

## MSA Data Results 2019-2021

### Mission/Purpose

To advance the practice of Accounting by developing students into ethical practitioners through engagement in impactful, theoretical and practical learning experiences. The program satisfies the 150-hour educational requirement adopted by a number of states, including Texas, for certification and licensure as a CPA. Completion of the program also meets all other educational requirements of the state of Texas to sit the CPA exam.

The mission of the Masters of Science relates to the mission of the College of Business at Lamar University.

### Learning Outcome 1: **Critical Thinking**

Apply critical thinking skills in analysis, issue identification, problem solving and decision making.

Measures	2019/2020	2020/2021
Critical Thinking Assignments	Met	Met
MSA Student Exit Survey – Critical Thinking Survey	Met	Met
Employers of intern survey	Met	Not Met

### Action Plan:

- \*In order to increase the response rate we will administer the survey in ACCT 5320, a course all MSA students are required to take at the end of their last semester of coursework. (2019)
- \*Critical thinking scenarios will be incorporated in lectures and student work in Advanced Auditing and Advanced Accounting courses.
- \*Currently, we administer a survey which considers all MSA goals to MSA students. We are currently using the feedback of the students to make sure it is consistent with our assessment results via the matrices. Any discrepancies as to their belief on how much progress they have made towards achieving the learning goals, versus our assessment as determined by their performance on assignments described in the measures and findings section, are considered when planning MSA curriculum, pedagogy, and other relevant initiatives and strategies.
- \*Include at least one demonstration problem or case study that requires the students to detect financial accounting, audit, tax, or ethical issues and relate them to the appropriate authoritative literature.
- \*Employers evaluation of students' critical thinking skills was below the target in 2020-2021 but has historically been met. We will continue to monitor. However, all students who did not receive a 4 or 5 on the evaluation forms received job offers from the employer

## Learning Outcome 2: Professional Communications

Demonstrate proficiency in writing professional communications for tax, auditing and financial accounting issues.

Measures	2019/2020	2020/2021
Communication Assignments	Met	Met
MSA Student Exit Survey - Professional Communication Survey	Not Met	Met
Employers of intern survey	Met	Met

### Action Plan:

\*In order to increase the response rate we will administer the survey in ACCT 5320, a course all MSA students are required to take at the end of their last semester of coursework. (2019)

\*Professors will re-emphasize that students should utilize the writing center as a resource to improve written communication skills as well as the important components of written communication when documenting financial accounting, audit and tax issues.

\*Currently, we administer a survey which considers all MSA goals to MSA students. We are currently using the feedback of the students to make sure it is consistent with our assessment results via the matrices. Any discrepancies as to their belief on how much progress they have made towards achieving the learning goals, versus our assessment as determined by their performance on assignments described in the measures and findings section, are considered when planning MSA curriculum, pedagogy, and other relevant initiatives and strategies.

## Learning Outcome 3: Team Work

Participate as an effective team member in tasks that require research, analysis, planning and problem solving.

Measures	2019/2020	2020/2021
Teamwork Assignments	Met	Met
MSA Student Exit Survey - Teamwork Survey	Met	Met
Employers of interns survey	Met	Met

### Action Plan:

\*In order to increase the response rate we will administer the survey in ACCT 5320, a course all MSA students are required to take at the end of their last semester of coursework. (2019)

\*Teamwork building exercises will be administered each semester in the Advanced Auditing course. Increase survey response rates in order to properly analyze student responses.

\*Currently, we administer a survey which considers all MSA goals to MSA students. We are currently using the feedback of the students to make sure it is consistent with our assessment results via the matrices. Any discrepancies as to their belief on how much progress they have made towards achieving the learning goals, versus our assessment as determined by their performance on assignments described in the measures and findings section, are considered when planning MSA curriculum, pedagogy, and other relevant initiatives and strategies.

#### Learning Outcome 4: **Ethics and Professionalism**

Demonstrate knowledge of ethics and professionalism and the ability to determine the ethical implications of certain tax, auditing, and financial reporting positions.

Measures	2019/2020	2020/2021
Ethics and Professionalism Assignments	Met	Met
MSA Student Exit Survey - Ethics Survey	Met	Met
Employers of intern survey	Met	Met

#### Action Plan:

\*In order to increase the response rate we will administer the survey in ACCT 5320, a course all MSA students are required to take at the end of their last semester of coursework. (2019)

\*Currently, we administer a survey which considers all MSA goals to MSA students. We are currently using the feedback of the students to make sure it is consistent with our assessment results via the matrices. Any discrepancies as to their belief on how much progress they have made towards achieving the learning goals, versus our assessment as determined by their performance on assignments described in the measures and findings section, are considered when planning MSA curriculum, pedagogy, and other relevant initiatives and strategies.

\*An ethics speaker will be scheduled annually including those associated with an accounting scandal to give students a view of the reality of life altering consequences associated with unethical decisions in one's professional life.

\*Invite guest speakers from the faculty or professional communities to give presentations on professionalism in accounting organization workshops.

#### Learning Outcome 5: **Professional Communication**

Demonstrate proficiency in oral communications for tax, auditing and financial accounting issues.

Measures	2019/2020	2020/2021
Oral Assignments	Met	Partially Met
MSA Exit Student Survey – Oral Presentation Survey	Not Met	Met
Employers of intern survey	Met	Met

#### Action Plan:

\*In order to increase the response rate we will administer the survey in ACCT 5320, a course all MSA students are required to take at the end of their last semester of coursework. (2019)

\*Revise Employer evaluation form to be more specific regarding communication skills (2019)

\*Incorporate the oral communication assignment in ACCT 5350 - Entity Taxation (2019)

\*Currently, we administer a survey which considers all MSA goals to MSA students. We are currently using the feedback of the students to make sure it is consistent with our assessment results via the matrices. Any discrepancies as to their belief on how much progress they have made towards achieving the learning goals, versus our assessment as determined by their performance on assignments described in the measures and findings section, are considered when planning MSA curriculum, pedagogy, and other relevant initiatives and strategies.

\*In 2021 the objective related to stating authoritative literature was not met. Historically this objective has been met. We will continue to monitor this area. In fall '20, 71.43% of students met the objective. However, in spring '21 100% of students met the objective.

**Learning Outcome 6: Information Technology**

Students will demonstrate agility adapting to emerging technology and performing tasks that require skills in information technology, including data analytics.

<b>Measures</b>	<b>2020/2021</b>
Written Assignments	Met
MSA Exit Student Survey – Utilize Info technology Survey	Met
Employers of intern survey	Not Met

**Action Plan**

\*Employers evaluation of students' technology skills was below the target but has historically been met. We will continue to monitor. However, all students who did not receive a 4 or 5 on the evaluation forms received job offers from the employer.