

MASTER OF SCIENCE IN ACCOUNTING LEARNING GOALS AND OBJECTIVES

- 1. *Seidman MSA graduates will be technically competent. They will be able to:***
 - Identify and address audit risk.
 - Use relevant and reliable measurement and disclosure criteria.
 - Use frameworks or models to comprehend and analyze accounting practices.

- 2. *Seidman MSA graduates will be effective communicators. They will be able to:***
 - Deliver an effective formal oral presentation
 - Organize written and spoken thoughts into a coherent narrative
 - Write focused documents that draw on multiple sources to articulate complex ideas
 - Write documents free from mechanical and grammatical errors that impede communication

- 3. *Seidman MSA graduates will be internationally literate. They will be able to:***
 - Identify cultural differences influence the setting of accounting standards.
 - Identify how cultural differences influence the implementation of International Financial Reporting Standards.
 - Identify how cultural and regulatory differences influence corporate governance.

- 4. *Seidman MSA graduates will use enterprise systems to enhance accounting competencies. They will be able to:***
 - Represent enterprise transaction cycles using conceptual models that can be implemented with relational database technology.
 - Retrieve information needed for accounting reports and decisions from automated enterprise systems.
 - Identify and suggest corrections for control weaknesses in automated enterprise systems.

- 5. *Seidman MSA graduates will be prepared to recognize and respond to ethical questions encountered in the practice of accounting. They will be able to:***
 - Identify ethical concerns in situations commonly faced by accountants.
 - Be able to identify the impacts of a business action on external stakeholders.
 - Identify trade-offs and make a business decision consistent with stated personal and professional values.

- 6. *Seidman MSA graduates will be effective accounting researchers. They will be able to:***
 - Identify and access relevant standards, rules, and other information.
 - Evaluate different sources of information and reconcile conflicting/ambiguous standards or other authoritative sources.
 - Analogize from existing rules and guidance to problems not explicitly addressed by current standards or other authoritative sources.

ASSESSMENT OF THE MSA PROGRAM

Measures for 2005/2006

1. The International Financial Reporting Standards assignment in ACC 617 (International Accounting) is used to assess written communication and international literacy.
2. An accounting case(s) is used in ACC 620 (Capstone) to assess technical accounting skills.

Measures for 2006/2007

1. An Accounting Information Systems project will be used in ACC 616 (Financial Accounting Systems) to assess enterprise systems competency.
2. A formal presentation will be required in ACC 680 (Accounting Ethics)
3. A case chosen by the professor will be used in ACC 680 (Accounting Ethics) to assess ethical reasoning.

Sample/Procedure

International Accounting Assignment: ACC 617 is taught twice a year and enrolls approximately 25 students. Student responses to the assignment will be evaluated by the instructor of the class.

Accounting Systems Project: ACC 616 is taught two times a year and enrolls 25 students. Student responses to the project will be evaluated by the instructor of the class.

Capstone Cases: ACC 620 will be taught for the first time in Fall 2005 and again in Winter 2006. Enrollment is unknown at this time. In all sections, students will turn in two copies of their responses to the cases. Student responses to the cases will be evaluated by the instructor. We might use two instructors and a sample as enrollment increases.

Ethics Case: A new accounting ethics requirement will be introduced in 2007/08; an ethics accounting course will be taught as a selected topics in Fall 2006. Enrollment is unknown at this time. The instructor will choose an ethics case; all students will turn in two copies of their responses to the case. The instructor will set grade each case. We might use two assessors and a sample as enrollment grows.

Formal Presentation: A formal presentation will be required of all students in the Accounting Ethics course. The instructor will evaluate the presentations. Enrollment is unknown at this time.

Results

The Seidman Director of Assessment will write a report detailing results in the summer semester. A copy will be distributed to all faculty members in August. Results will be discussed by the faculty during the first Faculty Senate meeting in August. Recommendations to improve the curriculum will be forwarded to the appropriate people/committees for action.

