

**MERRICK SCHOOL OF BUSINESS  
OVERVIEW OF ASSURANCE OF LEARNING AND ASSESSMENT RESULTS**

**For  
M.S. in Accounting**

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The Merrick School of Business is committed to the continuous improvement in our programs. We have developed a systematic, meaningful assurance of learning process to demonstrate accountability to students, employers and legislators that we are doing what we say we are doing. As such, assessment is used to (1) determine and revise degree program learning goals, (2) improve curricula to continuously improve programs, (2) demonstrate that program learning goals have been met, and (4) if learning goals have not been met, implement processes to improve learning.

Each of our programs is assessed twice in a five year cycle. The general expectations are that 70% of students will meet or exceed the performance criteria defined for each learning goal. Our online and face-to-face sections are assessed using the same learning goals and the same measurements (assignments and rubrics). During the assessment process, we compare online student performance versus face-to-face student performance where ever possible to help us determine how well our online students are performing versus our face-to-face students.

Major curricula changes for the most recent assessment cycle are provided below. The next phase of assessment is slated for academic year 2015-2016.

**M.S. IN ACCOUNTING: SUMMARY OF MAJOR CURRICULA CHANGES (2009-2014)**

On-going direct assessment resulted in the continuous improvement of several core courses in the program:

**Goal 1—Analytical and Critical Thinking Skills**

- Regulatory knowledge. Expanded coverage of Sarbanes-Oxley and independence rules (ACCT 470). 80% of students meet or exceed expectations.
- Analyze and interpret statistical and financial data. 59% meet or exceed expectations. Due to curriculum redesign, the course (FIN 640) will not be offered in current form.
- Evaluation of cost and control systems. 91% meet or exceed expectations.

**Goal 2—Research Skills:** Several changes were introduced in the curriculum. Greater use of technology in the classroom was used to facilitate learning: Panopto was used to address learning gaps in online finance course (FIN 640); Camtasia was used to record and deliver You-Tube videos on key content areas to augment classroom and textbook learning. In-house training videos were used to help identify and use research tools. 91% of students now meet or exceed expectations.

**Goal 3—Application of Information Systems:** Earlier results were improved by offering a smaller more focused orientation on the application of information systems and technology (INSS 671). Between 90 and 100% of student meet or exceed the various criteria used to assess performance.

**Goal 4—Ethical Perspective:** 100% of students meet or exceed standards.

**Goal 5—Effective Written Communication Skills:** 64% of student meet or exceed expectations. To improve results, the core course (ACCT 630) was redesigned to make it more writing intensive and a new seminar on accounting writing was introduced.

