Texas State University
Outcomes Report

General Information

Academic Year:	2011-2012
College:	Business
Department:	Accounting
Program:	Accounting and Information Technology (MS)
Program Code:	30.16
Outcome Type:	Student Learning (GR)
Degree:	Masters
Coordinator/Contact:	Dr. Roselyn Morris
Status:	Data Entry Closed

Mission Statement

The mission of the Master of Science in Accounting Information Technology (MSAIT) program is to prepare students for successful careers in the accounting and information technology professions. Many students will be eligible to sit for professional certification exams, such as CPA, CISM, CITP, CIA, AFE and others. The MSAIT program emphasizes oral and written communication, information technology, and technical and research skills needed for a careers in accounting and information technology.

Evidence of Improvement

The MSAIT program was started in 2006, with assessments for 2009 providing beginning bench marks. Faculty continue to refine goals and alignment in the different courses. The MSAIT Advisory Board met in fall 2011 to discuss changes to the curriculum of the program, including the capstone course of ACC 5375 – Business Consulting. These discussions resulted in a revised curriculum beginning fall 2012; feedback was provided by the department advisory boards. Assessment results and conclusions are hard to interpret with so few MSAIT students in a class.

Action Plan

The curriculum of the MSAIT was reviewed in depth by the departments of Accounting and CIS & QMST, with feedback from the advisory boards. Beginning fall 2012, the program will require the leveling courses of ACC 5303 (Fundamental Accounting Concepts), ACC 3313 (Intermediate I), ACC 3314 (Intermediate II); core courses of ACC 5371 (Accounting Information Systems), ACC 5355 (IT Auditing), ACC 5375 (Business Information Consulting), CIS 5355 (Database Management Systems), and CIS 5368 (Information Security); two accounting electives, 2 CIS electives, and 3 open graduate business electives. The rationale for these changes is based upon a review of the program curriculum objectives, the competitive environment, and the employment market. Alignment of assessment plans with the courses will be determined at the fall 2012 faculty meetings.

Outcome 1

Students will demonstrate applying accounting and information technology knowledge in new and unfamiliar circumstances. To fulfill this outcome, the student will correctly analyze the problem, develop and explain findings, and justify a conclusion or recommendation.

Outcome 1 - Method 1

Assessment of a student's ability to apply accounting and information technology knowledge in new and unfamiliar circumstances will be conducted in the following ways.
In ACC 5362 (Cost Accounting) and ACC 5371 (Accounting Information Systems), embedded questions will be used. In ACC 5362 it is expected that 80% of the students will make an 80% or better on these questions. In ACC 5371 (Accounting Information Systems) it is expected that 80% will score an 85% or better. ACC 5373 (Fraud Detection and Prevention) will administer pre/post tests. It is expected that 80% will show an improvement of 40% or better.
CIS 5355 (Database Management Systems), CIS 5358 (IT Systems Project Management), and CIS 5368 (Information Security) will use a rubric to evaluate a set of out-of-class individual assignments/projects and exam-embedded questions. It is expected that 70% of the students will make 85% or better.

Outcome 1 - Method 1 - Result

In fall 2011, 2 MSAIT students in a section of ACC 5362 (Cost Accounting) were assessed on embedded test questions. 100% of students met or exceeded expectations. In spring 2012, a section of 2 MSAIT students was assessed; 100% of students met or exceeded expectations.
In ACC 5371 (Accounting Information Systems), 3 MSAIT students were assessed in a section; 0% met or exceeded expectations. In spring 2012, 3 MSAIT students were assessed in a section; 100% of students met or exceeded expectations.
In fall 2011, 3 MSAIT students in a section of ACC 5373 (Fraud Detection and Prevention) were assessed. 100% met or exceeded expectations of a 40% improvement between the pre/post tests. In spring 2012, 1 MSAIT student was assessed in a section; 100% met or exceeded expectations.
In fall 2011, 2 MSAIT students in a section of CIS 5355 (Database Management Systems) were assessed using assignments and exam-embedded questions; 100% of the students met or exceeded expectations. The course was not offered in spring 2012.
In fall 2011, 4 MSAIT students were assessed in CIS 5358 (IT Systems Project Management) using projects and exam embedded questions; 100%

met or exceeded expectations. The course was not offered in spring 2012.
In fall 2011, CIS 5368 (Information Security) was not offered. In spring, 4 MSAIT students were assessed on an essay exam; 75% met or exceeded expectations.

Outcome 1 - Method 2

Additional assessment of this outcome will be accomplished as follows.
In ACC 5375 (Business Consulting), juried projects will be used to assess students' ability to apply accounting and IT knowledge. The projects will be graded by a jury of external business people according to an established rubric. It is expected that 80% of students will meet an 80% acceptance level on the projects.
CIS 5370 (Enterprise Resource Planning) will use a rubric to evaluate a set of in-class and out-of-class exercises wherein students create, in a real ERP system, an organizational structure and an accounting system structure to process and enter transactions and observe results for a business. It is expected that 70% of the students will make 85% or better on these exercises to demonstrate mastery of this outcome.

