




Academic year 2024-2025

MS in Professional Accounting - MS-PACC Learning Outcomes

Critical Thinking Skills **MET**

Upon completing the MS in Professional Accounting program students will be able to apply critical thinking skills in identification of issues, locating and utilizing applicable authoritative sources, qualitatively interpreting research findings, and determining an approach that appropriately resolves the accounting issues.

MEASURES	RESULTS	ACTIONS
<p><b>Written Assignment</b></p> <p>Direct - Assignment</p> <p><i>Financial Acct/Research Proced: ACCT 5310</i></p> <p><b>Target</b></p> <p>90% of MSPA students will receive an Acceptable or Exemplary rating related to identification of issues, locating and utilizing authoritative sources, interpreting research findings, and appropriately resolving the accounting issues in their assignments.</p>	<p><b>MET</b></p> <p>Written Assignment</p> <p>Exceeded Met Not Met</p>  <p>0% 100%</p> <p>Exceeded: 83% Met: 14% Not Met: 2%</p> <p>Met Total: 98% Not Met Total: 2%</p> <p><b>Analysis</b></p> <p>Overall results of Assessment of Critical Thinking on written assignment: 88.1%, 9.52% and 2.38% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to Identifying and explaining the issue. 78.57%, 19.05% and 2.38% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to applying the appropriate research methodology and properly responding to identified issues. Therefore, 83.33%, 14.29% and 2.38% were assessed as Exemplary, Acceptable and Not Acceptable, respectively for the overall Critical Thinking goal.</p>	<p>No actions have been added.</p>
<p><b>Student Survey</b></p> <p>Indirect - Survey</p> <p><b>Target</b></p> <p>Using a 5 point Likert scale, 90% of students will rate their ability to think critically with a 4 or 5.</p>	<p><b>MET</b></p> <p>Student Survey</p> <p>Exceeded Met</p>  <p>0% 100%</p> <p>Exceeded: 53% Met: 47%</p> <p>Met Total: 100% Not Met Total:</p> <p><small>Values are not shown when too close to each other. Click or use arrow keys to see details.</small></p>	<p>No actions have been added.</p>

<p><b>Employer Survey</b></p> <p>Indirect - Survey</p> <p><b>Target</b></p> <p>Using a 5 point Likert scale, employers of interns will rate 90% of the students' ability to think critically with a 4 or 5.</p>	<p><b>NOT MET</b></p> <p>Employer Survey</p> <p>Exceeded Met Approached</p>  <p>0% 100%</p> <p>Exceeded: 29%  Met: 43%  Approached: 28%</p> <p>Met Total: 71%  Not Met Total: 29%</p> <p><b>Analysis</b></p> <p>Students who did not receive a "4" or "5" rating for ability to think critically received a "3." Consider if the target should be revised to include a rating of a "3" in addition to a "4" and "5" since a "3" represents an average score.</p>	<p><b>Revise Benchmark / Target</b></p> <p>Not Started</p> <p>Consider if benchmark should be changed to include a rating of "3" in addition to a "4" &amp; "5" since "3" represents an average score.</p> <p>Recommended Due Date: 05/31/2026</p>
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## General Outcome Actions


ACTIONS
<p><b>Gather Additional Data</b></p> <p>Not Started</p> <p>Consider if changes are necessary during upcoming program review through student, alumni, employer and faculty survey results.</p> <p>Recommended Due Date: 05/31/2026</p>



## Conclusion

Assessment results from written assignment and student survey were met. Assessment results from employer survey were not met. Overall goal was met. See general outcome action and action listed under employer internship survey.

## Written Communication **MET**

Upon completing the MS in Professional Accounting students will be able to communicate accounting issues succinctly, communicating convincing support for the chosen approach based on authoritative sources, communicating logical arguments for the resolution of accounting issues, and organizing and displaying information so that it is meaningful to the receiving party based on classroom assignments.

