

**Integrated Program Matrix for Graduate Accounting Program (MS) – Calendar Year 2008 (Revised April 2009)**

The Accounting MS program learning outcomes (LOs) are assessed at two levels: (1) The support ACG 6025 and 6075 courses provide for the general assessment of the LCOB MBA Program and (2) the support ACG and TAX master level courses provide to the assessment of the ACG MS Program.

- Over the 5-years covered by the 2003/04 – 2007/08 period the ACG faculty analyzed the coverage, content, and results of the CPA exams and continuously revised and improved the LOs and their assessment in master level ACG and TAX courses. As a result of our assessment activities, we took several procedural steps, including the revision of the required and selective course lists and ACG MS degree program LOs.
- During the 2003-08 period we also made several changes to the ACG MS curriculum content, course prerequisites, and course contents to implement the learning outcome assessment (LOA) results in individual required major courses. These LOAs indicated that we re-sequence prerequisites and change course content. The notes below describe specific examples of such actions taken.
- In addition, we developed a course entitled Global Financial Reporting (IFRS) and Auditing and added the course to required courses list.

Florida Gulf Coast University Vision & Goal Statements	College of Business Mission & Core Competencies	Accounting & Tax Program Mission & Learning Objectives	Program Courses Addressing Specific Goals	Types of In-Class Assessments Used	Continuous Improvement Activities
<b>Vision:</b> Florida Gulf Coast University is dedicated to providing a learning-centered environment that offers the highest quality educational opportunities for the development of the knowledge, insights, competencies, and skill necessary for success in life and work. To maintain this learning-centered environment, the university as a whole and its units and individuals will actively practice continuous planning and assessment leading to improvement and renewal.	<b>Mission:</b> The College is dedicated to providing technologically progressive educational programs and services designed to enhance the skills and competencies of university students and working professionals in the five-county region in SW Florida. We achieve this through a variety of flexible partnerships, programs and scholarship within a 'second circle' model that bridges the university and the domestic and international community in a technologically advanced and rapidly changing global economy.	<b>Mission:</b> We will develop professional accountants possessing technological skills to become productive members of decision making teams, with the ability to meet the needs of stakeholders in a high-tech, global environment. We achieve this by emphasizing the development of accounting skills within a <i>business</i> context and through the integration of technology skills throughout the accounting curriculum.			
<b>Goal 1:</b> Demonstrate excellence in critical thinking, problem-solving, analysis and strategic planning.	<b>Critical and Analytical Thinking:</b> Be able to link data, knowledge and insight to make quality strategic decisions on a timely basis.	<b>LO1:</b> Students will acquire current and in-depth knowledge of professional accounting standard and theories and their application within the context of business processes.  <b>LO2:</b> Students will be able to present reliable and relevant information to users in a style and manner that facilitates understanding and that focuses attention on critical issues and key facts.	ACG 5655 ACG 6205  ACG 6135 ACG 6255 ACG 6405  TAX 6015 TAX 6045 TAX 6205 TAX 6405 TAX 6525	Assurance Services, Team Projects Classroom Discussions and Cases Homework review, Financial analysis, projects and exams. Classroom Exercises, Exams, Discussions & Cases Assigned Presentations Papers Exercises & Exams Systems Analysis & Design, Data Base Development Cases, exams, projects, papers (all five tax courses)	<b>NOTE #1</b>
<b>Goal 2:</b> Demonstrate effective use of a variety of communication skills and modalities.	<b>Communications Skills:</b> In their leadership position, be able to give and exchange information within meaningful context and with appropriate delivery and interpersonal skills.	<b>LO3:</b> Students will improve their writing, speaking and listening skills so that they can effectively communicate and interact with clients, coworkers, government agencies and other business information users.	ACG 5655 ACG 6205  ACG 6135 ACG 6255  ACG 6405  BUL 5831 TAX 6015 TAX 6045 TAX 6205 TAX 6405 TAX 6525	Class Discussions, Exams Financial Analysis Presentations Paper Presentations Papers, Exams, Cases Exercises, Data Base Presentation to Client and Classmates Court Cases and Exams Writing Assignments, Research Projects & Presentations (all five tax courses)	<b>NOTE #2</b> <b>NOTE #3</b>

