**Assessment report from August 2014 to September 2018**

**School of Accountancy, Shidler College of Business**

**Director: Hamid Pourjalali**

To review School of Accountancy’s (SOA’s) curriculum, Director of the School visited the majority of accounting firms in Oahu to receive direct feedback on the needs of the accounting professionals and the quality of the SOA graduates in July and August of 2014. Based on the feedback provided, the SOA then designed a survey questionnaire and sent to all members of Hawaii Society of the CPAs. The outcome of the survey was summarized (Appendix A) and became the base for our comprehensive set of changes in curriculum in 2014-2018.

**Undergraduate Capstone Changes**

The faculty revised the undergraduate Capstone course from covering international and managerial accounting topics into four different subjects as reflected below:

ACC 460 (B) Current and Relevant Managerial Accounting Topics. Current accounting issues discussed. Lectures, discussion, case analysis

ACC 460 (C) Current and Relevant Financial Accounting Topics. Current accounting issues discussed. Lectures, discussion, case analysis.

ACC 460 (D) Current and Relevant Auditing and Accounting Information Systems Topics. Current accounting issues discussed. Lectures, discussion, case analysis.

ACC 460 (E) Current and Relevant Tax and Ethical issues in Accounting. Current accounting issues discussed. Lectures, discussion, case analysis.

The objectives of these classes are mentioned in Appendix B. Starting the Fall of 2015, all undergraduate accounting students were required to take these four classes to graduate with a degree of accounting.

**Fast response to the community needs that required additional time for curriculum development**

To respond to other needs expressed by professionals, additional elective classes were provided mostly during the weekends. These classes were not only available to students in Shidler College of Business but to students of other universities located in Oahu and to the business community.

Below provides the titles for these offerings:

* Governmental Accounting (Planned and offered under direction of City & County of Honolulu Auditor and School of Accountancy Advisory Board member, Mr. Edwin Young)
* IT Risk Management for Non-Techies (offered under supervision of Mr. Donny Shimamoto member of SOA Advisory Board)
* Data Analytics courses (offered by Professors Debreceny and Abhary, in 2016 and 2017)
* Free CPA Review classes (taught by SOA faculty members: Robert Hatanaka and Duane Seabolt)
* Accounting for Lawyers (taught by SOA alumnus Kristi Arakaki and SOA faculty Duane Seabolt in summers of 2015 and 2016)
* Forensic Accounting (taught by SOA faculty Duane Seabolt)

Appendix C provides details of these offerings.

**Permanent curriculum changes in response to needs (incorporated Fall 2018)**

The SOA has now incorporated these classes into its official curriculum as either required or elective courses:

**Acc 648 - Financial Analysis (1 credit)**

Analyses of firm's profitability, liquidity and solvency using ratios and common size financial statements. Students are expected to find strengths and weaknesses of the firm based on their analysis

**Acc 425 - Forensic Accounting (1 credit)**

Theoretical and real life aspects of forensic accounting. Includes discussions of the legal environment, types of forensic engagements such as lost earnings, business valuation, fraud, and real world forensic cases.

**Acc 602 CPA Review-Audit and Attestation (1 credit)**

The auditing and attestation (AUD) section covers the entire auditing process, including auditing procedures, generally accepted auditing standards, standards related to attest engagements, and the AICPA Code of Processional Conduct.

**Acc 603 CPA Review-The Business Environment and Concepts (1 credit)**

The Business Environment and Concepts (BEC section focuses on business concepts and the significance of a CPA's professional duties and responsibilities with the larger context of the business environment.

**Acc 604 CPA Review-The Financial Accounting and Reporting (1 credit)**

The FAR section focuses on U.S. GAAP, including concepts and standards for financial statements, typical items in financial statements, specific types of transactions and events, accounting and reporting  for governmental entities, and accounting and reporting for nongovernmental and not-for-profit organizations.

**Acc 605 CPA Review- The Regulations (1 credit)**

The Regulation (REG) section focuses on federal taxation, especially taxation of business entities individual and property taxation, but also tests on business law, business ethics, and professional and legal responsibilities.

**Acc 649- Data Analytics for Accountants (1 credit)**

An introduction to visual analytics, Tableau and Power BI for Excel. Introduction to Data Processing and Blending, Data Visualization and other visualization techniques. Introduction to PowerQuery, PowerPivot, PowerView, and PowerMap.

