

Masters of Public  
Accountancy (MPA)  
Self-Study 2017-2018  
II. Assessment

The Department needs to be able to gauge student achievement based on MPA programming alone if the assessment data are to be useful for MPA program evaluation. In addition, the exam needs to evaluate student learning across the MPA curriculum rather than testing knowledge on a defined set of specific topics. In other words, we need to find out whether a student can apply knowledge and skills from across the MPA curriculum to new, relevant accounting situations.

Therefore, beginning in fall 2017, the MPA exam will be directly linked with program learning goals and outcomes. The exam is moving away from the use of multiple choice questions and will instead use cases requiring analysis, research and technical writing by students. A systematic means of gauging student achievement with the cases is being developed during fall 2017; this new MPA exam will be administered for the first time during final exam week for fall 2017. Students will be advised of the new exam content and exam-style at meetings this fall.

#### **Anticipated Additional Changes – Writing Across the Curriculum**

Critical thinking, communication skills, and technical skills will be advanced in writing projects that are assessed using the UWW Graduate School professional writing rubric. In spring 2017, some program courses began incorporating the use of the rubric for the purpose of measuring achievement of these attributes. The use will expand to additional courses as course curricula and assessment gradually move away from exam-based evaluation of student work.

5. List any special recognitions or awards that the program earned during the review period.

#### **Answer**

MPA students have earned scholarships from the Wisconsin Institute of Certified Public Accountants (WICPA) each year during the review period. The scholarships are targeted at students in graduate programs who are working toward CPA exam licensure. MPA students have also earned scholarships from the American Institute of Certified Public Accountants (AICPA) in each of the last 3 years. Details about the amounts of the scholarships are shown in the attached Table 1.3. All of these scholarships are awarded based on a competitive selection process.

There are supporting documents attached to this answer. Click [here](#) to view the request electronically and download the documents.

6. Is accreditation available for this program? If the program is accredited, provide a brief overview of the importance/advantages of holding accreditation, and explain the current accreditation status of the program. If accreditation is available, but the program is not accredited, explain why.

#### **Answer**

Separate accreditation is not available for the MPA program, itself. The Department of Accounting is engaged in the process of earning Accounting Accreditation from AACSB.

## **II. Assessment**

### **A. Curriculum**

1. Overview the current curriculum, including options available within the program (e.g., different emphases). Include in this overview a discussion of the capstone experience options (e.g., comprehensive exam, thesis, etc.) that the program offers.

#### **Answer**

The MPA Program requires students to complete 30 credits of coursework and take the comprehensive MPA Exam in their last semester.

### **Coursework**

To become eligible for MPA courses, students must have completed two types of foundation courses: specific courses in core business areas, referred to as *Common Body of Knowledge (CBK)* courses, and accounting-specific courses, called *Accounting Core Requirements*. Students with undergraduate degrees in accounting will have taken all of these courses as part of their Bachelor's degrees. Students with other undergraduate business degrees in other fields will normally be required to complete the Accounting Core Requirements (only) before taking MPA classes.

In-coming students who lack any of these pre-requisites may complete these courses at UWW at either the undergraduate or graduate level (or a combination of the two).

- *Common Body of Knowledge* ACCOUNT 701 (Accounting Foundations), 2 units ECON 703 (Statistics Foundations), 2 units ECON 704 (Economics Foundations), 2 units FNBSLW 718 (Financial Management), 2 units FNBSLW 721 (The Legal Environment of Business), 2 units MANGEMNT 719 (Operations Management), 2 units MARKETNG 716 (Marketing), 2 units
- *Accounting Core Requirements* ACCOUNT 249 Introduction to Managerial Accounting, 3 units ACCOUNT 261 (Intermediate Accounting I), 3 units ACCOUNT 343 (Intermediate Accounting II), 3 units ACCOUNT 451 (Tax I), 3 units ACCOUNT 454 (Accounting Information Systems), 3 units ACCOUNT 456 (Cost Management II), 3 units ACCOUNT 461 (Advanced Financial Accounting), 3 units ACCOUNT 465 (Auditing), 3 units

The MPA Program is comprised of 30 credits of course work, including 24 credits of *Advanced Topic Requirements* and 6 credits of *Approved Electives*.

