

Texas State University

Outcomes Report

General Information

Academic Year:	2013-2014
College:	Business
Department:	Accounting
Program:	Accounting and Information Technology (MS)
Program Code:	30.16
Outcome Type:	Student Learning (GR)
Degree:	Masters
Coordinator/Contact:	Dr. Ann L. Watkins, Chair
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

In the academic year (AY) 2013-2014 MSAIT students were assessed on their ability to apply accounting information technology in new and unfamiliar situations, exhibit critical thinking skills, communicate complex issues clearly, and appreciate issues relating to ethical behavior. This program is still relatively new and assessment results and conclusions continue to be challenging to interpret with so few MSAIT students in a class. Often students met or exceeded expectations 100%. With only two or three students in some classes it is difficult to determine whether expectations should be raised. It is anticipated that as the program grows we will have a sufficient number of students to conduct meaningful assessment. Specific results for each outcome assessed are presented below.

Action Plan

Beginning fall 2013, the faculty of the Department of Accounting and the Department of CIS began to explore further refinement of the MSAIT program based on the competitive environment, and employer demand. In the spring of 2014 changes were made to the program with respect to course requirements. We expect that further refinement of the program will result in the content change or focus of some courses. In the fall of 2014 faculty will need to review the goals set for the program to ensure that there is alignment between changes to the program and learning goals. Action plans have been developed for specific courses based on current learning goals and students' ability to demonstrate mastery of those goals. These action plans are presented below.

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.

Assessment of a student's ability to apply accounting and information technology knowledge in new and unfamiliar circumstances will be conducted using the following methods:

Outcome 1 - Method 1

In ACC 5371 (Accounting Information Systems) embedded questions will be used. It is expected that 80% of students will answer 85% or more questions correctly.

CIS 5355 (Database Management Systems) and CIS 5368 (Information Security) will use a rubric to evaluate a set of out-of-class individual assignments/projects. It is expected that 80% of students will meet or exceed expectations relating to a student's ability to apply accounting and information technology knowledge in new and unfamiliar circumstances as defined by the rubric. Exam-embedded questions will also be used. It is expected that 80% of the students will answer 85% or more questions correctly.

Outcome 1 - Method 1 - Result

Results

Four MSAIT students took **ACC 5371** in fall 2013. **Seventy-five percent met or exceeded** expectations. The course went well again this semester and the assignments for to assess applying accounting and information technology knowledge in new and unfamiliar circumstances seemed appropriate for the course. One of the MSAIT students scored at 78.6% and would have been in the 85% range if this student had scored one more question correctly.

5 MSAIT students were assessed in **CIS 5355** on their ability to develop a conceptual design and implement a relational database schema from a set of business information requirements via out-of-class assignments. The course instructor found that 80% (4) of the students scored 85% or higher based on the rubric used to evaluate the conceptual design and implementation of the relational database. MSAIT students were also

assessed using assignments and embedded examination questions in order to measure students' understanding of database-design concepts and their overall ability to conceptualize and implement a database schema to support business information requirements. The combined results for the two assessment methods (out-of-class assignments and embedded-examination questions) indicated that 100% (5) students met expectations by scoring 85% or higher.

Action Plan

In **ACC 5371** the action plan includes placing greater emphasis on the relational database implementation component. The course instructor plans to devote more class time to discuss implementation of a relational database schema component. Additional in-class discussion and demo for this topic will be used to enhance student learning. Faculty considered changing the expectations to 80% of the students meet 80% to bring the expectations for this goal in line with the other graduate classes in accounting. Going forward the instructor will consider adding questions from the IS portion of the CPA exam and certification questions from the ISACA exams. The instructor will also evaluate material from ISACA certifications and incorporate that material into the course.

In **CIS 5355** results were further analyzed to evaluate students' performance related to conceptual modeling and implementation of a relational database schema for the two assessment methods (out-of-class assignments and embedded examination questions). This analysis indicated that the overall performance of students was best for the conceptual modeling component followed by the implementation of a relational database schema component. The **action plan** for this course includes continuing with these projects as it seems that students' performance for this learning outcome can be improved by enhancing their understanding of implementation of a relational database schema component.

Outcome 1 - Method 2

In ACC 5375 (Business Consulting), projects will be used to assess students' ability to apply accounting and IT knowledge. The projects will be assessed using a rubric. It is expected that 80% of students will meet or exceed expectations as defined by the rubric.