**Acc 619 -Information and Assurance and Analytics (3)**

Focuses on auditing processes, standards and guidance specific to IT risks. Exposure to advanced IT audit software and its practical application and real world IT audit issues.

Starting the Fall of 2019, the SOA will be among the first in the Nation that will enhance its introductory accounting courses by offering introductory to managerial accounting before introductory to financial accounting. With this change, the SOA faculty will be able to help younger students understand business processes before they will be required to analyze, record and report the process. The SOA faculty believes that with this change, the learning outcome for these two introductory classes will be enhanced.

The assessment processes for effectiveness utilized so far are reported below:

1. External methods:
	1. CPA passing rate. The CPA passing rate has increased such that our accounting students with undergraduate degree pass the exam at a rate of 45% in their first attempt (about twice as high as the rate in 2014). This rate is at 60% for those graduating with MAcc degree
	2. Employers’ feedback. The comments from employers as reported by Mr. Rick Valery (Director of Internship and Career Development) indicates that our current graduates are the best we have produced.
2. Internal approaches:
	1. Advisory Board. The SOA has one of the most active Advisory Boards that met four times during 2014-2015, three times during 2015-2016, and two times during 2016-2017 school years. They have been an integral part of curriculum development and have constantly visited with accounting students to address their concerns and needs. The feedback of Advisory Board has deeply influenced changes in curriculum reported here.
	2. Faculty. All changes in curriculum have received support of all or significant majority of the full-time faculty members of the SOA, Shidler College Senate and Dean’s Office.
3. Current review of curriculum (Fall of 2018-Spring of 2019). The SOA faculty believes that they have updated and incorporated significant and new developments into the SOA undergraduate and graduate curriculum. The faculty is now reviewing all the course syllabi (old and new) to see if course coverages correspond to objectives set for the courses by faculty. This process started October and will continue through November of 2018. It is expected that this practice will help to insure that the topic coverage will be similar among different faculty members teaching the same course. In addition, the faculty is planning to:
	1. Review the objectives for undergraduate accounting, Master of Accountancy, and PhD program with accounting concentration.
	2. Review and if appropriate change SOA’s current assessment methods. Current approaches for undergraduate accounting and MAcc are reported in Appendix D.

**Appendix A**

**Feedback from Accounting Professionals**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|

|  |
| --- |
|  |

 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**Appendix B**

**Learning Objectives of Undergraduate Capstone**

**460B’s LEARNING OBJECTIVES**

**1. Acquire basic knowledge for managerial accounting analysis and practice**

1. Learn to access sources for learning basic information on topics in business and accounting.
2. Acquire a working knowledge of managerial accounting sources and data analysis techniques.
3. Consider ethical standards in management accounting practice.

**2. Conduct research by accessing information effectively and efficiently**

1. Strengthen reading skills for comprehending complex problems based on practice.
2. Acquire information literacy knowledge and skills in current business and accounting issues.

**3. Think critically and problem solve creatively**

1. Understand sophisticated situations and identify issue components, synthesize problem statements, and practice writing reports summarizing the analysis and recommendations.
2. Create logical, analytical reasoning when integrating information in the application of business strategy and performance management. c. Practice giving valuable business advice to companies/clients.

**4. Communicate and report effectively**

1. Understand the format and writing styles for research reports and business memos.
2. Strengthen writing skills, especially by using logical organization and the active voice.
3. Build more effective team-work collaboration skills and technology competencies.

**5. Encourage continuous learning with agility and adaptability**

1. Devote some attention to current events within and impacting the profession.
2. Handle simulated real world time pressures with professionalism and astuteness.

**460C’s LEARNING OBJECTIVES**

**1. Acquire basic knowledge for financial accounting research and analysis**

a. Learn to access sources for learning basic information on financial accounting topics

b. Acquire a working knowledge of financial accounting authoritative literature

c. Consider ethical standards in financial accounting practice

**2. Conduct research by accessing information effectively and efficiently**

a. Develop skills in locating relevant portions of the FASB Codification

b. Strengthen reading skills for comprehending financial accounting authoritative literature

c. Apply authoritative financial accounting literature to resolve financial accounting issues

**3. Think critically and problem solve creatively**

a. Understand sophisticated financial accounting situations; identify issue components

b. Apply logical, analytical reasoning when using standards to address financial accounting issues

