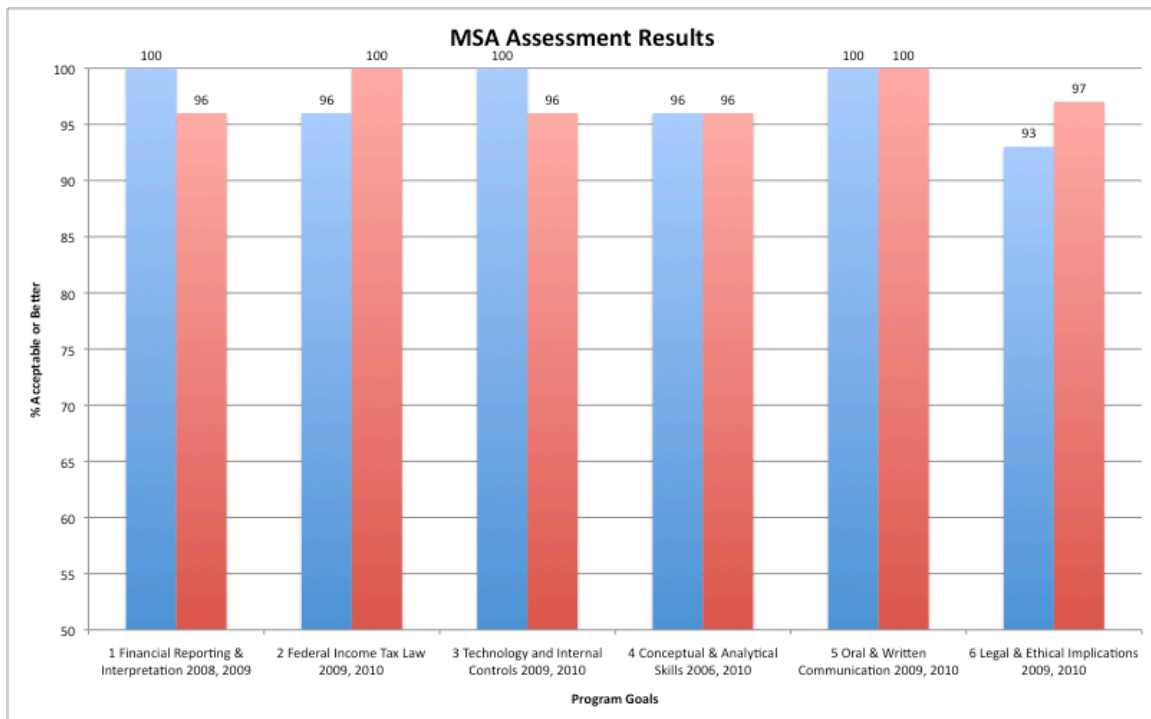


MSA Assessment Results

MSA Program Learning Goals	
1.	To understand and apply accounting processes and principles in the preparation and interpretation of financial reports within the context of a complex business environment
2.	To understand and apply basic rules of the federal income tax laws
3.	To understand information technology and internal control processes and their role in financial and managerial reporting
4.	To develop conceptual and analytical skills with real world applications
5.	To learn effective oral and written communication skills in a context of conducting research and to learn effective leadership skills
6.	To understand the legal and ethical implications of accounting practice perspectives as well as the need to address legal discourse and the particulars of legal requirements, restraints, and uncertainty



Master of Science in Accountancy (MSA) Assurance of Learning

Note: On the advice of AACSB Assessment expert Kathryn Martell, in the 2008-2009 academic year, the MSA faculty undertook a process, headed by Program Director Janis Zaima, to revise its program learning goals. In the spirit of continuous improvement, this revision was done to streamline the assessment and develop goals that were better aligned with the program's and College's missions. The revision resulted in a set of goals that are more applied than the original set and closer to the skills required of an MSA degree holder.

Learning Goal 1	To understand and apply accounting processes and principles in the preparation and interpretation of financial reports within the context of a complex business environment
Student Learning Objective	Students will demonstrate mastery of accounting rules and issues
Student Learning Outcomes	Students will demonstrate the ability to deduce relevant accounting rules and issues through interpretation of disclosures in a company's financial statements.
Business 220E	Financial Reporting and Analysis II
Follow-up Actions	Given the exceptional scores of all students in the first round of assessments, material covered in the class was enhanced to incorporate global issues. The second round of assessments includes items to determine students' understanding of global accounting standards.
Learning Goal 2	To understand and apply basic rules of federal income tax law.
Student Learning Objective	Students will demonstrate mastery of federal income tax laws as they are applied to corporations
Student Learning Outcomes	Students will effectively calculate taxable income and tax liability of a corporation, taking into consideration the treatment of net corporate capital losses, the calculation of the dividends received deduction, the calculation of the deduction for charitable contributions, and the calculation of tax for both regular corporations and personal service corporations.
Business 220G	Tax Factors of Business and Investment Decisions
Follow-up Actions	Faculty re-assessed student performance on this measure, to confirm exceptional scores for all students in the first round of assessments.
Learning Goal 3	To understand information technology and internal control processes and their roles in financial and managerial reporting.
Student Learning Objective	Students will understand the role that database design and theory play in providing effective internal control and reporting processes
Student Learning	Students demonstrate understanding of database design theory, as implemented in Excel and Access via their performance on final exam

Outcomes	questions on the use of these technologies for internal control processes.
Business 220U	Issues in E-Business
Follow-up Actions	Faculty member will incorporate more applied material in the course via case studies and additional hands-on practice sets using relevant technologies.
Learning Goal 4	To develop conceptual and analytical skills with real world examples as applicable to business valuation
Student Learning Objective	Apply business valuation concepts to analyze financial statements
Student Learning Outcomes	Students will demonstrate the ability to interpret financial statements to determine the valuation of a business in problem sets and exams
Business 220X	Business Analysis and Valuations Using Financial Statements
Follow-up Actions	Faculty re-assessed student performance on this assessment, to confirm exceptional scores for all students in the first round of assessments
Learning Goal 5	Effective oral and written communication techniques as well as interacting effectively with teams as both leader and member
Student Learning Objective	Ability to plan, prepare, organize, and present effective oral presentations
Student Learning Outcomes	Students will concisely and effectively communicate, and critique their own presentations of, their educational and career aspirations.
Business 220J	Professional Communications and Relationships
Follow-up Actions	Students' communication skills improved over the semester as evidenced by a comparison of pre- and post- test scores on this activity. To provide students with cutting-edge resources in communication and to align the textbook more closely with course objectives, the instructor adopted a new textbook.
Learning Goal 6	To understand the legal and ethical implications of accounting practice perspectives as well as the need to address legal disclosure and the particulars of legal requirements, restraints, and uncertainty.
Student Learning Objective	To assess accounting problems from a legal and ethical standpoint
Student Learning Outcomes	Students demonstrate mastery of deducing and addressing legal and ethical issues underlying case studies analyzed as part of the class activities and exams.
Business 220L	Legal and Ethical Environment of Accounting
Follow-up Actions	Faculty re-assessed student performance on this assessment, to confirm exceptional scores for all students in the first round of assessments