MEASURES	RESULTS	ACTIONS
<p><b>Written Assignment</b></p> <p>Direct - Assignment</p> <p><i>Financial Acct/Research Proced: ACCT 5310</i></p> <p><b>Target</b></p> <p>90% of MSPA students will receive an Acceptable or Exemplary rating</p>	<p><b>MET</b></p> <p>Written Assignment</p> <p>Exceeded Met Not Met</p>  <p>0% 100%</p>	<p><i>No actions have been added.</i></p>

<p>communicating and resolving accounting issues based on authoritative sources &amp; logical arguments, and organizing and displaying meaningful info.</p>	<p>Exceeded: 81%  Met: 17%  Not Met: 2%</p> <p>Met Total: 98%  Not Met Total: 2%</p> <p><b>Analysis</b></p> <p>Overall results of Assignment Assessment of Professional Communication: 85.72%, 11.90% and 2.38% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to communicating the issue. 76.19%, 21.43% and 2.38% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to communicating the potential solution, clearly concisely and persuasively. Therefore, 80.95%, 16.67% and 2.38% were assessed as Exemplary, Acceptable and Not Acceptable, respectively for the overall Professional Communication goal.</p>	
<p><b>Student Survey</b></p> <p>Indirect - Survey</p> <p><b>Target</b></p> <p>Using a 5 point Likert scale, 90 percent of students will rate their ability to communicate proficiently in written communications with a 4 or 5.</p>	<p><b>MET</b></p> <p>Student Survey</p> <p>■ Exceeded ■ Met</p>  <p>0% 100%</p> <p><i>Values are not shown when too close to each other.  Click or use arrow keys to see details.</i></p> <p>Exceeded: 67%  Met: 33%</p> <p>Met Total: 100%  Not Met Total:</p>	<p>No actions have been added.</p>
<p><b>Employer Survey</b></p> <p>Indirect - Survey</p> <p><b>Target</b></p> <p>Using a 5 point Likert scale, employers of interns will rate 90% of the students' ability to communicate proficiently in written communications.</p>	<p><b>MET</b></p> <p>Employer Survey</p> <p>■ Exceeded ■ Met</p>  <p>0% 100%</p> <p><i>Values are not shown when too close to each other.  Click or use arrow keys to see details.</i></p> <p>Exceeded: 29%  Met: 71%</p> <p>Met Total: 100%  Not Met Total:</p> <p><b>Analysis</b></p>	<p><b>Revise Benchmark / Target</b></p> <p>Not Started</p> <p>Consider if benchmark should be changed to include a rating of "3" in addition to a "4" &amp; "5" since "3" represents an average score.</p> <p>Recommended Due Date: 05/31/2026</p>

	Consider if benchmark should be changed to include a "3" rating in addition to "4" & "5" since "3" represents an average score.	
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General Outcome Actions

ACTIONS
<p><b>Gather Additional Data</b></p> <p>Not Started</p> <p>Consider if changes are necessary during upcoming program review through student, alumni, employer and faculty survey results.</p> <p>Recommended Due Date: 05/31/2026</p>




Conclusion

Assessment targets were met in all areas of assessment including written assignments, student survey and employer internship survey. See the general outcome action item and action item related to the employer internship survey.

Teamwork MET

Students completing the MS in Professional Accounting program will exhibit satisfactory teamwork and cooperativeness in resolving accounting issues and effectively communicating the team's resolution.

