

Program Information and Mission Statements

MBA - Accounting Emphasis

College or Unit	College of Business Administration
Department	Business Administration
Academic Year	2018 - 2019
Date Submitted	2019-08-30 15:07:29 by Cordis, Adriana S.
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Unit Assessment Coordinator	Frankforter, Steven
Program Mission Statement	<p>The MBA-Accounting program's mission is to provide students with the resources, education, and leadership training that will enable them to enter the accounting profession and to provide valuable services in the highest professional manner to their communities and their employers.</p> <p>In fulfilling this mission, the MBA-Accounting program gives priority to developing those professional skills which are most significant in achieving career and service goals.</p>
Department Mission Statement	
Unit Mission Statement	Winthrop University offers the Master of Business Administration degree in three formats: a general MBA, an MBA with Accounting Emphasis , and an MBA with a

concentration in [Finance](#), [International Business](#), or [Software Project Management](#).

The Master of Business Administration degree program is accredited by [AACSB-International](#) (the Association to Advance Collegiate Schools of Business), the premier accrediting agency for business school programs. Less than one-third of U.S. business school programs and less than 5% of programs worldwide hold this accreditation. AACSB-International accreditation assures quality and promotes excellence and continuous improvement.

University Mission Statement

Winthrop University provides personalized and challenging undergraduate, graduate, and continuing professional education programs of national caliber within a context dedicated to public service to the State of South Carolina.

Assessment Plan Comments

MBA-Accounting students are assessed in the areas identified below:

1. Problem Solving

Students' technical and problem solving skills are assessed in ACCT 616, 617, 618, and 619, which are simulations of each of the four parts of the CPA exam (Financial Accounting and Reporting (FAR), Regulation (REG), Business Environment and Concepts (BEC), and Auditing and Attestation (AUD)). The assessment is performed using the Gleim CPA Review System.

2. Critical Thinking

Students' critical thinking skills are assessed at the beginning and end of the program in a pre-test (MGMT 680) and a post-test (MGMT 684). MGMT 680 (pre-test) is assessed in class with assignments and presentations

and in the Test Center. MGMT 684 (post-test) is assessed in the Test Center.

3. Ethics

Students' ethics skills are assessed at the beginning and end of the program in a pre-test at the Test Center and a post-test (MGMT 684).

Program Outcomes

Program Outcome 1

Students graduating from Winthrop's MBA-Accounting program will have received a national caliber quality academic experience delivered through effective teaching and a learning-centered environment.

- a) The CBA will deliver high quality academic programs.
- b) All classes will be taught by qualified faculty.
- c) The program develops the professional skills that are most significant in achieving career and service goals.

Alignment of outcome with the Winthrop Plan, if applicable

Alignment of outcome with the College's Strategic Plan, if applicable

Alignment of outcome with the [University Learning Competencies \(ULCs\)](#), if applicable

Summary Statement of Assessment-based Accomplishments and Improvements (based on prior year's

- a) The program is accredited by AACSB, which assures quality on numerous dimensions.

**Continuous Improvement
Action Plan)**

b) In 2018-2019, all courses were taught by faculty who were classified as qualified per AACSB and SACS standards.

c) The MBA-Accounting program is designed to help students achieve the requirements and knowledge to pass the CPA exam and obtain their CPA license. The CPA license is the accounting profession's highest standard of competence. Students are also encouraged to pursue other highly regarded credentials, such as the CMA, CIA, or CFE. This outcome will be measured and reported in the near future.

The first two program goals were achieved for the past year. We strive to maintain the AACSB accreditation and retain qualified faculty. With respect to the third goal, we are currently undergoing curriculum revisions to align our curriculum and course content with the developments in the profession.

**Activities
(based on prior year's
Continuous Improvement
Action Plan)**

Continuous Improvement Action Plan for next year	We are currently undergoing curriculum revisions to align our curriculum and course content with the developments in the profession.
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Program Outcome 2	MBA-Accounting graduates will find satisfactory employment, advance in their careers, or continue their education in a doctoral or professional school. Measures/objectives for assessment: a) Placement or advancement is measured with a survey after graduation. (Satisfaction will be measured on a four-point scale with 1=not satisfied at all and 4=completely satisfied.) b) Enrollment in a doctoral or professional school is measured with a survey after graduation.
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Alignment of outcome with the Winthrop Plan, if applicable

Alignment of outcome with the College's Strategic Plan, if applicable

Alignment of outcome with the [University Learning Competencies \(ULCs\)](#), if applicable

Summary Statement of Assessment-based Accomplishments and Improvements (based on prior year's Continuous Improvement Action Plan)

These goals were last measured in 2014-2015 with an alumni survey.

100% of respondents graduating with an MBA-Accounting degree were either employed full-time or in a graduate program.

100% of respondents graduating with an MBA-Accounting degree and employed were employed in their field.

The average satisfaction score for the program's preparation was 2.5, which is between somewhat satisfied and satisfied.

33% of employed respondents reported being promoted after graduating.

An informal survey submitted at the end of the 2018-2019 academic year showed that 12 out of the 13 students (92%) who graduated with an MBA-Accounting degree were employed in their field.