Outcome 1 - Method 2 - Result

ACC 5375 (Business Consulting):

Result

Students were assigned a project where they were required to evaluate and select accounting software for an oil & gas company. Students were only generally familiar with accounting requirements for oil & gas. Assessed was the ability to analyze requirements and make an appropriate evaluation and selection. For the past three semesters, we have used a project formerly conducted by KPMG. **100% of students met or exceeded expectations.**

Action Plan

In the next academic year the instructor plans to continue using this project as students seem to benefit greatly from it.

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.

Analytical and critical thinking skills will be assessed using the following methods:

Outcome 2 - Method 1

In ACC 5371 (Accounting Information Systems), embedded questions will be used. It is expected that 80% of the students will answer 85% or more questions correctly.

Outcome 2 - Method 1 - Result

ACC 5371 (Accounting Information Systems):

Results

Four MSAIT students took this course in fall 2013. **Seventy-five percent** met or exceeded expectations on this outcome measure.

Action Plan

The instructor will consider adding questions from the IS portion of the CPA exam and certification questions from the ISACA exams. Material from ISACA certifications will also be considered for incorporation into the course as well. The department is considering changing the expectations to 80% of the students meet 80% to bring the expectations for this goal in line with the other graduate classes in accounting.

Outcome 2 - Method 2

ACC 5375 (Business Consulting) will use term papers and projects. A rubric will be used to assess performance. It is expected that 80% of the students will meet or exceed expectations as defined by the rubric.

CIS 5368 (Information security) will use out-of-class assignments and assess them with a rubric. It is expected that 80% of students will meet or exceed expectations related to a student's ability to apply analytical and critical thinking skills to evaluate information, solve problems, and make sound decisions in accounting and information technology problems as defined by the rubric. Embedded exam questions will also be used. It is expected that 80% of the students will answer 85% or more questions correctly.

Outcome 2 - Method 2 - Result

Results

In **ACC 5375** 100% of students met or exceeded the expectations.

In **CIS 5368** out-of-class assignments/projects were used. The following results assess the overall ability of the student to successfully plan and implement security methods and procedures and reflect a combined average of the two methods based on the performance of 24 students enrolled in CIS 5368. For the overall result, the average of the two percent results was calculated. Exceeded Expectations was defined as 90% or better. Met Expectations was defined as 70% to 89%. Did Not Meet Expectations was defined as less than 70%. **The results of the two methods and overall results had 96% of the students scoring above a 70%.** This Learning Outcomes Assessment of 2011 is the baseline to measure improvement. **A comparison of these 2013 results with 2011 results will provide evidence of improvement. There has been improvement, from 34% to 63% of students exceeding expectations, with a drop of 31% to 4% of students not meeting expectations.**

Action Plan

The action plan for next year in **ACC 5375** includes increasing the rigor associated with quizzes. Also, the instructor will consider increasing the expectations on this goal to 85%.

In **CIS 5368** since 63% of the students exceeded expectations, current presentations and evaluation of the course content will continue.

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.

IT skills will be evaluated using the following methods:

Outcome 3 - Method 1

In ACC 5371 (Accounting Information Systems), an Excel project will be used. It is expected that 80% of the students will score 85% or better on the project.

CIS 5355 (Database Management Systems) and CIS 5368 (Information Security) will use a rubric to evaluate a set of out-of-class individual assignments/projects. It is expected that 80% of students will meet or exceed expectation with respect to their ability to use information technology (IT) and be able to apply IT in analysis and communication as defined by the rubric. Exam-embedded questions will also be used. It is expected that 80% of the students will answer 85% or more questions correctly.

Outcome 3 - Method 1 - Result

Results

In **ACC 5371** students completed a series of Microsoft Access assignments. Students were required to create tables with the appropriate fields, data types, and controls; validate data; create forms to input data with the appropriate controls, user interface, and data validation; and perform batch updates. All four MSAIT students in the course or 100% met or exceeded expectations.

An out-of-class assignment requiring students to write SQL statements to retrieve and process data stored in an existing database to generate required business information was used in **CIS 5355** for this assessment. This assignment required students to develop, write, execute, and debug SQL statements. The course instructor used a rubric to evaluate each of these assignments. Five MSAIT students were assessed via this out-of-class assignments on their ability to write, test and execute SQL statements to retrieve and process data stored in a relational database to generate required business information. The course instructor found **that 80% (4) of the students scored 85% or higher** based on the rubric used to evaluate the SQL statement questions.

(Note - For both assessment methods the following scale was used:

Met expectations: ≥ 85

Did not meet expectations: ≤ 84)

Action Plan

In **ACC 5371** the action plan includes assigning more challenging concepts to the projects, incorporating more practice of the concepts during class time and showing students how to search for the information they need from various resources and integrating more querying of data from the database to help the students learn how to get the information they need out of the database. For the fall of 2014 some course content may be changed using employer feedback.

