New Mexico State University  
College of Business – Assessment Plan Summary  
Master of Accountancy [MAcc] Program  
Assessment Plans for 2010 - 2011

Mission Statement

The Mission of NMSU’s Department of Accounting is to advance the goals of the college and university, both as a research institution committed to higher education and as a land grant institution committed to the people of the state of New Mexico. We offer challenging educational programs that foster the development of students for professional careers in public accounting, industry, nonprofit organizations, and government. Our primary focus is on student learning. The department provides a distinctive educational experience by encouraging:

- Learning in a relatively small class environment with state-of-the-art informant technology;
- A pervasive commitment to ethical responsibilities and the development of skills that promote life-long learning;
- An orientation toward real-world applications in both teaching and research;
- A faculty-student partnership that extends from academic counseling through career choice and beyond.

Overview of the Assessment plan

The purpose of the NMSU Accounting Program Assessment Plan is to formalize a process to measure, document, evaluate, and continuously improve the performance of the Program. The program’s learning outcomes reflect the mission of the college. As parts of a land-grant university, the NMSU College of Business and the NMSU accounting program strive to meet the needs of students from the state and regional community.

Often these students are first-generation college students who sometimes have important gaps in their educational background that might hinder them in the future if they are not rectified. Consistent with the mission of the College and the Accounting program, the accounting program learning outcomes were chosen to help address areas that will be most meaningful in preparing these students for their future careers in accounting. For example, effective writing was chosen as a learning outcome both because of its importance in the accounting profession and the fact that many of our students might come into the program with less than optimal writing skills. Similarly, possession of information management skills was chosen as a learning outcome both because of its importance to future accountants and the possibility that it could be lacking in students with backgrounds similar to that of many of our students. Suggestions by accounting professionals and the Accounting Advisory Council, as well as written pronouncements of professional, academic, and accrediting bodies influenced the selection of these learning outcomes by accounting faculty.
Assessment of learning outcomes generally occurs in the courses with the highest emphasis on the knowledge or skill area. Course embedded assessments directly assess student knowledge, skills, and abilities. Assessments this past year included exam questions, writing assignments, and oral presentations. Additional measures of the accounting program's effectiveness include student satisfaction surveys, recruiter satisfaction surveys, student course evaluations, and alumni surveys. All of the information gathered from these assessment tools provides information for continuous improvement. The details of the assessment plan follow.

**Program-Level Learning Goals**

NMSU’s Accounting faculty are responsible for curriculum development. Faculty members develop or review status of learning goals, learning objectives, and performance criteria by which to assess student achievement of program learning goals. Faculty members ensure that a sufficient number of courses address each learning goal and that at least two courses provide substantial coverage of each learning goal.

The Master of Accountancy (MAcc) program offers more technical content and opportunities to improve communication skills. Students develop accounting research skills and improve critical thinking skills necessary to solve problems involving accounting and tax rules and theory.

**Goal 1: Critical Thinking (THINK):** Students will think critically to solve problems using accounting/tax rules, regulations, and theory.

- **Objective 1a:** Students will identify relevant accounting/tax problems and related issues from a business setting.
- **Objective 1b:** Students will appropriately apply relevant accounting/tax knowledge to any problems and related issues identified.
- **Objective 1c:** Students will use accounting/tax knowledge to make appropriate decisions and draw relevant conclusions related to any problems and issues identified.

**Goal 2: Research Skills (RESEARCH):** Students will apply research skills to make decisions in an accounting context.

- **Objective 2a:** Students will apply prescribed rules and regulations in the professional literature to identify authoritative source materials.
- **Objective 2b:** Students will use appropriate database research platforms.

**Goal 3: Communication (COMM):** Students will communicate effectively.

- **Objective 3a:** Students will write effectively.
- **Objective 3b:** Students will make a professional oral presentation.

**Goal 4: Ethical Reasoning (ETHICS):** Students will apply relevant and regulatory ethical concepts to the accounting environment.