MEASURES	RESULTS	ACTIONS
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<p><b>Written Assignment</b></p> <p>Direct - Assignment</p> <p><i>Financial Acct/Research Proced: ACCT 5310</i></p> <p><b>Target</b></p> <p>90% of MSPA students will receive an Acceptable or Exemplary rating on functioning as a team in resolving accounting issues and effectively communicating the team's resolution.</p>	<p><b>MET</b></p> <p>Written Assignment</p> <p>Exceeded Met Not Met</p>  <p>0% 100%</p> <p>Exceeded: 83%  Met: 13%  Not Met: 4%</p> <p>Met Total: 96%  Not Met Total: 4%</p> <p><b>Analysis</b></p> <p>Overall results of Assignment Assessment of Teamwork: 82.61%, 13.04% and 4.35% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to functioning as a team in resolving issues. 82.61%, 13.04% and 4.35% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to effectively communicating the team's resolution. Therefore, 82.61%, 13.04% and 4.35% were assessed as Exemplary, Acceptable and Not Acceptable, respectively for the overall Teamwork goal.</p>	<p>No actions have been added.</p>
<p><b>Student Survey</b></p> <p>Indirect - Survey</p> <p><b>Target</b></p> <p>Using a 5 point Likert scale, 90% of students will rate their ability to work effectively as team members.</p>	<p><b>MET</b></p> <p>Student Survey</p> <p>Exceeded Met</p>  <p>0% 100%</p> <p>Values are not shown when too close to each other.  Click or use arrow keys to see details.</p> <p>Exceeded: 87%  Met: 13%</p> <p>Met Total: 100%  Not Met Total:</p>	<p>No actions have been added.</p>
<p><b>Employer Survey</b></p> <p>Indirect - Survey</p> <p><b>Target</b></p> <p>Using a 5 point Likert scale, employers will rate 90% of the students' ability to participate as an effective team member as a 4 or 5.</p>	<p><b>MET</b></p> <p>Employer Survey</p> <p>Exceeded Met</p>  <p>0% 100%</p> <p>Values are not shown when too close to each other.  Click or use arrow keys to see details.</p>	<p><b>Revise Benchmark / Target</b></p> <p>Not Started</p> <p>Consider if benchmark should be changed to include a rating of "3" in addition to a "4" &amp; "5" since "3" represents an average score.</p> <p>Recommended Due Date: 05/31/2026</p>

	Exceeded: 57%	
	Met: 43%	
	Met Total: 100%	
	Not Met Total:	

General Outcome Actions


ACTIONS
<p><b>Gather Additional Data</b></p> <p>Not Started</p> <p>Consider if changes are necessary during upcoming program review through student, alumni, employer and faculty survey results.</p> <p>Recommended Due Date: 05/31/2026</p>



Conclusion


All targets were met from assessment of written assignments, student surveys and employer internship surveys. See general outcome action item and action item related to employer internship survey.

Ethical Considerations MET

Students completing the MS in Professional Accounting program will be able to consider ethical issues relating to the accounting environment by identifying those affected by the ethical choice and the impact of unethical behavior, identifying alternative solutions to the ethical problems, and supporting the resolution of the ethical issue arising in the accounting environment.

MEASURES	RESULTS	ACTIONS
<p><b>Written Assignment</b></p> <p>Direct - Assignment</p> <p>Business Ethics: BULW 5340</p> <p><b>Target</b></p> <p>90% of MSPA students will receive an Acceptable or Exemplary rating related to ability to consider ethical acct issues, identifying those affected, the impact of unethical behavior, identifying solutions to the ethical problems, and supporting the resolution.</p>	<p><b>MET</b></p> <p>Written Assignment</p> <p>Exceeded Met Not Met</p>  <p>0% 100%</p> <p>Values are not shown when too close to each other. Click or use arrow keys to see details.</p> <p>Exceeded: 33%</p> <p>Met: 66%</p> <p>Not Met: 1%</p> <p>Met Total: 99%</p> <p>Not Met Total: 1%</p> <p><b>Analysis</b></p> <p>Overall results of Assignment Assessment of Ethics &amp; Professionalism: 43.27%, 55.77% and .96% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to identifying affected parties. 27.89%, 71.15% and .96% were assessed as Exemplary, Acceptable and Not</p>	<p>No actions have been added.</p>