- *Advanced Topic Requirements* ACCOUNT 751 (Governmental & Not-for-Profit Accounting), 3 units ACCOUNT 756 (Corporate & Special Entities Taxation), 3 units ACCOUNT 757 (Issues in Financial Accounting), 3 units ACCOUNT 767 (Forensic Accounting & Professional Ethics), 3 units ACCOUNT 781 (Advanced Accounting Theory), 3 units ACCOUNT 783 (International Accounting), 3 units FNBSLW 542 (Advanced Business & Commercial Law), 3 units ACCOUNT 748 (Financial Statement Analysis) or ACCOUNT 787 (Sustainability & Environmental Reporting), 3 units
- *Approved Electives* (graduate accounting courses and select MBA courses)

### **Capstone Experience: MPA Exam**

The comprehensive MPA Exam covers all topics covered by the Advanced Topics Requirements listed above. The exam includes two elements: sets of multiple choice questions on the areas of accounting that are addressed in the required courses of the MPA, and an essay question. Students must answer multiple choice questions related to 4 of the 6 areas of accounting; students choose one of the 6 areas in which to answer the essay question. The exam is a pass/fail, with 70% being a minimum passing score for each section. All sections must be passed at the same sitting in order to pass the exam and graduate at the end of the semester.

MPA candidates who receive a score between 50% and 70% on any section are offered the chance to retake the section(s) they fail in order to raise the section score to the minimum passing score. Students who receive a score less than 50% on any section must retake the entire exam the following semester. Students may take the MPA Exam a maximum of two times.

During the review period, the content of the MPA Exam underwent a comprehensive review approximately every other fall semester, with selective revisions occurring during interim semesters (e.g., questions were reviewed by new instructors teaching MPA courses). However, the nature of the exam questions being comprised primarily of multiple choice questions was relatively static even though course assessments evolved during the review period to move away from multiple choice questions towards written assessments requiring critical thinking, and often also requiring students to conduct technical research and/or data analysis. Consequently, in

2016, the MPA Committee found little linkage between the MPA Exam and the program's new learning objectives. Therefore, the MPA Exam is undergoing the changes discussed previously to ensure it provides substantive evidence of student learning and achievement.

2. If the program offers dual-listed (undergraduate/graduate) courses, explain how course content, intensity, and self-direction differ for graduate and undergraduate students. Include a discussion of the role dual-listed courses play in your curriculum.

*(Attach a list of all dual-listed courses delineating graduate expectations as Appendix C. Graduate expectations would include a discussion of: **Content:** What content areas of the course will graduate students explore with greater depth, and/or what additional content areas will graduate students examine? **Intensity:** What are the unique course requirements for graduate students - in terms of additional readings or assignments, different role expectations, and/or different evaluation methods and/or standards - that reflect greater intellectual intensity and rigor? **Self-Direction:** What outside-of-class activities are required for graduate students, including research, and how do they reflect a greater degree of self-directed learning?)*

**Answer**

Dual-listed courses play a minimal role in the MPA program curriculum. The MPA Program is comprised of 30 credits of coursework, including 24 credits (eight courses) of *Advanced Topic Requirements*. Only one of these eight courses is a dual-listed course and this course is provided by a different department in CoBE (FNSBSLW 342/542 Advanced Business & Commercial Law).

In addition, to become eligible for MPA courses, students must have completed accounting-specific foundation courses called *Accounting Core Requirements*. Two of these courses are dual-listed courses (ACCOUNT 451/651 Tax I and ACCOUNT 456/656 Cost Management II). Because students with undergraduate degrees in accounting will have taken these courses as part of their Bachelor's degrees, the graduate version of each course is only be taken by those students with undergraduate degrees in other fields. Accordingly, there were only about 3 to 4 students enrolled in the graduate version of each course each year during the review period.

