

Texas State University

Outcomes Report

General Information

Academic Year:	2021-2022
College:	Business
Department:	Accounting
Program:	Accounting (BBAMACY/MACY)
Program Code:	52.03
Outcome Type:	Student Learning (GR)
Degree:	Masters
Coordinator/Contact:	Kasey Martin
Status:	Data Entry Closed

Mission Statement

The mission of the MACy program is to facilitate students' preparation for and passage of the CPA exam as well as preparation for successful careers in the accounting profession. The MACy program emphasizes oral and written communication and technical and research skills needed for a career in public or private accounting.

Evidence of Improvement

Improvement was identified on **Outcome 1: MACy students will use advanced analytical and critical thinking skills to apply accounting knowledge in new and unfamiliar circumstances. Students will demonstrate the ability to evaluate information, solve problems, and make justifiable decisions in the different areas of accounting.**

Method 1: Test questions common to all sections of ACC 5316 (Advanced Accounting), and ACC 5366 (Corporate Entity Taxation) were used for assessment. Expectations are met when students score at least 85%. Expectations are that 100% of students will meet or exceed expectations. In ACC 5316 (Advanced Accounting) during the Fall (Spring) 2021 semester, 28 (15) graduate students were assessed on the final exam to measure their ability to use advanced analytical and critical thinking skills to identify the accounting treatment for a forecasted foreign currency transaction hedged by a foreign currency derivative. The instructor found that 39% (53%) of the students met or exceeded the planned goal of scoring 85% or better on the exam question. The number of students achieving the goal increased over the prior year. The improvement may have a number of causes:

- The instructor included more homework problems for practice.
- The instructor offered more guidance regarding the most important concepts in the chapter.
- Classes moved back to in-person in the fall of 2021, which, the instructor observes, seems to result in better student engagement and, presumably, learning.
- Student engagement and learning may also have improved due to the inclusion of a new grade component based on citizenship/engagement in the classroom.

The instructor will continue to provide new examples of homework problems (along with old examples) to give students opportunities to practice.

The instructor will also create a matrix of problem types to help students organize their studies by topics.

In ACC 5366 (Business Entity Taxation) during the Spring 2021 semester, sixteen (16) graduate students in two sections were administered twenty (20) multiple-choice questions designed to test analytical and critical thinking skills with respect to problems in corporate and partnership taxation. Fifteen of the questions related to the taxation of corporate entities and five questions related to the taxation of pass-through entities. Expectations are that 100% of students will answer 85% of the questions correctly. The courses were structured using Zoom lectures in Spring 2021 due to COVID-19. The instructor found that 50% of the students (16) met or exceeded the planned goal of scoring 85% on the exam questions. In the Fall 2021 semester, the assessment questions were submitted to 42 students in two sections. 30 of 42 students, or 71% met or exceeded the objective of scoring 85%. While the percentage of the students meeting the score of 85% was lower in the spring, it is perceived due to three classes being cancelled due to the winter storm. There was perceptible improvement in the Fall 2021 semester. The instructor will add more in-class exercise problems to help students understand the material.

Method 2: ACC 5350 (Professional Accounting Research) utilized cases and professional memos to assess students' ability to apply accounting knowledge in new and unfamiliar circumstances. Expectations are that students will score 85% or more on the assignment. It is expected that 100% of students will meet or exceed expectations. For the Fall (Spring) 2021 semester, 44 (40) students were assigned the task of individually researching a complex technical accounting issue and providing recommendations in written memos on the appropriate accounting treatment. Students must summarize the background information of the case, describe potential alternative treatment and ultimately make a recommendation. Students were graded on the technical merits of their analyses as well as their writing (grammar, formatting, etc.). 55% (77%) of students met/exceeded the goal of 85% or better. Scores in 2021 improved relative to 2020 (when assessing at the 85% level). A greater emphasis on good writing (grammar, punctuation, exposition) was made, and additional examples of good and bad writing were provided to students. The improvement may have also resulted from more effective learning environment (in-person) and fewer life challenges with the abatement of the pandemic. The instructor will continue to use new research cases. While limiting comparability due to variability in difficulty between cases, it helps protect the integrity of the research process.

Slight improvement was also identified on **Outcome 3: Accounting students will acquire appropriate research skills needed for practice. Students will demonstrate the ability to use professional research skills, analyze the application to a problem, and communicate authoritative sources, findings, and conclusions.** While only slight improvement was noted from 2020 to 2021, progress on this learning outcome has been consistently increasing over several years.