	<p>Acceptable, respectively with respect to identifying important and feasible alternatives. 26.92%, 72.12% and .96% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to supporting a reasonable resolution. Therefore, 32.69%, 66.35% and .96% were assessed as Exemplary, Acceptable and Not Acceptable, respectively for the overall goal of Ethics &amp; Professionalism.</p>	
<p><b>Certification</b></p> <p>Direct - Exam (Certification/ Licensure)</p> <p><i>Business Ethics: BULW 5340</i></p> <p><b>Target</b></p> <p>90% of MSPA students will complete the NASBA Certificate in Ethical Leadership</p>	<p><b>MET</b></p> <p>Certification</p> <p>■ Met ■ Not Met</p>  <p>0% 100%</p> <p>Met: 98% Not Met: 2%</p> <p>Met Total: 98% Not Met Total: 2%</p>	<p>No actions have been added.</p>
<p><b>Student Survey</b></p> <p>Indirect - Survey</p> <p><b>Target</b></p> <p>Using a 5 point Likert scale, 90% of students will rate their ability to handle ethical issues in the workplace with a 4 or 5.</p>	<p><b>MET</b></p> <p>Student Survey</p> <p>■ Exceeded ■ Met</p>  <p>0% 100%</p> <p>Values are not shown when too close to each other. Click or use arrow keys to see details.</p> <p>Exceeded: 73% Met: 27%</p> <p>Met Total: 100% Not Met Total:</p>	<p>No actions have been added.</p>

<b>Employer Survey</b>  Indirect - Survey  <b>Target</b>  Using a 5 point Likert scale, employers of interns will rate 90% of the students' ability to exhibit ethical behavior.	<b>MET</b> Employer Survey ■ Exceeded ■ Met   0% 100% <i>Values are not shown when too close to each other.  Click or use arrow keys to see details.</i>  Exceeded: 86% Met: 14%  Met Total: 100% Not Met Total:	<b>Revise Benchmark / Target</b>  Not Started  Consider if benchmark should be changed to include a rating of "3" in addition to a "4" & "5" since "3" represents an average score.  Recommended Due Date: 05/31/2026
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### General Outcome Actions


ACTIONS
<b>Gather Additional Data</b> Not Started  Consider if changes are necessary during upcoming program review through student, alumni, employer and faculty survey results.  Recommended Due Date: 05/31/2026

### Conclusion

Targets were met in all areas of assessment including written assignments, student survey, internship employer survey and certifications earned. See general outcome action item and action item related to employer internship survey.

### Oral Communication **MET**

Upon completing the MS in Professional Accounting students will be able to orally communicate accounting issues concisely and logically, communicating convincing support for the conclusion based on authoritative sources, presenting information in a professional manner to the receiving party.

MEASURES	RESULTS	ACTIONS
<b>Oral Assignment</b>  Direct - Assignment  <i>Tax Research: ACCT 5340</i>  <b>Target</b>  90% of MSPA students will receive an Acceptable or Exemplary rating orally communicating accounting issues succinctly with relevant authoritative support, and organizing & presenting information logically and professionally using appropriate language.	<b>MET</b> Oral Assignment ■ Exceeded ■ Met   0% 100% <i>Values are not shown when too close to each other.  Click or use arrow keys to see details.</i>  Exceeded: 93% Met: 7%  Met Total: 100%	<i>No actions have been added.</i>