MSA Measures (05/06)

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- Assess the risk of technology and automated business processes on accounting. Represent enterprise transaction cycles using conceptual models that can be implemented with relational database technology.
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MSA Measures (06/07)

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**Complete MSA Assessment:
Odd-Numbered Years (Beginning 07/08)**

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ACC 620: ACCOUNTING CASE

Technical Competence Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
Identified and addressed audit risk (Where Appropriate)	Answer was mostly wrong; clear that student did not know how to conceptualize or approach problem.	Made at least one major mistake with identification, estimation, or proper accounting	Correctly identified proper accounting, but left out minor or supporting details.	Correctly identified proper accounting and supporting details.
Measurement and Disclosure	Failed to identify or use reliable measurement and disclosure criteria	Made one or more major mistakes per relevant and reliable measurement and disclosure criteria	Used acceptable reliable and relevant measurement and disclosure criteria; minor mistakes or omissions.	Used the most relevant and reliable measurement and disclosure criteria
Frameworks and Models	Was unable to identify or use an appropriate model or framework.	Made one or more major mistakes either identifying a framework/model or using it to analyze accounting practices	Applied a good model/framework; acceptably analyzed accounting practices.	Applied the optimal framework/model to correctly and completely analyze accounting practices.
Standards and Rules	Many mistakes when identifying and assessing relevant standards and rules	At least one major omission when identifying and assessing relevant standards and rules	Identified and assessed most relevant standards and rules; made minor mistakes	Identified and assessed all relevant standards and rules
Information Sources	Was mostly or completely unable to choose relevant information sources to best solve problem	Chose weaker or tangential information sources to solve problem	Chose acceptable information sources to solve problem	Chose only the best information sources to solve problem
Reconcile Standards	Mostly or completely unable to reconcile conflicting and ambiguous standards	Made at least one major mistake when reconciling conflicting and ambiguous standards	Mostly able to reconcile conflicting and ambiguous standards; made minor mistakes	Completely and correctly reconciled conflicting or ambiguous standards
Logical Inference	Was mostly or completely unable to analogize from existing rules to situations not covered by standards and authoritative sources	Major omissions when analogizing from existing rules to situations not explicitly addressed by standards and authoritative sources	Acceptable job of analogizing from existing rules to situations not explicitly addressed by standards and authoritative sources; left out some details or reasoning.	Completely and correctly analogized from existing rules to situations not explicitly addressed by current standards or authoritative sources.

ACCOUNTING 617: INTERNATIONAL CASE

International Literacy Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
Setting of international accounting standards	Mostly wrong or absent identification of how cultural differences can influence the setting of accounting standards.	At least one major mistake or omission when discussing how cultural differences can influence the setting of accounting standards	Acceptably identified how cultural differences can influence the setting of accounting standards; minor mistakes or omissions	Completely and accurately identified how cultural differences can influence the setting of accounting standards
Implementation issues per international accounting standards	Mostly wrong or absent identification of how cultural differences can influence the implementation of IFRS.	At least one major mistake or omission when discussing how cultural differences can influence the implementation of IFRS	Acceptably identified how cultural differences can influence the implementation of IFRS; minor mistakes or omissions	Completely and accurately identified how cultural differences can influence the implementation of IFRS
Endorsement of international accounting standards	Mostly wrong or absent identification of how cultural and regulatory differences can influence endorsement of international accounting standards.	At least one major mistake or omission when discussing how cultural and regulatory differences can influence endorsement of international accounting standards	Acceptably identified how cultural and regulatory differences can influence endorsement of international accounting standards; minor mistakes or omissions	Completely and accurately identified how cultural and regulatory differences can influence endorsement of international accounting standards.

Written Communication Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
Content	Paper does not identify thesis or purpose. Analysis vague or missing. Reader is confused or misinformed.	Some analysis of a thesis or purpose. Reader gains few insights.	Basic analysis of a thesis or purpose. Reader gains some insights.	Thoughtful and insightful analysis of a clearly presented thesis or purpose. Reader gains insight.
Organization	Little semblance of logical organization. Reader cannot identify reasoning.	Writing is not logical and ideas sometime fail to make sense. Reader needs to work to figure out meaning.	Ideas are, for the most part, arranged logically and linked. Reader can follow most of the reasoning.	Ideas arranged logically, flow smoothly and are clearly linked. Reader can follow reasoning.
Determine Needed Information	No or almost no recognition that additional information needed for analysis	Recognized a few types of information needed for analysis; may have included unnecessary information	Recognized most of the necessary information needed for analysis; may have included tangential information	Recognized exactly what information was needed for analysis
Generate Needed Information	Lacked an understanding of the variety of available resources.	Examined a minimal number of resources or relied too much on one type.	Examined most major resources available; might have missed a few.	Examined a wide variety of resources that met research objective.
References	References are not or mostly not presented.	Occasional references are provided.	Complete references are generally present.	Sources of presented evidence are clearly and fairly represented.
Style	Format is not recognizable.	Format of document reflects incomplete knowledge of standard.	A standard format is used with minor violations	A standard format is used accurately and consistently
Mechanics	Writing errors are so numerous that they obscure meaning	Numerous writing errors that distract reader.	Occasional writing errors; don't represent a major distraction	Writing is free or almost free of errors.