Method 1: ACC 5366 (Business Entity Taxation) required students to provide a written solution to a professional case to assess students' knowledge of research skills needed for practice in the area of tax. It is expected students will achieve an 85 or better on the case write-up. It is expected that 100% of students will meet or exceed expectations. During the Spring 2021 semester, sixteen (16) graduate students in two sections were required to research the tax implications of a case, and to communicate the results in a written memorandum. To assure that students were expanding their knowledge, research issues outside the scope of class materials. Ten (10) of the sixteen (16), 62.5% met or exceeded expectations of 85%. Students who failed to meet expectations exhibited deficiencies in identifying the issues, providing solutions for the issues, and/or identifying tax authorities. In the Fall 2021 semester, 36 of 42, 86% of students met or exceeded expectations. The instructor emphasized during Zoom lectures how to identify the issues, what students need to consider for the issues, what kind of solutions students should provide, and what tax materials are appropriate to the research project. Although the percentage of students achieving the goal 85% decreased slightly from Fall 2020, there was improvement from Spring 2021 to Fall 2021. The instructor will revise the Research Project to focus on one specific scenario instead of two. The instructor will build on the improvement experienced from Spring 2021 to Fall 2021 by providing more materials that illustrate how a memorandum should be organized and written. Students need a more basic understanding of the preparation of a professional memorandum, particularly in taxation.

Method 2: Research memos written by students in ACC 5350 (Professional Accounting Research) were used as a method of assessing students' ability to conduct financial accounting research. It is expected that students will receive 85% or higher on the memo assignment. It is expected that 100% of students will meet or exceed expectations. For the Fall (Spring) 2021 semester, 44 (40) students were assigned the task of researching a complex technical accounting issue and providing recommendations in written memos. Students must summarize the background information of the case, describe potential alternative treatments for IFRS and ultimately make a recommendation for IFRS using skills developed early in the course and assessed via a comprehensive quiz. Students were graded on the technical merits of their analyses as well as their writing quality. In the fall (spring), 55% (75%) of students met/exceeded the goal of achieving 85% or higher. While scores for the assessed case declined somewhat compared to 2020. This could be due to natural variation in the difficulty of new cases, or systematic differences in grading rigor after having placed greater emphasis on certain rubric elements (without an improvement on those elements). Moving forward, the instructor will continue to use new cases in a variety of current accounting issues, including issues discussed in other courses. The instructor will provide more guidance and allocate more classroom time to introducing cases and previewing areas of difficulty, as well as, where appropriate, helping guide students to identify relevant authoritative and non authoritative sources. The instructor will also spend time in class discussing good and bad examples of student memos to help prevent common mistakes by students.

Action Plan

While continuous improvement will be sought in all areas, faculty will take the following focused actions to achieve improvement on Outcomes 2 and 3 as described below:

Outcome 2: Students will demonstrate the ability to use information technology to analyze accounting issues, form judgments, and communicate decisions in a manner that meets the needs of the changing business environment.

ACC 5366 (Business Entity Taxation) Action Plan: The technology skill assessed in the current RIA Checkpoint assignment assesses the student's ability to search a professional database for authoritative documentation to support a particular position on a tax issue. The MACy Curriculum Committee decided that a better method of assessment for this learning outcome should be used next year. Next year, ACC 5366 (Business Entity Taxation) will use a professional tax project to evaluate students' ability to find solutions to tax issues using tax software. It is expected that students will meet the 85% skill level. At least 100% of students are expected to meet these expectations. An established rubric will be used for the assessment.

The curriculum committee came to the conclusion last year that the assessment method (Outcome2, Method 2) should change to ACC 5316 (Advanced Accounting), therefore, this was the first year assessing Outcome 2 with the new method. The students completed a comprehensive consolidation Excel assignment that assesses students' ability to analyze an acquisition and prepare consolidated financial statements. It is expected that students will meet the 85% skill level. 100% of students are expected to meet this skill level. In the Fall (Spring) of 2021, 28 (15) students were assigned an Excel project that acts as a cumulative assessment of learning for 5 of the 8 textbook chapters covered in class, and 89% (66%) of students met the 85% assessment objective. Because 2021 marked the first year in which this particular outcome was measured using this assignment, evidence of improvement is limited to the year in question. Students fared better in the fall than they did in the spring, which may be due to a change in learning instruction (online vs in-person), better instructor support throughout the assignment, or, of course, random variation. In the upcoming year, the instructor will emphasize instructor availability to answer questions. More class time will be spent on similar problems to help prepare students, and several errors in solutions provided by the textbook publisher will be corrected to help students avoid confusion.