Uploaded Document C explains how course content, intensity, and self-direction differ for graduate and undergraduate students in FNSBSLW 342/542 and ACCOUNT 451/651. However, it was only very recently discovered that, during the 2016-2017 academic year, ACCOUNT 456/656 did not comply with this requirement (and compliance with this requirement could not be ascertained for the remaining years during the review period because the faculty member that previously taught the course retired). Further, being prerequisite courses, credits earned in both ACCOUNT 651 and ACCOUNT 656 should not be applied towards the 30 credits of coursework. Therefore, starting in spring 2018, neither ACCOUNT 651 nor ACCOUNT 656 will be offered at the graduate level (note that this issue was discovered after the fall 2017 schedule released; there are 3 graduate students currently enrolled in ACCOUNT 656). Second, the program change that was discussed previously will include language to specifically prohibit credits earned in ACCOUNT 651 and ACCOUNT 656 from being applied towards the 30 credits of coursework.

There are supporting documents attached to this answer. Click [here](#) to view the request electronically and download the documents.

3. If changes were made to the curriculum during the review period, (e.g., curricular revisions, adding new courses, deleting courses, changing prerequisites), explain the basis for the changes and the assessment data that were used in making the programmatic changes.

**Answer**

The attached Table 2.1 summarizes all of the curricular changes that were made during the review period and provides explanations for the changes (which includes discussing the assessment data that were used to make the changes, where applicable).

There are supporting documents attached to this answer. Click [here](#) to view the request electronically and download the documents.

4. Discuss any additional opportunities that the program offers for students not discussed above. Examples may include student organizations, mentoring programs, opportunities to conduct research with faculty, scholarships, practicums, international field placement, etc. Include data showing participation rates among these activities. Discuss the extent to which students make use of these opportunities and ways student involvement in these activities has impacted the University, community, and/or region.

#### Answer

**Student Organizations.** The Accounting Department sponsors three student organizations: Beta Alpha Psi, National Association of Black Accountants, and Institute of Management Accountants. While these organizations attract, and are active for, many undergraduate accounting majors, MPA students seldom continue their participation once they begin their MPA degree programs.

**Professional Organizations.** MPA students often obtain student memberships in the American Institute of Certified Public Accountants (AICPA) and Wisconsin Institute of Certified Public Accountants (WICPA). These organizations provide opportunities for their development as young professionals. Further, the WICPA provides scholarship opportunities for students pursuing accounting education that will make them "CPA Exam eligible" upon graduation. UW-Whitewater students are consistent and frequent recipients of these competitive scholarships.

**Graduate Assistantships.** MPA students are frequently selected for the graduate assistantships granted to the College of Business & Economics by the Graduate Studies office. Approximately 6-8 MPA students per year are chosen for these assistantships. Students work on a variety of faculty research projects at all phases of development.

**Internships.** ACCOUNT 793 Practicum in Professional Accounting is available for graduate students who complete an internship; this is an elective course which may be taken for 1-3 credits. This course is infrequently used because many MPA students take CPA exam sections in addition to their coursework, leaving little time for internship work. In addition, many MPA students complete an internship as part of their undergraduate program, and have secured permanent employment prior to the start of their MPA studies.

**Practicums.** In Spring 2017, the program introduced a new special course; ACCOUNT 794 Practicum in Taxation and Professional Development was made available to MPA students as a 3-credit elective. This course provided students with the opportunity to develop knowledge and skills in taxation and professional development where students gain valuable practical experience in a professional environment. The course included training, preparation and reviewing for the Volunteer Income Tax Assistance (VITA) program as well as classroom sessions on the theories of expertise development. This course integrated community service and academic learning in a practical setting, an understanding of best practices for: reviewing tax returns, providing feedback and evaluations, managing the professional work environment, and leadership in accounting. The course was attractive to students, with enrollment of approximately 30 students. The VITA tie-in was especially interesting to students, and several in-coming MPA students inquired about the availability of the course for spring 2018. Therefore, this element will again be available to students through a special course offering; the new iteration of this special course will pair tax research and the VITA program.

