

William Dillard Department of Accounting
Assurance of Learning Report
Master of Professional Accounting
Fall 2023 – Spring 2024

Part 1: Overview

This document summarizes the William Dillard Department of Accounting’s Assurance of Learning (AOL) process for the Master of Professional Accounting (MPACC) program.

Part 2: Learning Goals and Objectives

The MPACC program offers three concentrations for targeted future professional career paths in accounting, including Assurance and Analytics, Taxation, and Corporate Accounting (see <https://walton.uark.edu/graduate-programs/accounting-masters-degree/mpa.php>).

The department has identified the following learning goals and learning objectives:

Learning Goal #1 (Communication): Graduates will communicate effectively in professional business situations.

Learning Objective 1 (Written): Students will show proficiency in writing and producing a broad set of professional business documents.

Learning Objective 2 (Oral): Students will prepare and deliver professional presentations.

Learning Goal #2 (Analytics and Agility): Graduates will apply analytic tools and skills to evaluate accounting decisions, offer recommendations, and adapt to new technology demands.

Learning Objective: Students will utilize technology to address a business scenario using both structured and unstructured data.

Learning Goal #3 (Technical Competence): Graduates will demonstrate competence in and ability to apply broad accounting knowledge as expected of a professional accountant.

Learning Objective 1: Students will demonstrate proficiency with technical accounting topics.

Learning Objective 2: Students will assess and apply appropriate standards, regulations, or other professional guidance to address multifaceted accounting problems.

Learning Goal #4 (Ethics in Accounting): Graduates will demonstrate ethical decision-making skills.

Learning Objective: Students will recognize ethical problems and apply appropriate guidelines, regulations, and codes of conduct to promote professional integrity.

Part 3: Indirect Measures

The department utilizes indirect measures of student learning. Certified Public Accountant (CPA) exam pass rates are the primary indirect measure for the MPACC curriculum. Raw data for the primary indirect measure are tabulated in an Appendix.

The department also monitors (but does not tabulate) data for secondary indirect measures including:

- 1.) The number of students completing an internship for credit
- 2.) Job placement outcomes
- 3.) Student feedback from course evaluations

Part 4: Direct Measures

The department utilizes direct measures to assess student learning. First, the Accreditation Committee constructs a Curricular Map which outlines the sampling plan for a given academic year. The Curricular Map for MPACC courses for the Fall 2023 – Spring 2024 academic year is as follows:

Learning Goal	Learning Objective	ACCT 51203 Ethics	ACCT 54103 Adv. Finan.	ACCT 54603 FSA	ACCT 55203 Analytics	ACCT 58703 Adv. Tax	BLAW 50003 Com. Trans.
Communication	Written						Fall 2023 (Gilbert)
Communication	Oral			Spring 2024 (Cassell)			
Analytics	Agility				Fall 2023 (Terrell)		
Technical Competence	Apply					Fall 2023 (Atwood)	
Technical Competence	Research		Spring 2024 (Hayes)				
Ethics	Accounting	Fall 2023 (Peters)					

Instructors in courses selected for assessment create an instrument (e.g., a case). Instructors also construct a rubric based on the relevant program learning goals and learning objectives. Each rubric has multiple criteria and three achievement levels (1 = Below Expectations, 2 = Meets Expectations, 3 = Exceeds Expectations). Grades issued to a student (e.g., exam scores) are not sufficient as a rubric.

Next, instructors select a sample of student deliverables and judge them against the rubric (performance according to the rubric may not necessarily perfectly match the graded portion of the assignment or case). Instructors tabulate the percentage of the sample in each achievement level. The tabulation is overall (not for each criterion). For example, 20% of sampled students were in level 1 (Below Expectations), 65% were in level 2 (Meets Expectations), and 15% were in level 3 (Exceeds Expectations).

Finally, instructors submit the following to the Accreditation Committee chair at the end of each semester:

- The instrument
- The rubric
- The tabulation of overall results
- A “narrative” including:
 - A brief overview of the course (e.g., is the course required or an elective?)
 - A brief overview of the student population (e.g., undergraduates or graduate students, the percentage of accounting majors vs. other majors)
 - Instructor reflections on student performance (e.g., how does the instructor plan to use the results to improve the course at a micro level?).

While the department tabulates direct measures within individual courses, the department understands that the AOL process is intended to provide feedback and assurance of student learning at the program level (not at the course or individual faculty levels).

Raw data for the selected courses are compiled in an Appendix.