Additionally, an elective course in Data Analytics in Accounting was recently developed and offered for the first time. The curriculum committee and MACy task force recommends to make this course a required course in place of the current prescribed elective. The potential program change was brought to the Accounting Advisory Board and the accounting department faculty and was extremely well supported. This change will help align the MACy curriculum with the accounting profession, as well as the upcoming changes in the CPA exam as a result of the CPA Evolution.

Outcome 3: Accounting students will acquire appropriate research skills needed for practice. Students will demonstrate the ability to use professional research skills, analyze the application to a problem, and communicate authoritative sources, findings, and conclusions.

Continuous improvement has consistently been shown in the area of research skills in the program. The curriculum committee feels that removing this learning outcome from the assessment process will allow focus on other learning outcomes that have not shown as much improvement. The curriculum committee recognizes that research skills needed for practice must remain emphasized and every student will be required to successfully complete a research course in the area of professional accounting or tax research.

Outcome 1

MACy students will use advanced analytical and critical thinking skills to apply accounting knowledge in new and unfamiliar circumstances. Students

will demonstrate the ability to evaluate information, solve problems, and make justifiable decisions in the different areas of accounting.

Outcome 1 - Method 1

Test questions common to all sections of **ACC 5316 (Advanced Accounting)**, and **ACC 5366 (Business Taxation)** will be used for assessment. Expectations are met when students score at least 85%. Expectations are that 100% of students will meet or exceed expectations.

Outcome 1 - Method 1 - Result

ACC 5316 (Advanced Accounting) Results: During the Fall (Spring) 2021 semester, 28 (15) graduate students were assessed on the final exam to measure their ability to use advanced analytical and critical thinking skills to identify the appropriate accounting treatment for a forecasted foreign currency transaction hedged by a foreign currency derivative. The instructor found that 39% (53%) of the students met or exceeded the planned goal of scoring 85% or better on the exam question.

ACC 5366 (Business Entity Taxation) Results: During the Spring 2021 semester, sixteen (16) graduate students in two sections were administered twenty (20) multiple-choice questions designed to test analytical and critical thinking skills with respect to problems in corporate and partnership taxation. Fifteen of the questions related to the taxation of corporate entities and five questions related to the taxation of pass-through entities. Expectations are that 100% of students will answer 85% of the questions correctly. The courses are structured using Zoom lectures in Spring 2021 due to COVID-19. The instructor found that 50% of the students (16) met or exceeded the planned goal of scoring 85% on the exam questions, and 75% of the students (16) met or exceeded the goal of 80%. In the Fall 2021 semester, the assessment questions were submitted to 42 students in two sections. 30 of 42 students, or 71% met or exceeded the objective of scoring 85%

Outcome 1 - Method 2

ACC 5350 (Professional Accounting Research) will utilize cases and professional memos to assess students' ability to apply accounting knowledge in new and unfamiliar circumstances. Expectations are that students will score 85% or more on the assignment. Established rubrics will be used for the assessment. It is expected that 100% of students will meet or exceed expectations.

Outcome 1 - Method 2 - Result

ACC 5350 (Professional Accounting Research) Results: For the Fall (Spring) 2021 semester, 44 (40) students were assigned the task of individually researching a complex technical accounting issue and providing recommendations in written memos on the appropriate accounting treatment. Students must summarize the background information of the case, describe potential alternative treatment and ultimately make a recommendation. Students were graded on the technical merits of their analyses as well as their writing (grammar, formatting, etc.). 55% (77%) of students met/exceeded the goal of 85% or better.

Outcome 2

MAcy students will apply information technology skills in decision making at a level expected of a master's student. Students will demonstrate the ability to use information technology (IT) and be able to apply IT in analysis and communication.

Outcome 2 - Method 1

ACC 5366 (Business Taxation) will use a project to evaluate students' ability to utilize a professional database to find solutions to tax issues. It is expected that students will meet the 85% skill level. Established rubrics will be used for the assessment. At least 100% of students are expected to meet these expectations.