Activities (based on prior year's Continuous Improvement Action Plan)

**Continuous Improvement
Action Plan for next
year**

Distribute a formal survey to students at graduation regarding employment or continuing education plans.

Student Learning Outcomes

**Student Learning
Outcome 1**

Problem Solving

Demonstrate rational decision making using appropriate tools, strategies, and data in:

ACCT 616 Financial Accounting & Reporting (FAR),

ACCT 617 Regulation (REG),

ACCT 618 Business Environment & Concepts (BEC), and

ACCT 619 Auditing & Attestation (AUD).

**Alignment of outcome
with the Winthrop Plan, if
applicable**

**Alignment of outcome
with the College's
Strategic Plan, if
applicable**

**Alignment of outcome
with the [University
Learning Competencies
\(ULCs\)](#), if applicable**

**Summary Statement of
Assessment-based
Accomplishments and
Improvements
(based on prior year's**

All MBA-Accounting students are required to pass each of the four parts of the simulated CPA exam (or the actual CPA exam) to successfully complete the program and be awarded their MBA-Accounting degree.

**Continuous Improvement
Action Plan)**

These examinations are a rigorous assessment of the capability of our students as they leave our program. To pass, a student must earn either at least 70% on each simulation or 70% on the formal CPA examination administered by the American Institute of Certified Public Accountants. Students can take the simulated examinations at any time while in the program and in any order.

**Activities
(based on prior year's
Continuous Improvement
Action Plan)**

Assessment Method 1

Description:
Results for the simulated CPA exam will be obtained for all MBA-Accounting students expected to graduate in the academic year.

Target

All students (100%) planning to graduate in the 2018-2019 academic year will successfully complete each of the four simulated CPA exam parts or the actual CPA exam.

Assessment Results

Thirteen (13) students graduated with an MBA-Accounting degree during the 2018-2019 academic year. In fall 2018, out of 29 students enrolled in the program, 4 applied for graduation. In spring 2019, out of 27 students enrolled in the program, 9 applied for graduation. 100% of the thirteen students who applied for graduation successfully passed all four parts of the CPA simulation.

The summarized CPA simulation average exam results for the MBA-Accounting students who graduated during the 2018-2019 academic year are as follows:

ACCT 616 (FAR): 83%

Range: 73% to 96%

ACCT 617 (REG): 80% Range: 70% to 91%

ACCT 618 (BEC): 82% Range: 72% to 96%

ACCT 619 (AUD): 85% Range: 76% to 95%

The average results by student across the four simulations are as follows:

4/13 (31%) of students averaged between 75% and 80%

7/13 (54%) of students averaged between 80% and 90%

2/13 (15%) of students averaged above 90%.

Discussion of Assessment Results

The results indicate that students were well prepared for the CPA assessment examinations, with *average scores by simulation* ranging from 80% to 85%. These results were above the minimum required of 70%. The individual student results ranged from 70% (one result across all four simulations) to 96%. In addition, the *average scores by student* across all four simulations ranged from 75% to 90%. These results are similar to those obtained in prior years.

Continuous Improvement Action Plan for next year

The requirement to successfully complete the simulated version of the Uniform Certified Public Accounting examination continues to demonstrate the students' knowledge and ability to apply appropriate tools required for a successful career in business and accounting in particular. However, due to concerns about the testing environment of the Gleim CPA Review courses, we recommend that we develop and use a standard assessment instrument in each of four MBA-Accounting courses (Financial Accounting, Tax, Managerial Accounting, and Audit) to assess problem solving skills going forward. Alternatively, moving to a new CPA Review software was suggested, and we are investigating the cost of this software. New standard

assessment instruments will be proposed and discussed as we address the curriculum and course content.

Student Learning Outcome 2

Critical Thinking

Demonstrate the execution of strategies by applying solutions to unstructured problems. These skills are initially measured in MGMT 680 and then in MGMT 684 at graduation. Our goal is twofold: first, the average scores for accounting students tested in MGMT 684 during the year must be 80% or above. If this criterion is not met, then average student scores must increase 10 percentage points as measured by the difference between average entrance scores in MGMT 680 and average exit scores for accounting students in MGMT 684.

Alignment of outcome with the Winthrop Plan, if applicable

Alignment of outcome with the College's Strategic Plan, if applicable

Alignment of outcome with the [University Learning Competencies \(ULCs\)](#), if applicable

Summary Statement of Assessment-based Accomplishments and Improvements (based on prior year's Continuous Improvement Action Plan)

MBA-Accounting students will be administered tests in MGMT 680 and MGMT 684. Accomplishments will be based on exit test scores administered in MGMT 684. Improvement scores will be measured based upon changes in entrance test scores administered in MGMT 680 and exit test scores administered in MGMT 684.

Activities (based on prior year's

Continuous Improvement Action Plan)

Assessment Method 1

The assessment method will test both the outcome and improvement of MBA-Accounting students. Outcome scores will be measured based on average scores for these students in tests administered in MGMT 684. Improvement will be measured based on the change in average scores obtained on the initial entrance test in MGMT 680 and average scores obtained on the final exit test in MGMT 684.