**4. Communicate and report effectively**

a. Understand the format for documenting support for accounting judgments

b. Build effective teamwork collaboration skills

**5. Encourage continuous learning with agility and adaptability**

a. Apply critical thinking to current events within and impacting the profession

**460D’s LEARNING OBJECTIVES**

**1. Acquire basic knowledge for audit analytics**

1. Learn to access sources for learning basic information on topics in data science and auditing
2. Acquire a working knowledge of auditing sources and data analytics techniques
3. Consider ethical standards in data analytics practice

**2. Conduct research by accessing information effectively and efficiently**

1. Develop skills in acquiring proper analytics tools and locating support materials
2. Acquire data literacy knowledge and skills in current data science and auditing issues

**3. Think critically and problem solve creatively**

1. Understand sophisticated situations and formulate questions and hypotheses
2. Develop data analysis strategies and utilize proper techniques
3. Practice giving valuable advice to auditors and company stakeholders

**4. Communicate and report effectively**

1. Understand the format and writing styles for audit memos and reports
2. Strengthen writing skills, especially by using logical organization and data visualization
3. Build more effective technology competencies

**5. Encourage continuous learning with agility and adaptability**

1. Develop analytics and growth mindsets
2. Provide exposure to the latest development in analytics tools available to accountants

**460E’s LEARNING OBJECTIVES:**

**1. Acquire basic knowledge for tax research and practice**

1. Use secondary sources for learning basic information on new or complex topics.
2. Acquire a working knowledge of tax sources and electronic research databases.
3. Learn from an exposure to legal penalties and ethical standards in tax practice.

**2. Conduct research by accessing information effectively and efficiently**

1. Develop skills in locating relevant primary authorities (code, regs., cases, rev. rul.)
2. Strengthen reading skills for comprehending complex tax authorities.
3. Obtain information literacy knowledge and skills in tax research and tax issues.

**3. Think critically and problem solve creatively**

1. Understand sophisticated issue statement components and practice writing issues.
2. Create logical, analytical reasoning when integrating facts and law in the application.
3. Enhance critical thinking and give valuable business/tax planning advice to clients.

**4. Communicate and report effectively**

1. Understand the format and writing styles for research memos and business letters.
2. Strengthen writing skills, especially by using logical organization and the active voice.
3. Build more effective technological competencies and team-work collaboration skills.

**5. Encourage continuous learning with agility and adaptability**

1. Apply critical thinking to current events within and impacting the profession.
2. Provide exposure to track changes, professional concerns, and tax certifications.

**Appendix C**

**Fast respond to the community needs that required additional time for curriculum development**

**Governmental Accounting (Planned and offered under direction of City & County of Honolulu Auditor and School of Accountancy Advisory Board member, Mr. Edwin Young)**

August 1 - 22 (Saturdays and Sundays), 1:30 - 4:30 p.m.

Sessions were taught by finance and accounting professionals from different sectors of government.

**State of Hawaii Government**

**Governmental Structure, Budgeting, and Financial Management**

* August 1st, 2015, 1:30 p.m. to 2:45 p.m.
* Instructor: Mr. Wes Machida

**Governmental Accounting**

* August 1st, 2015, 3:00 p.m. to 4:15 p.m.
* Instructor: Mr. Kerry Yoneshige

**Governmental Financial Reporting**

* August 8th, 2015, 1:30 p.m. to 2:45 p.m.
* Instructor: Ms. Cindy Yee

**Governmental Auditing**

* August 8th, 2015, 3:00 p.m. to 4:15 p.m.
* Instructor: Ms. Marion Higa

**City and County of Honolulu**

**An Overview of the City and County of Honolulu's Department of Budget and Fiscal Services**

* August 9th, 2015, 1:30 p.m. to 2:45 p.m.
* Instructor: Ms. Pamela Young, Mr. David Hanlon, Ms. Kelli Nishimura and Ms. Raelynn Gaspar-Asaoka