Outcome 2 - Method 1 - Result

ACC 5366 (Business Entity Taxation) Results: During the Spring 2021 semester, sixteen (16) graduate students in two sections were required to utilize the RIA Checkpoint database to research a tax issue requiring that the student locate Internal Revenue Codes, Revenue Procedures, Revenue Rulings, or Proposed Regulations to analyze tax scenarios. 94% of the students met or exceeded expectations 85%. In Fall 2021, 35 of 42 or 83% met or exceeded expectations.

Outcome 2 - Method 2

ACC 5316 (Advanced Accounting) will complete a comprehensive consolidation Excel assignment that assesses students' ability to analyze an acquisition and prepare consolidated financial statements. It is expected that students will meet the 85% skill level. 100% of students are expected to meet this skill level.

Outcome 2 - Method 2 - Result

ACC 5316 (Advanced Accounting) Results: In the Fall (Spring) of 2021, 28 (15) students were assigned an Excel project that acts as a cumulative assessment of learning for 5 of the 8 textbook chapters covered in class, and 89% (66%) of students met the 85% assessment objective. Because 2021 marked the first year in which this particular outcome was measured using this assignment, evidence of improvement is limited to the year in question.

Outcome 3

MAcy students will demonstrate the ability to apply professional research skills to analyze and solve problems, and communicate appropriate authoritative sources, findings, and conclusions.

Outcome 3 - Method 1

ACC 5366 (Business Taxation) will require students to provide a written solution to a professional case to assess students' knowledge of research skills needed for practice in the area of tax. It is expected students will achieve 85% or higher on the case write-up. Established rubrics will be used for the assessment. It is expected that 100% of students will meet or exceed expectations.

Outcome 3 - Method 1 - Result

ACC 5366 (Business Entity Taxation) Results: During the Spring 2021 semester, sixteen (16) graduate students in two sections were required to research the tax implications of a case, and to communicate the results in a written memorandum. To assure that students were expanding their knowledge, research issues outside the scope of class materials. Ten (10) of the sixteen (16), 62.5% met or exceeded expectations of 85%. Students who failed to meet expectations exhibited deficiencies in identifying the issues, providing solutions for the issues, and/or identifying tax authorities. In the Fall 2021 semester, 36 of 42, 86% of students met or exceeded expectations.

Outcome 3 - Method 2

Research memos written by students in **ACC 5350 (Professional Accounting Research)** will be used as a method of assessing students' ability to conduct financial accounting research. It is expected that students will receive 85% or higher on the memo assignment. It is expected that 100% of students will meet or exceed expectations.

Outcome 3 - Method 2 - Result

ACC 5350 (Professional Accounting Research) Results: For the Fall (Spring) 2021 semester, 44 (40) students were assigned the task of researching a complex technical accounting issue and providing recommendations in written memos. Students must summarize the background information of the case, describe potential alternative treatments for IFRS and ultimately make a recommendation for IFRS using skills developed early in the course and assessed via a comprehensive quiz. Students were graded on the technical merits of their analyses as well as their writing quality. In the fall (spring), 55% (75%) of students met/exceeded the goal of achieving 85% or higher.

Outcome 4

MAcy students will be able to conceptualize complex issues into a coherent, persuasive written or oral statement. Students will be able to develop well-written reports, memos, and projects and 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

At least one written assignment will be used in **ACC 5389 (Corporate Governance and Ethics)** to evaluate students' written communication skills. It is expected students will achieve 85% or better on the written communication portion of projects. Established rubrics will be used for the assessment. It is expected that 100% of students will meet or exceed expectations.

Outcome 4 - Method 1 - Result

ACC 5389 (Corporate Governance and Ethics) Results: For spring 2021, 94% of students (29 out of 31 combined for two mini-mesters) met the expectation of scoring 85% on the written assignment and for fall 2021, it was 88% (14 out of 16 students). One student earned a grade of 84 (just one point below the target) and the other student earned an 80.

Outcome 4 - Method 2

ACC 5389 (Corporate Governance and Ethics) will assess oral communication skills. It is expected that students will achieve an 85% or better on the oral communications assignments, including at least one oral presentation. An established rubric will be used to assess oral communication skills. It is expected that 100% of students will meet or exceed expectations.

Outcome 4 - Method 2 - Result

ACC 5389 (Corporate Governance and Ethics) Results: For spring 2021, all students (31 total in two mini-mesters) earned scores of 85% or higher. Note that the first mini-mester was impacted by the snowstorm and extended power outages during February 2021. For fall 2021, 100% of students met or exceeded the 85% mark.