Target

Performance expectations are twofold: either 1) the average scores for MBA-Accounting students' exit tests in MGMT 684 must be 80% or above, or 2) average student scores must increase 10 percentage points as measured by the difference between average entrance scores in MGMT 680 and average exit scores in MGMT 684.

Assessment Results

The pre-test Critical Thinking assessment in MGMT 680 was not administered in fall 2018 as the MGMT Department conducted a review of the assessment systems. MGMT 680 was not offered in spring 2019. Therefore, the Critical Thinking pretest was not administered in 2018-2019. Assessment in MGMT 680 will be conducted in 2019-2020.

The average post-test score for the students taking MGMT 684 was 90% in fall 2018 (11 students) and 96.67% in spring 2019 (3 students). These results meet performance expectations used to assess critical thinking skills of MBA-Accounting students (i.e., expectations are either a post-test average score of 80% or above for MGMT 684 students or an increase in average scores from pre- to post- test results of 10%).

Discussion of Assessment Results

Since students' performance for Critical Thinking were above 80% as reported above, the results exceeded the minimum expected performance. Moreover, the current

year results are slightly above those obtained in the spring semester of the prior year (91.67%).

Continuous Improvement Action Plan for next year

As we discuss and implement curriculum changes in the MBA-Accounting program, we recommend a review of both program outcomes and student learning outcomes.

Student Learning Outcome 3

Ethics

Demonstrate the use of ethical framework in recognizing and explaining consequences of business decisions. This outcome will be measured with a pre-test in the Test Center and a post-test in MGMT 684.

Alignment of outcome with the Winthrop Plan, if applicable

Alignment of outcome with the College's Strategic Plan, if applicable

Alignment of outcome with the [University Learning Competencies \(ULCs\)](#), if applicable

Summary Statement of Assessment-based Accomplishments and Improvements (based on prior year's Continuous Improvement Action Plan)

MBA-Accounting students will be administered a pre-test in the Test Center and a post-test in MGMT 684. Accomplishments will be based on exit test scores administered in MGMT 684. Improvement will be measured based on changes in average entrance test scores administered in the Test Center and average exit test scores administered in MGMT 684.

Activities (based on prior year's Continuous Improvement Action Plan)

Assessment Method 1

The assessment method will test both the outcome and improvement of MBA-Accounting students. Outcome scores will be measured based on average student scores in tests administered in MGMT 684. Improvement will be measured based on changes in average scores on the initial entrance test taken in the Test Center and average exit test scores in MGMT 684.

Target

Performance expectations are twofold: either 1) the MBA-Accounting students' average scores on exit tests in MGMT 684 must be 80% or above, or 2) students' scores must increase 10 percentage points measured as the difference between average entrance scores on tests administered in the Test Center and average exit scores on tests administered in MGMT 684.

Assessment Results

The pre-test Ethics assessment was administered in the Test Center. The average pre-test results were 56.25% for the fall 2018 semester (8 students) and 50% for the spring 2019 semester (2 students).

The average post-test score for MBA-Accounting students in MGMT 684 was 72.73% for fall 2018 for 11 students (i.e., a 16.48% increase compared to the pre-test results) and 80% for spring 2019 (3 students). These results met performance expectations used to assess the ethical skills of MBA-Accounting students (i.e., expectations are either a post-test average score of 80% or above or an increase of 10% in average scores from pre- to post- test results).

Discussion of Assessment Results

Since average student performance on Ethics assessment tests increased over 10% from the pre-test to the post-test in fall 2018 and were above 80% in spring 2019, the results met our expectations. We recommend a review of the Ethics test administered in MGMT 684, particularly question 3 on the test, which had the lowest correct response rate in both fall 2018 and spring 2019.

**Continuous Improvement
Action Plan for next
year**

We recommend a review of the Ethics test administered in MGMT 684, particularly question 3 on the test, which had the lowest correct response rate in both fall 2018 and spring 2019. In addition, as we discuss and implement curriculum changes in the MBA-Accounting program, a review of both program outcomes and student learning outcomes is strongly recommended.

Documentation supporting every data claim is to be submitted with the Continuous Improvement Report. Supporting documentation should include all planning documents and materials that demonstrate progress toward achieving stated outcomes. These may include, for example, rubrics, rubric results, samples of student work, minutes of decision-making meetings, surveys, survey results, scores on subject area tests, licensure results, curricular revisions, or other appropriate information.

**Supporting
Documentation**

File
Accounting Cluster Meeting Minutes 2018-2019.pdf
Critical Thinking MGMT 684 001 18F - MBA ACCT.pdf
Critical Thinking MGMT 684 001 19S - MBA ACCT.pdf
Critical Thinking Rubric 9.6.11.pdf
Ethics Center 18F - MBA ACCT.pdf
Ethics Center 19S - MBA ACCT.pdf
Ethics MGMT 684 001 18F - MBA ACCT.pdf
Ethics MGMT 684 001 19S - MBA ACCT.pdf
MBA ACCT Course Mapping.pdf
MBA ACCT Ethics Assessment Test 11.17.16.pdf

[Problem Solving ACCT 616-619 F18-S19-MBAACCT.pdf](#)

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