Outcome 1 - Method 2 - Result

In fall 2011, ACC 5375 was not offered. In spring 2 MSAIT students did a project in ACC 5375 (Business Consulting); 100% met or exceeded expectations.
CIS 5370 was offered in the fall but due to medical problems of the instructor the course was not evaluated.

Outcome 2

Students will apply analytical and critical thinking skills to evaluate information, solve problems, and make sound decisions in accounting and information technology problems. To accomplish this outcome, the student will synthesize and evaluate the relevance of data and demonstrate analytical and critical thinking skills in exploring new questions, analyzing complex issues from multiple perspectives and arrive at reasoned conclusions.

Outcome 2 - Method 1

Analytical and critical thinking skills will be assessed in the following ways.

In ACC 5362 (Cost Accounting) and ACC 5371 (Accounting Information Systems), embedded questions will be used. It is expected that 80% of the students will make 80% or better on these questions. In ACC 5373 (Fraud Detection and Prevention), homework/cases will be used; it is expected that 80% will make 80% or better using an established rubric.

Outcome 2 - Method 1 - Result

In fall 2011, 24 students in a section of ACC 5362 (Cost Accounting) were assessed on embedded test questions; 76% of students met or exceeded expectations. In spring 2012, a section of 21 students was assessed; 81% of students met or exceeded expectations.
In ACC 5371 (Accounting Information Systems), 3 MSAIT students were assessed in a section, 0% met or exceeded expectations. In spring 2012, 3 MSAIT students were assessed in a section; 33.33% of students met or exceeded expectations.
In fall 2011, 3 MSAIT students were assessed in a section of ACC 5373 (Fraud Detection and Prevention). 100% met or exceeded expectations. In spring 2012, 1 MSAIT student was assessed in a section; 0% met or exceeded expectations.

Outcome 2 - Method 2

ACC 5375 (Business Consulting) will use term papers and juried projects. A common rubric will used to assess performance. It is expected that 80% of the students will analyze and display critical thinking in the papers and projects at the 80% level. It is expected that the jury of external business people will judge the projects to be at the 80% level.
CIS 5358 (IT Systems Project Management) and CIS 5368 (Information Security) will use a combination of out-of-class individual assignments/projects and exam-embedded questions. The instructors will use a common rubric to evaluate this set of out-of-class assignments. It is expected that 70% of the students will make 85% or better on these evaluations.

Outcome 2 - Method 2 - Result

In fall 2011, ACC 5375 was not offered. In spring 2 MSAIT students did a project in ACC 5375 (Business Consulting); 100% met or exceeded expectations.
In fall 2011, 4 MSAIT students were assessed in CIS 5358 (IT Systems Project Management) using projects and exam embedded questions; 100% met or exceeded expectations. The course was not offered in spring 2012.
In fall 2011, CIS 5368 (Information Security) was not offered. In spring, 4 MSAIT students were assessed on an essay exam; 75% met or exceeded expectations.

Outcome 3

Students will use information technology skills in decision making at a level expected of a master's student for practice and research in accounting and information technology used in a business consulting capacity. To fulfill this outcome, the student will learn to use information technology (IT) and be able to apply IT in analysis and communication.

Outcome 3 - Method 1

IT skills will be evaluated in the following ways.

In ACC 5371 (Accounting Information Systems), an Excel project will be used. It is expected that 80% of the students will score 80% or better on the project.

CIS 5355 (Database Management Systems), CIS 5358 (IT Systems Project Management), CIS 5368 (Information Security) will use exam-embedded questions. It is expected that 70% of the students will make 85% or better.

Outcome 3 - Method 1 - Result

In fall 2011, 3 MSAIT students were assessed in ACC 5371 (Accounting Information Systems); 100% met or exceeded expectations. In spring 2012, 3 MSAIT students were assessed in a section; 66.67% of students met or exceeded expectations.
In fall 2011, 2 MSAIT students in a section of CIS 5355 (Database Management Systems) were assessed using exam-embedded questions; 100% of the students met or exceeded expectations. The course was not offered in spring 2012.
In fall 2011, 4 MSAIT students were assessed in CIS 5358 (IT Systems Project Management) using exam embedded questions; 100% met or exceeded expectations. The course was not offered in spring 2012.

Outcome 3 - Method 2

ACC 5375 (Business Consulting) will use term papers and juried projects. It is expected that 80% of the students will use IT and apply IT in analysis and communication at the 80% level. It is expected that the jury of external business people will judge the projects at 80% or better level.

CIS 5370 (Enterprise Resource Planning) will use a large set of in-class and out-of-class exercises wherein students create, in a real ERP system, an organizational structure and an accounting system structure to process and enter transactions and observe results for a business. The instructor will use a rubric to evaluate in-class and out-of-class exercises. It is expected that 70% of the students will make 85% or better.