5. If the program offers online courses or academic programs, describe how these are assessed for effective delivery, continuous improvement, and student learning.

#### Answer

The MPA program did not offer any online courses during the review period.

#### B. Assessment of Student Learning

1. Compile a list of student learning outcomes, specifying (with action verbs) what students will know and be able to do upon completion of the program. Attach this list as Appendix D. Include in Appendix D a matrix or chart that "maps" the program's curriculum/curricula to students' learning outcomes, showing the extent to which each learning outcome is met in which course(s) (you might use a check-mark system or terms such as "introduced", "developed" and "assessed"). From the list of learning outcomes, identify which ones received specific attention during the review period. If appropriate, include in Appendix D charts or matrices showing courses not in the program that were used by the program in the achievement of one or more of the students' learning objectives (e.g., College core requirements, etc.).

**Answer**

Refer to Uploaded Document D. This document first summarizes the extent to which each learning goal is met in each accounting course, and then maps the learning objectives for each course to the specific learning goals being addressed.

There are supporting documents attached to this answer. Click [here](#) to view the request electronically and download the documents.

2. Describe the program's Assessment Plan for measuring students' progress in attaining the learning outcomes.

**Answer**

Refer to Uploaded Document D (which is attached with question 1). The program's Assessment Plan for measuring students' progress in attaining the learning goals included gathering course-embedded assessment results for each learning goal, supplemented by comprehensive MPA exam results. As can be seen in Uploaded Document D, the assessment plan for the 2016-2017 academic year gathered the course-embedded assessment results for learning goal 1 via a project completed in ACCOUNT 751 (Governmental and Not-for-Profit Accounting), learning goal 2 via case studies completed in ACCOUNT 781 (Accounting Theory and Applied Research), and learning goal 3 via a series of memos completed in ACCOUNT 767 (Forensic Accounting and Professional Ethics).

3. Discuss the role that student research and scholarly activity plays in the process of achieving the student learning outcomes of your program. This might include a discussion of such issues as how the program defines "research" and "scholarship," and a discussion of how research does or does not play a role in capstone activities (e.g., comprehensive exams, thesis, integrative or applied projects, etc.) required by the program.

**Answer**

Nearly all program graduates engage in full-time employment once they leave UWW; the MPA program is not a stepping-stone to a doctoral program in accounting. Therefore, the MPA program defines 'research' as the ability to analyze accounting issues and use appropriate sources of professional accounting guidance (e.g. the Financial Accounting Standards Board Codification) to solve them. This is 'research' as it is done in the accounting profession, not 'research' done for scholarly purposes.

During the review period, research was incorporated in several MPA classes, the program adopted a learning outcome related to research, and this learning outcome is evaluated as part of the program assessment process. However, research was not incorporated in the MPA exam. Discussions regarding changes to the MPA exam began in 2016-2017; the new exam, being implemented in fall 2017, will test a student's ability to conduct professional research as part of case analyses.

4. Summarize internal and external data gathered through indirect methods of assessment, that were collected during the review period and were used to determine the extent to which students achieved the desired student learning outcomes. Information may be available in aggregated from online surveys completed by all graduate

students who complete their degree programs (inquire at the School of Graduate Studies) as well as complete department-specific assessment information from other sources, e.g., pre- and post-test results, scores on standardized tests or content area tests in a capstone course, assessment information from internship supervisors, cooperating teachers, Advisory Board feedback, etc., especially as they address the stated learning outcomes for the program. If the program offered online courses, include a discussion of the ways in which students' learning was assessed in the online delivery system.

#### Answer

The following data were gathered during the review period and provided information about student achievement of learning outcomes:

**Course-embedded assessment results.** As described in Uploaded Document D (which is attached with question 1), the program's Assessment Plan for measuring students' progress in attaining the learning outcomes included gathering course-embedded assessment results. The assessment results for the 2016-2017 academic year for each learning objective are summarized in the attached Table 2.2.

