



# Central Washington University

Degree Program Student Learning Outcome Assessment Plan

Department: Accounting

Program: Master of Professional Accountancy

Student Learning Outcome (performance, knowledge, attitudes)	Related CWU Strategic Outcome(s) <a href="http://www.cwu.edu/sstrategic-planning/">http://www.cwu.edu/sstrategic-planning/</a>	Method(s) of Assessment (What is the assessment?)*	Who Assessed (Students from what courses - population)**	When Assessed (term, dates)***	Standard of Mastery/ Criterion of Achievement (How good does performance have to be?)
1. To develop the entry-level knowledge and skills expected by the profession in the areas of auditing and attestation, financial accounting and reporting, regulation, business environment and concepts, and writing.	1.1.1 Students will achieve programmatic learning outcomes.	Business Environment and Concepts: CPA Exam  Regulation: CPA Exam  Auditing and Attestation CPA Exam  Financial Accounting CPA Exam	Students registered for CPA exam.  Students registered for CPA exam.  Students registered for CPA exam.  Students registered for CPA exam.	January  April  May  July after graduation	50% first-time pass rate with a minimum score of 75%.  50% first-time pass rate with a minimum score of 75%.  50% first-time pass rate with a minimum score of 75%.  50% first-time pass rate with a minimum score of 75%.
2. To develop the entry-level knowledge and skills expected by the profession in the areas of auditing and attestation, financial accounting and reporting, regulation, and business environment and concepts.	1.1.1 Students will achieve programmatic learning outcomes.	Comprehensive Examination:  Case study response evaluated using a Simulation/Case Rubric for content areas as follows:  Business Environment and Concepts	Students enrolled in ACCT 700 in during Spring quarter.	Spring quarter	Percentage of students obtaining at least a “met expectations” on a 3 point rubric (i.e., below expectations, met expectations, exceeds expectations) for all case study components as follows:  90%

Student Learning Outcome (performance, knowledge, attitudes)	Related CWU Strategic Outcome(s) <a href="http://www.cwu.edu/strategic-planning/">http://www.cwu.edu/strategic-planning/</a>	Method(s) of Assessment (What is the assessment?)*	Who Assessed (Students from what courses - population)**	When Assessed (term, dates)***	Standard of Mastery/ Criterion of Achievement (How good does performance have to be?)
		Regulation  Auditing and Attestation  Financial Accounting			90%  90%  90%
3. To develop the entry-level knowledge and skills expected by the profession in the areas of auditing and attestation, financial accounting and reporting, and regulation.	1.1.1 Students will achieve programmatic learning outcomes.	Comprehensive Examination:  Simulation response evaluated using a Simulation/Case Rubric for content areas as follows:  Regulation  Auditing and Attestation  Financial Accounting	Students enrolled in ACCT 700 during Spring quarter.	Spring quarter	Percentage of students obtaining at least a “met expectations” on a 3 point rubric (i.e., below expectations, met expectations, exceeds expectations) for all simulation components as follows:  90%  90%  90%
4. To develop the entry-level knowledge and skills expected by the profession in the area of writing.	1.1.1 Students will achieve programmatic learning outcomes.	Comprehensive Examination:  Students evaluated on their simulation and case study written communication in the areas of organization, development, and expression.  Business Environment and Concepts  Regulation  Auditing and Attestation  Financial Accounting	Students enrolled in ACCT 700 during Spring quarter.	Spring quarter	Percentage of students obtaining at least a “met expectations” on a 3 point rubric (i.e., below expectations, met expectations, exceeds expectations) for all written communication areas as follows:  90%  90%  90%  90%

\*Method(s) of assessment should include those that are both direct (tests, essays, presentations, projects) and indirect (surveys, interviews) in nature.  
 \*\*Data needs to be collected and differentiated by location (Ellensburg campus vs University Centers) and modality (e.g. online, face-to-face, hybrid)  
 \*\*\*Timing of assessment should ideally be at different transition points of program (i.e., admission, mid-point, end-of-program, post-program)

**Assessment Cycle**

Analysis and Interpretation: December

Improvement Actions: Completed by June

Dissemination: Completed by June

Year	15-16	16-17	17-18	18-19	19-20	20-21
<b>SLOs</b>						
<b>1</b>	x	x	x	x	x	x
<b>2</b>	x	x	x	x	x	x
<b>3</b>	x	x	x	x	x	x
<b>4</b>	x	x	x	x	x	x

**Assessment Oversight**

Name	Department Affiliation	Email Address	Phone Number
Marv Bouillon	Accounting	<a href="mailto:bouillon@cwu.edu">bouillon@cwu.edu</a>	963-3560