In **CIS 5355** the course instructor plans to continue to provide in-class practice questions and demos, which seem to enhance students' understanding of SQL concepts and their ability to develop, write and debug SQL statements. Several questions will be included in each examination that tests material on SQL. These questions will include conceptual questions and questions that will require students to develop, write, and debug SQL statements required to generate needed business information. The number of questions included in the examinations will vary. The course instructor will use a rubric to evaluate exam questions.

Outcome 3 - Method 2

ACC 5375 (Business Consulting) will use term papers and projects. A rubric will be developed to assess a student's ability to apply IT in analysis and communication in the term paper and the project. It is expected that 80% of the students will use IT and apply IT in analysis and communication at the level that meets or exceeds expectations as defined by the rubric.

Outcome 3 - Method 2 - Result

ACC 5375

Results

Students were required to evaluate and selected accounting software for an oil & gas company. Students were assessed on the degree to which software selected was appropriate and how well they have researched the software's capabilities. **100% met or exceeded expectations.**

Action Plan

For the past three semesters, we have used a project formerly conducted by KPMG. In the fall the instructor is planning to use a current project for McCoy's Building Supply Co.

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.

Written and oral communication skills will be assessed using the following methods:

Outcome 4 - Method 1

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 80% of the students will meet or exceed expectations established for written and oral communication skills as defined by the rubric.

Outcome 4 - Method 1 - Result

Results

Out-of-class assignments/projects were used for assessment. Results are based on 24 students enrolled in CIS 5368. The following results assess the overall ability of the student to successfully plan and implement security methods and procedures. **Students demonstrated mastery of this outcome with 92% of the students scoring above 70%.** It should be noted that the number of students **exceeding expectations** increased from 64% to 75%.

Action Plan

Since 75% of the students exceeded expectations, current presentations and evaluation of the course content will continue.

Outcome 4 - Method 2

Oral communication skills will be assessed through student presentations in ACC 5375 (Business Consulting). A rubric will be used for the assessment. It is expected that 80% of students will meet or exceed expectations as defined by the rubric.

Outcome 4 - Method 2 - Result

ACC 5375

Results

Students were assessed on this goal and this measure through a series of oral presentations as well as written material. Presentation technique, delivery, and ability to speak to the audience were evaluated. Writing was assessed on style, flow and analytical content. **100% of students met with expectations.**

Action Plan

Students were given a case and required to present the case to the rest of the class. The action plan includes raising the expectation on this goal and providing students with more specifics on effective oral presentations.

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.

Teamwork skills will be assessed using the following methods:

Outcome 5 - Method 1

In ACC 5375 (Business Consulting), students will be assigned to teams to work on a project or projects. Various aspects of effective, quality teamwork will be assessed based on a rubric. It is expected that 80% of students will meet or exceed expectations as defined by the rubric.

Outcome 5 - Method 1 - Result

ACC 5375

Results

Teams were required to work together to produce and present: (1) a proposal to conduct a project, and (2) a report summarizing results and conclusions. Writing, analysis, extent of research, justification for conclusions, and teamwork. **100% of students met or exceeded expectations.** There was no previous action plan.

Action Plan

Next semester's **action plan** includes having a different project in the fall. The project will be with an actual company. The ability of the teams to work together in this environment will be more challenging than the "mock" projects of the past three semesters.

Outcome 5 - Method 2

CIS 5355 (Data Management Systems) will use an out-of-class group projects to assess this skill, using a rubric. It is expected that 80% of students will meet or exceed expectations as defined by the rubric.

Outcome 5 - Method 2 - Result

CIS 5355 (Data Management Systems)

Project not implemented.

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.

Ethical reasoning will be assessed in the following methods:

Outcome 6 - Method 1

In ACC 5355 (IT Auditing) cases will be used. A rubric will be used to assess a student's ability to correctly identify the ethical dilemma, apply ethical reasoning and provide support for the resolution. It is expected that 80% of students will meet or exceed expectations as defined by the rubric.

Outcome 6 - Method 1 - Result

The department did not have an instructor for ACC 5355 (IT Auditing) so it was not offer this academic year.

Outcome 6 - Method 2

In CIS 5368 (Information Security) a combination of out-of-class individual assignments/projects and/or exam-embedded questions will be used. The instructor will use a rubric to evaluate this set of out-of-class assignments. It is expected that 80% of students will meet or exceed expectations as defined by the rubric. With respect to exam-embedded questions, it is expected that 80% of the students will answer 85% or more questions correctly.