	<div>Not Met Total:</div> <div>Analysis</div> <div>Overall results from Assessment of Oral Communication Assignment: 100%, 0% and 0% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to identifying the facts, issues, conclusions and/or recommendations. 100%, 0% and 0% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to identifying the relevant authoritative literature in the presentation. 80%, 20% and 0% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to the presentation being organized, concise and presented in a logical sequence. 100%, 0% and 0% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to communicating the information in a professional manner. Therefore, 95%, 5% and 0% were assessed as Exemplary, Acceptable and Not Acceptable, respectively for the overall Oral Communication goal.</div>	
<div>Student Survey</div> <div>Indirect - Survey</div> <div>Target</div> <div>Using a 5 point Likert scale, 90% of students will rate their ability to communicate orally with a 4 or 5.</div>	<div>NOT MET</div> <div>Student Survey</div> <div><div><div>Exceeded</div><div>Met</div><div>Not Met</div></div><div><div></div><div></div><div></div></div><div>0%100%</div><div><div>Exceeded:53%</div><div>Met:33%</div><div>Not Met:13%</div></div><div><div>Met Total:87%</div><div>Not Met Total:13%</div></div><div>Analysis</div><div>Direct results from written assignments and internship employee evaluations were favorable. Measure of 87% was very close to 90% target. Will consider changes, if deemed necessary, during program review.</div></div>	<div>Gather Additional Data</div> <div>Not Started</div> <div>See action item documented in general outcome section.</div> <div>Recommended Due Date: 05/31/2026</div>
<div>Employer Survey</div> <div>Indirect - Survey</div> <div>Target</div> <div>Using a 5 point Likert scale, employers of interns will rate 90% of the students' ability to effectively communicate with a 4 or 5.</div>	<div>MET</div> <div>Employer Survey</div> <div><div><div>Exceeded</div><div>Met</div></div><div><div></div><div></div></div><div>0%100%</div><div><div>Values are not shown when too close to each other.</div><div>Click or use arrow keys to see details.</div></div></div>	<div>Revise Benchmark / Target</div> <div>Not Started</div> <div>Consider if benchmark should be changed to include a rating of "3" in addition to a "4" &amp; "5" since "3" represents an average score.</div> <div>Recommended Due Date: 05/31/2026</div>

	Exceeded: 29%	
	Met: 71%	
	Met Total: 100%	
	Not Met Total:	

### General Outcome Actions


ACTIONS
<b>Gather Additional Data</b> <b>Not Started</b> <p>Consider if changes are necessary during upcoming program review through student, alumni, employer and faculty survey results.</p> <p>Recommended Due Date: 05/31/2026</p>


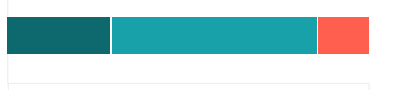
### Conclusion

The targets from assessing the direct measure of oral assignments and the indirect measure of employer internship surveys were met. The target was slightly missed for assessment by student survey. Overall, the Oral Communication goal was met. See the general outcome action item and the action item related to employer internship survey.

### Information Technology **NOT MET**

Upon completing the MS in Professional Accounting, students will be able to comprehend complex and unstructured qualitative and quantitative accounting and business problems, identifying current, prominent information technology tools appropriate to solve accounting and business related problems, using information technology tools to analyze accounting and business related problems, using information technology tools to evaluate accounting and business related problems, and communicate the results effectively through writing.

MEASURES	RESULTS	ACTIONS
<b>Project and Labs</b> Direct - Assignment <i>Data Analytics: ACCT 5355</i> <b>Target</b> <p>90% of MSPA students will receive an Acceptable or Exemplary rating related to their ability to comprehend complex accounting and business problems, identify and use technology skills to solve &amp; analyze accounting and business problems and effectively communicate the results.</p>	<b>MET</b> Project and Labs Exceeded Met Not Met  0% 100% Exceeded: 77% Met: 19% Not Met: 4% Met Total: 96% Not Met Total: 4% <b>Analysis</b> <p>Overall results of Assessment of Information Technology through assignments: 82.30%, 15.04% and 2.66% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to comprehending the problem through identification of relevant facts and issues. 84.07%, 14.16% and 1.77% were assessed as Exemplary, Acceptable and</p>	<p><i>No actions have been added.</i></p>