Outcome 3 - Method 2 - Result

In fall 2011, ACC 5375 was not offered. In spring 2 MSAIT students did a project in ACC 5375 (Business Consulting); 100% met or exceeded expectations.
CIS 5370 was offered in the fall but due to medical problems of the instructor the course was not evaluated.

Outcome 4

Students will conceptualize a complex issue into a coherent, persuasive written or oral statement. To fulfill the written portion of the outcome, the student will develop well-written reports, memos, and projects that explain findings, organize ideas into a coherent train of thought, and justify a conclusion or recommendation. To fulfill the oral portion, the student will make effective oral presentations that explain findings, organize ideas into a coherent train of thought, and justify a conclusion or recommendation.

Outcome 4 - Method 1

Written and oral communication skills will be assessed in the following ways.

In ACC 5373 (Fraud Detection and Prevention) homework/cases will be used. It is expected that 80% of the students will make an 80% or higher on written communication skills.

CIS 5358 (IT Systems Project Management), CIS 5368 (Information Security) will use out-of-class individual assignments/projects. The instructor will use a rubric to evaluate the set of out-of-class assignments. It is expected that 70% of the students will make 85% or better.

Outcome 4 - Method 1 - Result

In fall 2011, 3 MSAIT students were assessed in a section of ACC 5373 (Fraud Detection and Prevention) on homework/cases; 66.7% of students met or exceeded expectations. In spring 2012, 1 MSAIT student was assessed in a section; 100% met or exceeded expectations.
In fall 2011, 4 MSAIT students were assessed in CIS 5358 (IT Systems Project Management) using assignments; 100% met or exceeded expectations. The course was not offered in spring 2012.
In fall 2011, CIS 5368 (Information Security) was not offered. In spring, 4 MSAIT students were assessed on projects; 75% met or exceeded expectations.

Outcome 4 - Method 2

Oral communication skills will be assessed through student presentations in ACC 5375 (Business Consulting). It is expected that the jury of external business people will judge the oral presentations of the projects at the 80% or higher level for at least 80% of the students.

Outcome 4 - Method 2 - Result

In fall 2011, ACC 5375 was not offered. In spring 2 MSAIT students did a project in ACC 5375 (Business Consulting); 100% met or exceeded expectations.

Outcome 5

Students will understand the importance of group dynamics in achieving organizational goals and use the skills needed for effective teamwork. To accomplish this outcome, students will demonstrate an ability to work effectively in teams.

Outcome 5 - Method 1

Teamwork skills will be assessed in ACC 5375 (Business Consulting). This course will use teams on juried projects. It is expected that 80% of the teams will demonstrate quality team skills with scores of at least 80% as judged by the team members, external business people and instructor.

Outcome 5 - Method 1 - Result

In fall 2011, ACC 5375 was not offered. In spring 2 MSAIT students did a project in ACC 5375 (Business Consulting); 100% met or exceeded expectations.

Outcome 5 - Method 2

CIS 5358 (IT Systems Project Management) will use three out-of-class group projects to assess this skill, using a rubric agreed upon by faculty. It is expected that 70% of the students will make 85% or better.

Outcome 5 - Method 2 - Result

In fall 2011, 4 MSAIT students were assessed in CIS 5358 (IT Systems Project Management) using projects; 100% met or exceeded expectations. The course was not offered in spring 2012.

Outcome 6

Students will apply ethical reasoning for resolution of ethical dilemmas of accounting and information technology. To satisfy this outcome, the student will be able to recognize an ethical dilemma, apply ethical reasoning to resolve it and provide support for the resolution and effects on stakeholders.

Outcome 6 - Method 1

Ethical issues will be assessed in ACC 5373 (Fraud Detection and Prevention) through the use of cases. It is expected that 80% of the students will be 80% correct in identifying the dilemma, applying ethical reasoning and providing support for the resolution. An established rubric will be used to grade the cases.

Outcome 6 - Method 1 - Result

In fall 2011, 2 MSAIT students were assessed in a section of ACC 5373 (Fraud Detection and Prevention) on cases; 100% met or exceeded expectations. In spring 2012, 1 MSAIT student was assessed in a section, 100% met or exceeded expectations.

Outcome 6 - Method 2

CIS 5368 (Information Security) will use a combination of out-of-class individual assignments/projects and/or exam-embedded questions. The instructor will use a rubric to evaluate this set of out-of-class assignments and exam-embedded questions. It is expected that 70% of the students will make 85% or better.

Outcome 6 - Method 2 - Result

In fall 2011, CIS 5368 (Information Security) was not offered. In spring, 4 MSAIT students were assessed on projects and an essay exam; 75% met or exceeded expectations

Approval History

Approval History Event	Approver
Outcomes Approved Level 1	Roselyn Morris (rm13)
Outcomes Approved Level 2	Denise Smart (ds37)
Outcomes Audit Report Submitted	Robert Davis (rd23)
Results Approved Level 1	Roselyn Morris (rm13)
Results Approved Level 2	Denise Smart (ds37)
Results Audit Report Submitted	Robert Davis (rd23)