

MSA Data Results 2018-2020

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. The mission of the College of Business is: We deliver a quality education to a diverse population of current and future business professionals. We cultivate the intellectual capabilities and professional competencies required to successfully and ethically meet the challenges of a rapidly changing global and technological environment. Our faculty fosters a spirit of shared learning through innovative teaching, scholarly contributions, and business and community service.

Learning Outcome 1: **Critical Thinking**

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

Measures	2018/2019	2019/2020
Critical Thinking Assignments	Met	Met
MSA Student Exit Survey – Critical Thinking Survey	Not Met	Met
MSA Exit Exam	No longer administered	
Employers of interns survey		Met

Action Plan:

*Critical thinking scenarios will be incorporated in lectures and student work in Advanced Auditing and Advanced Accounting courses.

*Increase survey response rate by administering the survey in ACCT 5320, a course all MSA students are required to take at the end of their last semester of coursework.

*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.

Learning Outcome 2: Professional Communications

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

Measures	2018/2019	2019/2020
Communication Assignments	Met	Met
MSA Student Exit Survey - Professional Communication Survey	Met	Met
Employers of interns survey		Met

Action Plan:

- *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.
- *Increase survey response rate by administering the survey in ACCT 5320, a course all MSA students are required to take at the end of their last semester of coursework.
- *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	2018/2019	2019/2020
Teamwork Assignments	Met	Met
MSA Student Exit Survey - Teamwork Survey	Met	Met
Employers of interns survey		Met

Action Plan:

- *Teamwork building exercises will be administered each semester in the Advanced Auditing course.
- Increase survey response rates in order to properly analyze student responses.
- *Increase survey response rate by administering the survey in ACCT 5320, a course all MSA students are required to take at the end of their last semester of coursework.
- *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	2018/2019	2019/2020
Ethics and Professionalism Assignments	Met	Met
MSA Student Exit Survey - Ethics Survey	Met	Met
Employers of interns survey		Met

Action Plan:

*Increase survey response rate by administering the survey in ACCT 5320, a course all MSA students are required to take at the end of their last semester of coursework.

*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
Oral Assignments	Met
MSA Exit Student Survey – Oral Presentation Survey	Not Met
Employers of interns survey	Met

Action Plan:

*Increase survey response rate by administering the survey in ACCT 5320, a course all MSA students are required to take at the end of their last semester of coursework.

*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.

*Revise Employer evaluation form to be more specific regarding communication skills

*Incorporate the oral communication assignment in ACCT 5350 – Entity Taxation.