	<p>Not Acceptable, respectively with respect to identifying current technology tools appropriate to solve the problem. 80.53%, 15.93% and 3.54% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to use of technology analysis. 65.15, 27.27% and 7.58 % were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to evaluation through use of technology tools. 74.34%, 19.47% and 6.19% were assessed as Exemplary, Acceptable and Not Acceptable, respectively with respect to effectively communicating the results. Therefore, 77.28%, 18.37% and 4.35% were assessed as Exemplary, Acceptable and Not Acceptable, respectively for the overall Information Technology goal.</p>											
<p><b>Student Survey</b></p> <p>Indirect - Survey</p> <p><b>Target</b></p> <p>Using a 5 point Likert scale, 90% of students will rate their ability to effectively utilize information technology with a 4 or 5.</p>	<p><b>NOT MET</b></p> <p>Student Survey</p> <p>Exceeded Met Not Met</p>  <table><tr><td>Exceeded:</td><td>67%</td></tr><tr><td>Met:</td><td>20%</td></tr><tr><td>Not Met:</td><td>13%</td></tr><tr><td><b>Met Total:</b></td><td><b>87%</b></td></tr><tr><td><b>Not Met Total:</b></td><td><b>13%</b></td></tr></table> <p><b>Analysis</b></p> <p>Results of 87% are slightly below 90% target. The program was recently revised to include additional technology courses. See the general outcome action item related to consideration of whether additional changes are needed to the program in the area of technology during the upcoming program review through results of student, alumni, employer, and faculty surveys.</p>	Exceeded:	67%	Met:	20%	Not Met:	13%	<b>Met Total:</b>	<b>87%</b>	<b>Not Met Total:</b>	<b>13%</b>	<p><b>Gather Additional Data</b></p> <p>Not Started</p> <p>See the general outcome action item related to determining if changes are needed during the upcoming program review via student, alumni, employer, and faculty surveys.</p> <p>Recommended Due Date: 05/31/2026</p>
Exceeded:	67%											
Met:	20%											
Not Met:	13%											
<b>Met Total:</b>	<b>87%</b>											
<b>Not Met Total:</b>	<b>13%</b>											
<p><b>Employer Survey</b></p> <p>Indirect - Survey</p> <p><b>Target</b></p> <p>Using a 5 point Likert scale, employers of interns will rate 90% of the students' ability to effectively utilize information technology with a 4 or 5.</p>	<p><b>NOT MET</b></p> <p>Employer Survey</p> <p>Exceeded Met Not Met</p>  <table><tr><td>Exceeded:</td><td>29%</td></tr><tr><td>Met:</td><td>57%</td></tr><tr><td>Not Met:</td><td>14%</td></tr><tr><td><b>Met Total:</b></td><td><b>86%</b></td></tr><tr><td><b>Not Met Total:</b></td><td><b>14%</b></td></tr></table> <p><b>Analysis</b></p>	Exceeded:	29%	Met:	57%	Not Met:	14%	<b>Met Total:</b>	<b>86%</b>	<b>Not Met Total:</b>	<b>14%</b>	<p><b>Revise Benchmark / Target</b></p> <p>Not Started</p> <p>Consider if benchmark should be changed to include a "3" rating in addition to "4" &amp; "5" since "3" represents an average score.</p> <p>Recommended Due Date: 05/31/2026</p>
Exceeded:	29%											
Met:	57%											
Not Met:	14%											
<b>Met Total:</b>	<b>86%</b>											
<b>Not Met Total:</b>	<b>14%</b>											

	<p>Measure on employer internship survey of 86% was slightly below target of 90%. Will consider if target should be revised to include a rating of "3" in addition to a "4" &amp; "5" since "3" is an average rating. The MSPA curriculum was changed in recent years to include more technology courses. See the general outcome action item where we will consider if any additional changes are needed during the upcoming program review.</p>	
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## General Outcome Actions

ACTIONS
<p><b>Gather Additional Data</b></p> <p>Not Started</p> <p>Consider if changes are necessary during upcoming program review through student, alumni, employer and faculty survey results.</p> <p>Recommended Due Date: 05/31/2026</p>

## Conclusion

The target by assessment of the direct measure of projects was met. The targets by assessment of indirect measures of student and employer internship surveys were slightly missed. Overall, the information technology goal was not met. The MSPA program was recently revised to include additional information technology courses. See the general outcome action item and action item pertaining to employer internship surveys.