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<b>Goal 3:</b> Exhibit professional and technical expertise consistent with discipline and/or content area specific accrediting or licensing bodies.	<b>System Orientation:</b> Understand the inter-related nature of the various functional areas of organizations and the information needs and flows of the organizations. They will also be able to lead and to adapt to changes in the internal and external environments.	<b>LO4:</b> Students will develop life-long learning skills through the application of analytical tools to define, develop and use information.	ACG 5655 ACG 6135 ACG 6205 ACG 6405 TAX 6015 TAX 6045 TAX 6205 TAX 6405 TAX 6525	Team Project Papers Presentations Assignments, exams Learn to use Case Tools for class project (on their own) Cases & Exams (for all five tax courses)	<b>NOTE #4</b>
<b>Goal 4:</b> Be prepared for leadership roles in professional and occupational areas and in communities in which they live and work.	<b>Teamwork and Interpersonal skills:</b> Be able to work with others in diverse and cross-functional environments, and to lead as the need arises.	<b>LO5:</b> Students will explore the evolution of accounting, auditing and tax rules and understand how economic conditions, historical events and social pressures influence differing sets of rules in diverse environments.  <b>LO6:</b> Students will learn to be effective members of cross-disciplinary and culturally diverse business teams.	ACG 5655  ACG 6205 ACG 6135  ACG 6405  BUL 5831 TAX 6015 TAX 6045 TAX 6205 TAX 6405 TAX 6525	Class Discussions, Assurance Services, Financial Analysis Project Exams, Exercises, Team papers Develop and Accounting System to Support a Business Process Court Cases Writing Assignments research projects & presentations (all five tax courses)	<b>NOTE #5</b>
<b>Goal 5:</b> Demonstrate capacity for continued learning, growth, and scholarly activity in their respective disciplines and filed of study	<b>Technological Proficiency:</b> Be able to use technology to facilitate life-long learning, to enhance leadership development, and to add value to stakeholders, customers and employers.	<b>LO7:</b> Students will be acquainted with the latest and most effective use of technology, both for professional practice and as a life-long learning tool.	ACG 5655 ACG 6135 ACG 6205 ACG 6255 ACG 6405 TAX 6015 TAX 6045 TAX 6205 TAX 6405 TAX 6525	Homework review and financial Analysis Projects, Web Treasure Hunt, Case Spreadsheets, Papers, Cases, Homework and Projects (all ten courses)	<b>NOTE:</b> All our MS students excel in the effective and efficient use technology as demonstrated by their use of hardware and software in presentations, speeches, and preparation of assignments.
	<b>Ethical Framework:</b> In their leadership role, understand that organizations operate within a global environment with a responsibility to their stakeholders to consider the organizations' impact on legal, ethical, social and environmental issues.	<b>LO8:</b> Students will enhance their professional integrity and be aware of their ethical and social responsibilities as accounting professionals.	ACG 5655 ACG 6205 ACG 6135 ACG 6625 ACG 6405 TAX 6015 TAX 6045 TAX 6205 TAX 6405 TAX 6525	Homework review and classrooms discussions, Cases, Exams, Readings, Homework-Ethics of Information (all ten courses)	<b>NOTE #6</b>
<b>Goal 6 – A Culturally Diverse Perspective:</b> Know and understand the diversity of the local and global communities, including cultural, social, political and economic differences. Analyze, evaluate, and assess the impact of differences in ethnicity, gender, socioeconomic status, native language, sexual-orientation and intellectual/disciplinary approaches. Participation in collaborative projects that require productive interaction with culturally-diverse people, ideas and values.	<b>Appreciation of the Diverse Environment of Business:</b> Graduates will have a broad perspective of the diverse environment of business and of the issues and challenges encountered by profit and not-for-profit entities, entrepreneurial enterprises and business functioning in a global economic environment.	<b>LO9:</b> Students will explore the evolution of accounting, auditing and tax rules and procedures and understand how economic conditions, historical events and social pressures influence differing sets of rules in diverse environments.	ACG 5655  ACG 6135  ACG 6405  BUL 5831	Papers, projects, and assignments. Papers, projects, and assignments. Papers, projects, and assignments. Reviews, papers, projects, and assignments.	

**NOTE #1:** So far, students in ACG 6205 and 6135 and TAX 6045, 6405, and 6525 have been assessed through a number of professional application problems, cases, and research papers. These assessment methods help students understand the need to apply accounting theories and practice to factual situations taken from accounting practice. These instruments were valuable tools in teaching students to use professional judgment and in measuring their understanding of accounting theories and practice. We expect all of our students to be able to use professional judgment when applying accounting theories and practices present the information to users so they can focus on the key issues relevant to them. Individual learning outcome assessment reports are available upon request. Assessment results were used to incorporate enhancements in student learning in the courses assessed. [For example – in ACG 6025 six problems were used to assess students’ ability to use professional judgment when applying theories and standards to situations taken from accounting practice. These problems represented a series of ever increasing complex working paper problems that address inter-company transactions. Over the course of the semester the students’ skill levels increased. By the end of the semester all students either met or exceeded an acceptable level of competence. The problems were a useful tool in helping students to learn to apply accounting theories and practice to real world examples as they analyzed and prepared financial information useful in decision making. We will continue to use a set of similar problems in the future to measure increasing student progress during the semester. While the students’ level of performance is as expected and no further improvements are needed at this time, the problems used are continuously updated to ensure that students are exposed to the current and controversial topics in accounting. To this end, the instructor will not hesitate to use non-textual cases and other materials.]