Outcome 5

MAcy students will apply ethical reasoning for resolution of ethical dimensions of accounting and reporting in the business world. Students 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 5 - Method 1

ACC 5389 (Corporate Governance and Ethics) will use one or more written assignments to assess students' ability to use ethical reasoning in an accounting environment. An established rubric will be used for grading. It is expected that students will demonstrate the ability to correctly identify, apply ethical reasoning and provide support for the resolution by scoring at least an 85% on the assignment. It is expected that 100% of students will meet or exceed expectations.

Outcome 5 - Method 1 - Result

During spring 2021, 94% of students (14 out of 16 total) met or exceeded the target of 85%. One of these students did not follow the written instructions (and sample written document); there is no explanation for the second student's failure to meet the target. That student had done well on other written assignments earlier in the semester. During fall 2021, 88% of students (15 out of 17 total) met or exceeded the target of 85%.

Outcome 5 - Method 2

ACC 5357 (Regulation and Professionalism) will use a written assignment to assess students' ability to use ethical reasoning in a tax environment. It is expected that students will demonstrate the ability to correctly identify, apply ethical reasoning and provide support for the resolution of the problem by scoring at least an 85% on the assignment. An established rubric will be used for grading. It is expected that 100% of students will meet or exceed expectations.

Outcome 5 - Method 2 - Result

ACC 5357 (Regulation and Professionalism) Results: Graduate students were assigned the task of preparing a written memorandum addressing an ethical issue in tax practice. The assignment implicated concepts and principles found in Circular 230, the AICPA Statements of Standards on Tax Services, and the AICPA Code of Professional Responsibility. The assignment was evaluated on issue identification, identification of core principles and authorities, and analysis. In the Fall 2021 semester, 34 of 38, or 89% of students met or exceeded expectations. In Spring 2021 30 of 37 students or 81% met or exceeded expectations.

Outcome 6

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

Outcome 6 - Method 1

Student graduation success will be measured by using retention and graduation data collected by the university. The expectation is that the department will demonstrate a growing percentage of students seeking a MAcy degree graduating in 14-18 months, and a decreasing percentage of students dropping from the program over time.

Outcome 6 - Method 1 - Result

Data provided by the university allows us to compare graduation and retention rates based on when students initially enroll in a degree program. Program changes were made to the Master's of Accountancy (MAcy) program in fall 2016 to facilitate graduation rates and reduce time to graduation. We compared students who were initially enrolled in the MAcy program in fall 2015, to those initially enrolled in fall 2017 (one year after program changes were made) and then to students initially enrolled in 2019.

Of the students who enrolled in the MAcy program in fall 2015, **23.1%** graduated in one year, and 2.6% were not enrolled. One and a half years from initial enrollment (2015) **69.2%** of students had graduated from the MAcy with 5.1% no longer enrolled. Two years after enrolling in the MAcy program (2015), 92.3% (36) had graduated from the MAcy, while 7.7% (3) persisted.

Twenty-three students initially enrolled in the MAcy program in fall 2017. One year after enrollment 13 had graduated (**56.5%**) while 1 (4.3%) had withdrawn from the university. One and a half years after enrollment, 19 (**82.6%**) had graduated. Two years after enrollment, 91.3% of the students initially enrolled in 2017 graduated from the MAcy program, 4.3% (1) graduated from a different master's program and 1 (4.3%) had withdrawn from the university.

In fall 2019, 18 students initially enrolled in the MAcy program. One year after enrollment, **22.2%** had graduated. One and a half years after initial enrollment, **77.8%** had graduated. In two years all 18 students successfully graduated. Given this cohort of students weathered the Covid-19 years, it is difficult to determine if the drop in 1-year graduation rates is an anomaly or may persist.

Two-year graduation rates have held constant above 93% for the last three cohorts that have been enrolled in the program for at least two years. Changes made to the program in 2016 seem to have had a positive influence on graduation rates with the percentage of students graduating in 1.5 years holding above the initial **69.2%**. More data needs to be collected. The department plans to continue efforts to increase retention and graduation rates through increased efforts to keep students better informed about progression through the program. The department began a MAcy orientation program in fall 2018 that is offered twice a year. We will continue to track data to determine if this new program further increases retention and graduation rates.

Outcome 6 - Method 2

Student success will be measured by using Department Exit Surveys to determine the percentage of graduating Macy Students' reporting securing a full-time job prior to graduation. Expectations are that the percentage of students securing a full time job prior to graduation will be 100%.