Outcome 6 - Method 2 - Result

Results

During the Fall semester of 2013, the 24 students enrolled in the CIS 5368, Information Security, were assessed by the instructor using three methods; 1) a case study assignment worth 30 points, and 2) a project assignment worth 30 points. Each method result was calculated as a percent correct, points earned divided by the points worth for the item. For the overall result, the average of the three percent results was calculated. Exceeded Expectations was defined as 90% or better. Met Expectations was defined as 70% to 89%. Did Not Meet Expectations was defined as less than 70%. The results of the two methods and overall results had at least **88% of the students scoring above a 70%**. The students demonstrate mastery of this outcome. A comparison of 2013 results with 2011 results provide evidence of improvement. **The overall percent of exceeding expectations changed from 21% to 88%.**

Action Plan

Since overall 88% of the students exceeded expectations, current presentations and evaluation of the course content will continue.

Outcome 7

The academic program will promote and realize gains in student success.

Outcome 7 - Method 1

Student retention success will be measured by observing one year retention rates of students enrolled in the academic program from their first to second year. Data will be obtained from the university's certified enrollment records at the end of the fall semester. Rates of retention success will be expected to be at or above the university average for this level of program.

Outcome 7 - Method 1 - Result

The number of entering student enrolled in the academic program who returned the second year provided the data to assess retention. In this program, 6 of the 6 entering students in fall of 2013 returned for their second year in fall of 2014 for a one year retention rate of 100.0%, exceeding the university master's level average of 78.9% and meeting the expected target. The 2013-2014 retention rate also exceeded the 2012-2013

retention rate of 75.0% showing an improvement.

Outcome 7 - Method 2

Student graduation success will be measured by observing the number of graduates from the academic program in during the fall, spring, and summer semesters and comparing the number of graduates to the number of students enrolled in the program. Data will be obtained from the university's certified enrollment records for the fall, spring, and summer semesters. The number of graduates is expected to be at or above the university rate of graduation for this level of program.

Outcome 7 - Method 2 - Result

The number of students graduating from the degree program during the 2013-2014 fall, spring, and summer semesters along with the total number of students enrolled in the program provided the data to assess student graduation success. In this program, 6 of the 16 students enrolled in the program graduated in the fall, spring, and summer semesters for a graduation percentage of 37.5%, exceeding the university Masters average of 35.7% and meeting the expected target. The percentage of graduates in 2013-2014 exceeded the 30.4% of graduates in 2012-2013 showing an improvement.

Outcome 8

The academic program will promote and realize diversity among its student population.

Outcome 8 - Method 1

Student gender diversity will be measured by reviewing the number and percentage of male and female students enrolled in the academic program during the fall, spring, and summer semesters. Data will be obtained from the university's certified enrollment records at the end of the fall semester. Student gender diversity will be expected to be balanced (50/50).

Outcome 8 - Method 1 - Result

The number male versus female students enrolled in the academic program during the 2013-2014 fall, spring, and summer semesters provided the gender data. In this program, 6 of the 16 students or 37.5% were female while 10 of the students or 62.5% were male providing an imbalanced gender distribution and did not meet the expected target. The percentage of female and male students in 2012-2013 was 30.4% and 69.6% respectively; thus, the male-female ratio has become more balanced in 2013-2014.

Outcome 8 - Method 2

Student racial and ethnic diversity will be measured by observing race and ethnicity of students enrolled in the academic program during the fall, spring, and summer semesters. Data will be obtained from the university's certified enrollment records at the end of the fall semester. Student racial and ethnic diversity will be expected to mirror percentages in the population of the state of Texas.

Outcome 8 - Method 2 - Result

The number students of various ethnic backgrounds enrolled in the academic program during the 2013-2014 fall semester provided the data to assess ethnic and racial diversity. In this program, 0 of the 16 students or 0.0% (compared to 0.0% in 2012-2013) were African-American; 1 of the 16 students or 6.3% (compared to 4.3% in 2012-2013) were Hispanic; 10 of the 16 students or 62.5% (compared to 73.9% in 2012-2013) were White, non-Hispanic; 4 of the 16 students or 25.0% (compared to 8.7% in 2012-2013) were of other minority or unknown backgrounds; 1 of the 16 students or 6.3% (compared to 13.0% in 2012-2013) were of non-resident International students. During 2013-2014, the state of Texas population consisted of 9.9% African American, 30.2% Hispanic, 38.5% White, non-Hispanic, 12.8% other minority or unknown background, and 8.6% were of non-resident International students. Thus, the data for this program indicate students represent a racial and ethnic diversity distribution different from that of other Texas Emerging Research Universities, also indicating that the program is meeting the expected target. Compared to 2012-2013, the student population in 2013-2014 appears to represent a more diverse background.

Approval History

Approval History Event

Outcomes Approved Level 1
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