**Municipal Bond Rating Presentations and Evaluation Criteria**

* August 9th, 2015, 3:00 p.m. to 4:15 p.m.
* Instructor: Mr. Wayne Fujita

**Governmental Ethics**

* August 15th, 2015, 1:30 p.m. to 2:45 p.m.
* Instructor: Ms. Letha DeCaires

**Public Accountability**

* August 15th, 2015, 3:00 p.m. to 4:15 p.m.
* Instructor: Mr. Edwin Young

**University of Hawaii**

**Government Financial Management Lifecycle**

* August 16th, 2015, 1:30 p.m. to 2:45 p.m.
* Instructor: Mr. Kalbert Young

**US Government**

**Federal Budget Process, Accounting, and Financial Management**

* August 16th, 2015, 3:00 p.m. to 4:15 p.m.
* Instructor: Ms. Col Regina Goff

**Federal government auditing processes**

* August 22nd, 2015, 1:30 p.m. to 2:45 p.m.
* Instructor: Ms. Linda Heffernan

**IT Risk Management for Non-Techies (offered under supervision of Mr. Donny Shimamoto member of SOA Advisory Board**

**Sat Feb 20 2016 1:00 PM - 5:00PM class + 5:00pm – 5:30pm office hours / Case work**

1. The Business of IT
2. IT Basics for Non-Techies
3. Documenting the IT Environment

**Sat Feb 27 2016 1:00 PM - 5:00PM class + 5:00pm – 5:30pm office hours / Case work**

1. IT Risks for Non-Techies
2. IT General Controls for Non-Techies

**Sat Mar 5 2016 1:00 PM - 5:00PM class + 5:00pm – 5:30pm office hours / Case work**

1. Information Security for Non-Techies
2. Information Privacy for Non-Techies
3. IT Audits & Communicating IT Issues

**Sat Mar 12 2016 1:00 PM - 6:00PM class (note this day ends later than the others)**

1. IT Risk in Financial Services
2. IT Risk in Defense
3. IT Risk in Healthcare
4. IT Risk in Hospitality
5. Wrap-up/Group Presentations

**Data Analytics courses (offered by Professors Debreceny and Abhary, in 2016 and 2017)**

## A: Business Intelligent & Visual Analytics, Credit/No-credit grading

*Part 1: Tableau*

|  |  |  |
| --- | --- | --- |
| *Date* | *Session* | Topics |
| September 17th , 20161:00 p.m. to 5:00 p.m. | I | * Introduction to Visual Analytics
* Introduction to Tableau
* Connecting to Data
* Data Processing and Blending
* Data Visualization Techniques
* Data Calculation
* Interactive Data Visualization Techniques
 |
| September 18th, 20161:00 p.m. to 5:00 p.m. |  | * Introduction to Business Dashboard
* Dashboard Applications and Best Practices
* Building Dashboard and Stories
* Dashboard Interactivity
* Dashboard Sharing
* Tableau Project
 |
| II |

*Part 2: Power BI*

|  |  |  |
| --- | --- | --- |
| *Date/time* | *Session* | Topics |
| September 24th, 20161:00 p.m. to 5:00 p.m. | III | * Introduction to Power BI for Excel
* PowerQuery
* PowerPivot
* PowerView
* PowerMap
 |
| September 25th, 20161:00 p.m. to 5:00 p.m. | IV | * Introduction to Power BI Desktop
* Power BI Service Online
* Power BI Gateways
* Power BI Dashboard
 |
| * Power BI Project
 |

B. Introduction to Data Mining, Credit/No-credit grading

| **session** | **Time (minutes)** | **Content** |
| --- | --- | --- |
| Saturday2/25/17 | 30 | An Overview of Data Analytics in Accounting and Auditing |
|   | 20 | A Refresher on Data Types |
|   | 70 | Exploring your Data Visually |
|   | 30 | Exploring your Data Statistically |
|   | 40 | Cluster Analysis I |
| Sunday2/26/17 | 40 | Cluster Analysis I Cont. |
|   | 70 | Bayes Law |
|   | 80 | Optimization |
| Saturday3/4/17 | 80 | Cluster Analysis II: Network Graphs |
|   | 70 | Regression Analysis |
|   | 40 | Ensemble Modeling |
| Sunday3/5/17 | 50 | Ensemble Modeling Cont. |
|   | 120 | Revisiting Visualization |
|   | 20 | Wrap up |

**Free CPA Review classes taught by SOA part-time faculty members: Robert Hatanaka and Duane Seabolt**

As State of Hawaii ranked below national averages in passing CPA examination, the School of Accountancy, started free-CPA review classes for all students and professionals in the State of Hawaii. These classes, offered during the weekdays and weekends, were well attended for its first two cohort. Corresponding to these offering average CPA passing rate improved in the State of Hawaii.