**Comprehensive MPA exam results.** As described in Uploaded Document D, students' progress in attaining the learning goal #1 is also assessed directly via the comprehensive MPA exam. The comprehensive MPA exam results for Spring 2017 are summarized in the attached Table 2.3.

**CPA exam results.** CPA exam results provide an indirect measure of a student's overall knowledge in accounting. The results are reviewed by the MPA Committee, the Department and the Department Advisory Board. While students gain knowledge in the MPA that may enhance CPA exam success, students actually gain all the necessary accounting knowledge needed to pass the exam during their undergraduate accounting program; therefore, CPA exam results are only an indirect measure of program effectiveness.

There are supporting documents attached to this answer. Click [here](#) to view the request electronically and download the documents.

5. Describe the process by which the program faculty consider assessment data in making changes to the curriculum, student learning outcomes, and other aspects of the program. These changes might include changes to course scheduling, departmental or advisory procedures, instructional methods, curriculum delivery methods, assessment data collection procedures, etc.

#### Answer

The MPA Committee reviews reports prepared by instructors of the course-embedded assessments for each learning goal. Results are discussed, changes are recommended based on this review. See Table 2.2 (which is attached with question 4) for the recommendations made by the MPA Committee when reviewing the Spring 2017 assessment data.

6. Discuss how the assessment information has been shared with important constituencies, including students, graduate faculty, advisory boards, etc. In particular, indicate systematic efforts, e.g., regularly-scheduled orientation meetings, departmental newsletters, etc.

#### Answer

In addition to being reviewed by the MPA Committee, students receive information regarding the course-embedded assessment results when their performance on the item is discussed in class.

The Comprehensive MPA Exam results are presented to the Accounting Department at a regularly scheduled department meeting and the statistics regarding pass/retake/fail rates are presented to the Accounting Advisory Board. Course-level results from the MPA Exam are also sent to each instructor teaching those specific courses and instructors are asked for input regarding the assessment data. Changes are then made to the questions

based on their input.

CPA Exam results are presented to the Accounting Department at a regularly scheduled department meeting and to the Accounting Advisory Board. CPA Exam results are also sent to the CoBE Dean and School of Graduate Studies Dean.

### III. Student Recruitment, Enrollment, Retention, and Graduation

A. Trend Data: Respond to the following trend data for the program:

1. Number of students enrolled each fall for each of the past five years. \*Data available at: <http://www.uww.edu/registrar/reports-and-statistics>

#### Answer

Refer to attached Table 3.1.

There are supporting documents attached to this answer. Click [here](#) to view the request electronically and download the documents.

2. Number of degrees granted each year for the past five years. \*Data available at: <http://www.uww.edu/registrar/statistics.php>

\*Explain reasons for fluctuations in any or the above. Also discuss whether these data reflect vitality and sustainability in your program.

#### Answer

Refer to attached Table 3.2.

The MPA program provides students with an avenue to become eligible for licensure as a Certified Public Accountant (CPA). Specifically, individuals cannot be a licensed CPA until they complete 150 credits and at least a baccalaureate degree.

It is not necessary for students to complete a Master's degree to become eligible for licensure as a CPA; students can complete all 150 credits at the undergraduate level (most often by completing a BBA degree with a double major in accounting and another business field, but some complete a BBA degree in accounting with a minor in a non-business field). The percentage of undergraduate students enrolling in the MPA has been trending down while the number of undergraduate students completing 150 credits at the undergraduate level is trending up.

The MPA Coordinator attends the mass advising sessions attended by sophomore and junior accounting majors to advise students about the value of obtaining a graduate degree and the value of the specific courses offered by the MPA Program. Curricular and other program changes discussed in section 1 of this report, with this advising, is expected to have a positive impact on program enrollment. The program is both vital and sustainable.

There are supporting documents attached to this answer. Click [here](#) to view the request electronically and download the documents.

3. To what extent does the composition of students in the program reflect the diversity of the University? Describe strategies used in your program to recruit and retain students and enhance diversity among students in your program.

#### Answer