Outcome 6 - Method 2 - Result

This is the fifth year the Department is reporting exit survey data for assessment purposes. In the first two reporting periods, academic years were compared. Under the current reporting window, calendar years are being compared. During 2017, **93%** of graduating MAcy students responding to

the survey (N 57) reported having a full-time job offer prior to graduating. During 2018, **86%** of MAcy students responding to the survey (N 29) reported having a full-time job offer. In 2019, **82%** of MAcy students responding to the survey indicated that they had a full-time job offer prior to graduating. In 2020, **100%** of MAcy students responding to the Exit Survey indicated they had accepted full time positions prior to graduation. In 2020, the Exit Survey had to be administered online due to the global pandemic. Only Thirteen out of 57 graduates responded to the survey, which makes comparability with prior years questionable. In 2021, over **86%** of survey respondents (44/67= 66%) reported having a full-time job prior to graduation. We will continue our efforts to create student recruiting events and to encourage students to take advantage of internship opportunities. We will also continue efforts to ensure we are surveying most if not all MAcy students upon graduation going forward.

Outcome 7

The academic program will promote and realize gender, racial, and ethnic diversity among its student population.

Outcome 7 - 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 reflect that of the university.

Outcome 7 - Method 1 - Result

The percentage of females seeking a MAcy degree at Texas State has hovered around 50% for the six years prior to 2021. In 2021, the percentage of females in the MAcy program leaped to just over 60%. Starting with fall 2015, the percentage of females seeking a MAcy degree has been, 55% (2015), 49%, 55%, 50%, and 51% in 2020. The percentage of females in the BBA Major Accounting has also increased over the past 6 years with the percentage of females seeking a degree in accounting reaching 54% in 2021. Since the department's MAcy program recruits heavily from the undergraduate BBA Major Accounting degree, the MAcy program would be expected to reflect the demographics of the undergraduate accounting degree program. The MAcy program has a higher percentage of females compared to other graduate programs in the college (52%) but fewer than the rest of the university (68%). We will continue to monitor this ratio to ensure we maintain gender equity in our recruiting and admissions process for the MAcy program.

Outcome 7 - 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 reflected in other Texas State University graduate programs.

Outcome 7 - Method 2 - Result

In the past five years the percentage of White, non-Hispanic master's students on campus has hovered around 50%. The percentage of Hispanic master's students has remained around 25%, the number of Black, non-Hispanic students has been about 8-9%, and percentage of Asian students around 3-4%. International students make up about 7-8% of master's students on campus. In fall 2017 104 MAcy students were in the program. Of those, 58.65% were White-non-Hispanic, 18.27% were Hispanic, 3.85% were Asian, 5.77% were international and 8.65% were Black-non-Hispanic. The remainder were multi-race, non-Hispanic, non-Black, American Indian/Alaskan Native, or were of unknown ethnicity. While the MAcy program had become more diverse in the three years between 2017 and 2020. In 2021, there was a marked decrease in the number of Hispanic students in the program (36% in 2020 to 25%in 2021) and a large increase in White, non-Hispanic students (51% in 2020 to 63.6% in 2021). Only 1% of MAcy students were Asian in 2021, while Black, non-Hispanic students increased to 5.6%. While the number of Hispanic students pursuing a MAcy degree dropped to 25%, there is still a larger percentage of Hispanic student in the MAcy program when compared to the college which only reached 19% in 2020 and was at 21% in 2021. The percentage of MAcy students who are Hispanic is now close to that of the percentage of Hispanic masters' students' campus wide (24.9%). The dramatic decline in the number of minority students pursuing a MAcy degree is troubling. Since the department largely recruits from undergraduate majors, we strive for our MAcy program to reflect the diversity of the undergraduate population on the Texas State campus. Faculty will continue to inform undergraduate students about the many opportunities a masters in accounting offers in the classroom as well as through our many student/recruiting events and we will continue to strive to create greater diversity in our masters' program.

Approval History

Approval History Event	Approver
Outcomes Approved Level 1	Ann Watkins (alw120)
Outcomes Approved Level 2	Sanjay Ramchander (s_r828)
Outcomes Audit Report Submitted	Diego Vacaflores Rivero (dv13)
Results Approved Level 1	Ann Watkins (alw120)
Results Approved Level 2	Sanjay Ramchander (s_r828)
Results Audit Report Submitted	Diego Vacaflores Rivero (dv13)