**Appendix D**

**Undergraduate and MAcc learning Goals and Rubrics**

**Undergraduate**

|  |
| --- |
| **Accounting Objective 1: Students demonstrate knowledge of the demand, institutional settings and use of accounting information in an international setting.** |
|  |  |
| Students can identify the differences between financial and managerial accounting | 0 = cannot identify differences |
| 1 = can identify major differences |
| 2 = can identify all differences |
|  |  |
|  |  |
| Students can identify the different users of accounting information | 0 = cannot identify users |
| 1 = can identify investors, creditors, managers |
|  | 2 = can identify other users (unions, governments, |
|  | etc.) |
|  |  |
|  |  |
| Students are able to identify factors influencing the demand for assuranceservices | 0 = cannot identify any factors |
| 1 = can identify major factors |
| 2 = can identify more than just the major factors |
|  |  |
|  |  |
| Students can identify differences between U.S. and Internationalaccounting standards | 0 = cannot identify any differences |
| 1 = can identify three differences |
| 2 = can identify more than three differences |
|  |  |
|  |  |
| **Accounting Objective 2: Student can research accounting and tax issues** |
|  |  |
| Student can identify appropriate financial reporting standard | 0 = cannot identify standard |
| 1 = can identify standard |
|  | 2 = can identify and obtain standard |
|  |  |
|  |  |
| Student can identify appropriate tax code | 0 = cannot identify tax code |
| 1 = can identify tax code |
|  | 2 = can identify and obtain tax code |
|  |  |
|  |  |
| Student can identify appropriate auditing standard | 0 = cannot identify standard |
| 1 = can identify standard |
|  | 2 = can identify and obtain standard |
|  |  |
| **Accounting Objective 3: Students can design and evaluate controls to ensure the reliability of accounting information** |
|  |  |
| Students can describe the different operational cycles of a businessorganization |  |
| 0 = can describe 0 cycles |
| 1 = can describe some cycles |
|  | 2 = can describe all cycles |
|  |  |
| Students can identify the major principles of internal control | 0 = can identify 0 principles |
| 1 = can identify 3 principles |
|  | 2 = can identify all principles |
|  |  |
| Students can identify specific control used for the disbursements cycle | 0 = cannot identify any controls |
| 1 = can identify 2 controls |
|  | 2 = can identify more than 2 controls |
|  |  |
| Students can identify specific controls | 0 = cannot identify any controls |
| 1 = can identify 2 controls |
|  | 2 = can identify more than 2 controls |