- **Objective 4a:** Students will apply the appropriate components of the regulatory environment to accounting practices.
- **Objective 4b:** Students will comprehend ethical implications in accounting practice.
Course-embedded Assessment Process

Assessing student coursework provides insights about student learning and achievement. Course content or instructional design may change to ensure student achievement of program learning goals. Assessment that is embedded in student coursework provides a structure to measure teaching and learning effectiveness. Information gathered from the assessment process helps faculty to evaluate instructional effectiveness and course design. The goal is to continuously improve the business curriculum. The course-embedded assessment process will generally involve the following steps:

1. Identify learning activities that will generate student work eligible for assessment.
2. Develop grading criteria (rubrics) for a particular assignment to assess the goal.
3. Choose a desirable student achievement level (e.g., % of students proficient or exceptional for a particular learning goal based on performance).
4. Distribute assignment and collect student artifacts.
5. Perform the assessment; summarize the assessment data, and analyze results; draw conclusions.
6. Present results to faculty and other stakeholders. Seek recommendations for improvement.
7. Use assessment information to monitor progress, evaluate success of curricula, and report curricula decisions. Review periodic assessment reports and make decisions regarding continuous improvement of the curriculum.
8. Maintain documentation of student work, rubrics, and analyses. Support assessment of individual goals with separate assessment reports. Prepare an annual assessment report summarizing the assessment results of all learning goals and recommending changes to improve curriculum or student selection processes.

Mapping of program learning goals

NMSU’s College of Business Accounting faculty created curriculum maps showing the emphasis each upper division accounting course places on achievement of BAcc and MAcc program learning goals: High (H), Medium (M), or Low (L). Courses with high emphasis were eligible for course-embedded assessment.
### NMSU – College of Business – MAcc Program

#### Curriculum Map

<table>
<thead>
<tr>
<th>Graduate Level Accounting Course</th>
<th>MAcc LEARNING GOALS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>THINK</td>
</tr>
<tr>
<td>ACCT 525 Cost</td>
<td>H</td>
</tr>
<tr>
<td>ACCT 551 Audit</td>
<td>M</td>
</tr>
<tr>
<td>ACCT 554 Theory</td>
<td>H</td>
</tr>
<tr>
<td>ACCT 555 Tax</td>
<td>H</td>
</tr>
<tr>
<td>ACCT 559 Ethics</td>
<td>M</td>
</tr>
<tr>
<td>ACCT 560 Corporate Tax</td>
<td>H</td>
</tr>
<tr>
<td>ACCT 564 Applied Financial Concepts</td>
<td>H</td>
</tr>
<tr>
<td>ACCT 570 Partnership Tax</td>
<td>H</td>
</tr>
</tbody>
</table>

### Assessment Plan for 2010 - 2011

The assessment plans for NMSU’s MAcc program follows. Exam questions, take-home assignments, and mini-projects from selected courses provide student artifacts for assessment. Student performance on each goal will be compared to a target of 80% of accounting students being proficient. An annual assessment of each learning goal is sufficient to assess student achievement of program learning goals.

### NMSU – College of Business – Master of Accountancy Program – Assessment Plan 2010 - 2011

<table>
<thead>
<tr>
<th>Learning Goal</th>
<th>When to Assess Direct Measures</th>
<th>Direct Measurement Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 – Think critically to solve problems (THINK)</td>
<td>Fall, 2010 and Summer, 2010</td>
<td>Research project in ACCT 555, ACCT 564</td>
</tr>
<tr>
<td>2 – Conduct research to solve problems in accounting practice (RESEARCH)</td>
<td>Fall, 2010 and Summer, 2010</td>
<td>Research project in ACCT 555, ACCT 564</td>
</tr>
<tr>
<td>3 - Communicate effectively -- written and oral (COMM – Write; COMM – Oral)</td>
<td>Fall, 2010 and Summer, 2010</td>
<td>Research project in ACCT 555, ACCT 564</td>
</tr>
<tr>
<td>4 – Apply relevant and regulatory ethical concepts to the accounting environment (ETHICS)</td>
<td>Fall, 2010</td>
<td>Case presentation in ACCT 559, Oral exam questions in Orals Examination</td>
</tr>
<tr>
<td></td>
<td>Spring, 2011</td>
<td>Open-ended exam questions in ACCT 559 and ACCT 551</td>
</tr>
</tbody>
</table>

Note 1 : Accounting faculty expect that 80% of accounting students will be proficient or exceptional overall and for each performance criteria of the learning goal.