ACC 616: ACCOUNTING SYSTEMS PROJECT

Enterprise Systems Competence Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
Use of conceptual models	The representation of enterprise transaction cycles is markedly lacking in both entities and relationships.	The representation of enterprise transaction cycles is markedly lacking in either entities or relationships.	The representation of enterprise transaction cycles includes most required entities and most required relationships	The representation of enterprise transaction cycles includes all required entities and all required relationships
Retrieval of information for accounting reports and decisions	Mostly wrong or absent retrieval of required information from automated systems	At least one major mistake or omission when retrieving required information from automated systems	Minor mistakes or omissions when retrieving required information from automated systems	Complete and accurate retrieval of required information from automated systems
Corrections for control weaknesses in automated enterprise systems	Incorrect or absent identification of control weaknesses	Identified some control weaknesses with acceptable solutions for correction; OR identified most control weaknesses but provided inadequate solutions for correcting those weaknesses	Identified most control weaknesses; provided acceptable solutions for correcting those weaknesses	Identified all control weaknesses; provided acceptable solutions for correcting those weaknesses

ACCOUNTING 680: ETHICS CASE

Ethical Reasoning Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
Identification of Ethical Issues	Identification of ethical concerns is sparse or missing.	Identifies only some of the ethical concerns in a complex situation. Omits a few major points.	Identifies most of the ethical concerns in a complex situation. May omit a few minor points.	Completely and thoughtfully identifies all ethical concerns in a complex situation.
Application of Ethical Theory/Models	Application of consequentialist, deontological and virtue ethical decision making models to complex situation is sparse or missing.	Application of consequentialist, deontological and virtue ethical decision making models to complex situation is superficial or incomplete.	Good application of consequentialist, deontological and virtue ethical decision making models; may miss some details or nuances.	Completely and thoughtfully applies consequentialist, deontological and virtue ethical decision models to complex situation.
Personal Voice and Action	Approach/plan about how to behave in a complex situation is unrealistic or missing.	Approach/plan about how to behave in a complex situation fails to consider some important points or conditions.	Developed a realistic approach/plan about how to behave in a complex situation; missed some minor considerations.	Developed a realistic and thoughtful approach/plan about how to behave in a complex situation.
Knowledge of Standards	Minimal understanding of the role and standards of the professional accountant.	Marginal understanding of the role and standards of the professional accountant.	Satisfactory understanding of the role and standards of the professional accountant.	Complete understanding of the role and standards of the professional accountant.
Governance Recommendation	Unrealistic or severely limited recommendation about governance procedures to promote ethical behavior	Superficial or incomplete recommendation about governance procedures to promote ethical behavior.	Satisfactory recommendation about governance procedures to promote ethical behavior.	Effective and realistic recommendation about governance procedures to promote ethical behavior.

Formal Presentation Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
Organization	Presentation is very disorganized; little flow; vague; difficult to understand.	Presentation is confusing and disorganized in a number of places; disconnected or choppy; takes some effort to follow.	Presentation flows smoothly with occasional confusion or rough patches between ideas.	Presentation is smooth, polished and organized; flows well.
Delivery	Presenter is very uncomfortable; speech is rushed, slow or inarticulate; style is distracting or annoying.	Presenter is somewhat uncomfortable or nervous; limited expression; noticeable use of filler words (uhs, likes) or pauses.	Presenter is generally comfortable; somewhat polished; minor use of filler words (uhs, likes) or pauses.	Presenter is very comfortable; speaks clearly and expressively; words and sentences flow.
Content	Points not clear; irrelevant information does not support ideas; listeners gain little.	Information is confusing in places; too much or too little information; listener gains a few insights.	Sufficient information; many good points made; some areas lacking; listener gains adequate insight.	Abundance of material; points clearly made; evidence supports; listeners gain insight.
Communication Aids	Communication aids are poorly prepared and/or distracting, or nonexistent.	Communication aids marginally prepared; do not support presentation well.	Professional communication aids, but not varied; may use too many/too few.	Appropriate, varied, and professional communication aids enhance presentation.
Nonverbals	Reads entire report, making no eye contact with audience.	Reads most of report; makes occasional eye contact.	Maintains eye contact, but returns to notes frequently	Maintains eye contact throughout presentation; seldom returns to notes.
Creativity	No creativity at all. Audience lost interest.	Mostly presented information with little imagination; audience frequently bored.	Some interesting twists; held attention most of the time.	Involved audience; made points in a creative way; held attention throughout.
Audience Interaction	Unable to accurately answer questions.	Often answers questions superficially or long-windedly	Responds to most questions clearly and accurately.	Responds to all questions clearly and accurately.