**NOTE #2:** So far, student communication and presentation skills (writing and oral communication and listening) were evaluated in ACG 5655, 6135, and 6255. Assessments were based on presentation organization, development of ideas, use of visuals, nonverbal behavior, verbal expression, persuasion, question and answer session, and general effectiveness. A three-part scale was used to measure student presentation skills as mastery, proficiency, or development required. Because at least 75 percent of the students demonstrated proficiency or mastery presentation skills, no further improvement measures are needed. The program will continue assessment monitoring in this area on an on-going basis and is prepared to initiate plans for enhancement if overall student performance falls below the required proficiency rating. In fact, several presentations were made by students in ACG 6135 and 6205 and TAX 6045 to FICPA conferences and one paper has been published in a refereed journal. [For example – ACG 5655 and BUL 5831 set a minimum standard of 75 percent of the students could demonstrate presentation skills at the proficiency or mastery level. Fifty-one students were evaluated with the test instrument. Since we have about fifty-five students in the program, more than 90 percent were evaluated. The overall assessment was that 19 students demonstrated mastery; 29 students demonstrated proficiency; and three needed further development. The professor teaching these courses met individually with the students needing further development and discussed a plan of action that would assist them with the development of these skills.]

**NOTE #3:** In ACG 6135 teams of Accounting Theory course students are required to prepare a manuscript on an accounting theory topic chosen from a list of controversial topics provided. The papers are evaluated for grammar, clarity, cohesion, internal consistency, and strength of defense of a chosen theoretical and practice point of view concerning the topic. A total of 58 students were assessed, as follows: Below expectations-3; met expectations – 32; and exceeded expectations – 23. The theory papers were a useful tool in helping students to develop this skill. We will continue to use the papers to measure student progress in this skill. While the students’ level of performance is as expected and no further improvements are needed, the team that performed below expectations (three students) will repeat the course. The list of topics used for the paper will be continuously updated to ensure that students are exposed to the current and controversial topics in accounting.

**NOTE #4:** In ACG 6135 Accounting Theory course students are required to prepare a manuscript on an accounting theory topic from a list of controversial topics provided. The paper must address the current accounting principles that are required by the FASB concerning the topic and describe why these set of principles are chosen by the FASB when competing economic and financial theories are rejected. Finally, students have to take either a pro-FASB position or argue that a competing theory would provide information that would better serve the financial decision making needs of the users. The purpose is to develop the life-long learning skills of majors by learning how to find relevant archival information through library research, to analyze and summarize masses of data to defend a theoretical point of view, and communicate findings in writing. A minimum 25-page paper is used to assess students’ ability to use do library research, analyze information, and summarize findings that defend a theoretical point of view concerning a financial accounting and reporting topic. A total of 58 students were assessed, as follows: Below expectations – 3; met expectations – 32; and exceed expectations – 23. Graduate accounting majors need to be able to research professional accounting and general business archival literature and libraries to develop their life-long learning skills and their abilities to analyze masses of data and synthesize professional positions that effectively communicate their findings and beliefs. The papers are a useful tool in helping students to develop these skills and abilities. We will continue to use a list of similar controversial topics to measure student progress in these skills and abilities. While the students’ level of performance is as expected and no further improvements are needed at this time, the list of topics used for the paper will be continuously updated to ensure that students are exposed to the current and controversial topics in accounting.

**NOTE #5:** In ACG 6135 teams of students are required to prepare a manuscript on an accounting theory topic chosen from a list of controversial topics provided. The teams are constructed to include students with different gender, ethnicity, and work background (all our graduate accounting major are working adults). The purpose is to create situations where culturally diverse students have to cooperate to successfully accomplish a difficult task in a short period of time. Students use a self- and team-evaluation form to document their experiences during the course. A minimum 25-page paper is used to assess students’ ability to cooperate with others in their culturally divers teams. During the two summer courses, a total of 58 students were assessed, as follows:

Assessment Instrument	Below expectations (C grade or lower)	Meet expectations (a grade of B)	Exceed expectations (a grade of A)
Theory paper	3	32	23
Self- and Team-Evaluation form	0	25	33

Graduate accounting majors need to be able to function in culturally diverse teams to accomplish a desired outcome in a short period of time. The teams formed to prepare the theory papers were a useful tool in helping students to develop these skills and abilities. We will continue to form culturally diverse teams and use a list of similar controversial topics to measure student progress in these skills and abilities. While the students’ level of performance is as expected and no further improvements are needed at this time, the team that performed below expectations (three students) will repeat the course. However, this team, along with others, successfully used the evaluation form to describe their difficulties, enhancing their ability to function in culturally diverse teams. Finally, the list of topics used for the paper will be continuously updated to ensure that students are exposed to the current and controversial topics in accounting.

**NOTE #6:** This LO is assessed in TAX and ACG courses. Example – In TAX 6525, exam, class discussion or oral presentations of the subject matter are analyzed in order to determine if the students’ comprehend the subject matter and apply it in an ethical manner. Two students performed in an unsatisfactory manner. More emphasis will be placed on ethical implementation of the reference materials in the text in order to improve analysis of code sections and their ethical implementation.