**MACC:**

|  |  |  |
| --- | --- | --- |
|  |  |  |
| **Learning Goals Master of Accounting School of Accountancy** |
| 1: Students are able to communicate effectively orally and in writing.  |
| Objectives  |  |
|  | 1: Students will speak effectively  |  |
|  | 2: Students write an effective report |  |
| 2: Students effectively research accounting and tax issues  |  |
| 3: Students are able to discuss the theoretical foundations of accounting (demand, institutional settings, uses) |
| 4: Students are able to use accounting information as a basis for decision making |
|  |   |  |
| **Learning Goal 1: Students are able to communicate effectively orally and in writing. Objective 1: Students will speak effectively [ACC 660]** |
|  | **Traits**  | **Rubrics** |
|  | Organization |  0 = Inadequate organization and/or development 1 = Good organization and development 2 = Effective organization contributes to full development of argument |
|  | Content: Appropriate and sufficient support of ideas |  0 = Does not advance an argument with adequate support 1 = Advances argument with sound evidence and references 2 = Innovatively or expertly advances the argument with strong support  |
|  | Language  | 0 = Lack of language facility with frequent errors 1 = Good facility with language 2 = Presentation enhanced by facility in language use, range of diction, and syntactic variety  |
|  | Mannerisms  | 0 = Little eye contact is made with audience; distracting movements 1 = Appropriate eye contact is made with audience; no distracting movements 2 = Audience engage through frequent eye contact and purposeful movement |
|  |  |  |
| **Objective 2: Students write an effective report [ACC 660]** |
|  | Organization |  0 = Inadequate organization and/or development 1 = Good organization and development 2 = Effective organization contributes to full development of the report |
|  |  Content: Appropriate and sufficient support of ideas |  0 = Does not advance an argument with adequate support 1 = Advances argument with sound evidence and references 2 = Innovatively or expertly advances the presentation with well-researched evidence and documentation Conclusion 0 = Missing or not supported by the arguments in the report 1 = Appropriate and supported conclusion 2 = Well supported and valid conclusion |
|  |  |  |
| **Learning Goal 3: Students are able to discuss the theoretical foundations of accounting (demand, institutional settings, uses) [ACC 660]** |
|  | Identify factors influencing demand for assurance services  | 0 = students are unable to identify factors influencing demand for assurance services 1 = students are able to identify factors influencing demand for assurance services 2 = students are able to draw conclusions about the future demand for assurance services |
|  | Describe the role of the audit process in the information supply chain and in the functioning of capital markets | 0 = students are unable to describe the role of the audit process in the functioning of capital markets 1 = students are able to describe the role of the audit process in the functioning of capital markets 2 = students are able to describe the role of the audit process in the functioning of capital markets as well as its effect on other market participants. |
|  |  |  |
| **Learning Goal 4: Students are able to use accounting information as a basis for decision making [ACC 660]** |
|  | Students are able to describe the relationship between a firm’s business strategy and accounting method choice | 0 = students are not able to describe the relationship between a firm’s business strategy and accounting method choice 1 = students are able to describe the relationship between a firm’s business strategy and accounting method choice 2 = students are able to describe the relationship between a firm’s business strategy and accounting method choice and explain the impact on the financial statement presentation.  |
|  | Students are able to identify the effect different accounting methods may have on financial statements  | 0 = students are not able to identify the effect different accounting methods have 1 = students are able to identify the effect different accounting methods have 2 = students are able to identify the effect different accounting methods have and make appropriate adjustments |
|  | Students are able to conduct appropriate ratio analysis | 0 = students can calculate the appropriate ratios but are unable to explain them. 1 = students can calculate the appropriate ratios and explain their individual meanings 2 = students can calculate the appropriate ratios and provide a cohesive conclusion about the company’s performance |

|  |
| --- |
| **Learning Goal 2: Students effectively research accounting and tax issues [ACC 625]**  |
|  | Students are able to identify relevant accounting and tax issues | 0 = students are not able to articulate relevant accounting and tax issues 1 = students are able to articulate relevant accounting and tax issues 2 =students are able to articulate relevant accounting and tax issues in the context of the relevant law or authoritative literature. |
|  |  |  |
|  |  |  |
|  | Students are able to demonstrate familiarity with electronic reference materials by locating and documenting the specific authorities that support an accounting or tax position | 0 = student is unable to identify appropriate accounting or tax authoritative literature 1 = student is able to identify appropriate accounting or tax authoritative literature 2 = student is able to identify appropriate hierarchy of accounting or tax authoritative literature |
|  |  |  |
|  | Students can research accounting issues using library and internet resources | 0 = students undertake minimal research, relying primarily on a single source of information 1 = students undertake significant research, relying on multiple sources of information which they are able to summarize 2 = students undertake significant research, relying on multiple sources of information that they integrate in their analysis |

**SOA Mission:**

**We are an academic community whose mission is to provide students with excellence in accounting education and a sense of professional responsibility relevant to a global economy and to advance accounting knowledge through quality research.**

**Undergraduate Accounting Mission:**

**The mission of the undergraduate program in accounting is to educate students in the preparation, presentation, and evaluation of accounting information**

Student can demonstrate the understanding of financial, managerial, and tax accounting concepts. (200, 401, 323, 321), C- or above

Student can demonstrate the usage of financial, managerial, and tax accounting information. (460, b, c, e), research projects

Students can evaluate the reliability of accounting information systems and design an effective audit program (409). Project

Students should be able to articulate the overall approach that auditors use in a financial statement audit

Evaluation mechanism: 418 final exam (“the articulation of the overall audit approach could be included as part of the final exam”)

**MAcc Mission:**

**The mission of the Master's of Accounting Program is to further advance students' accounting knowledge and to develop analytical, research and communication skills in becoming professional accountants.**

Students are able to demonstrate knowledge of advanced accounting and tax subjects (415, 407) Passing grades (B- or above)

Students are able to utilize analytical and research skills for problem solving (625- research project and 648-financial statement analysis case/project)

Students demonstrate written and oral communication skills in a professional setting (625-written, 616 oral)

Students are able to integrate knowledge and skills to address contemporary accounting issues (660). (B- or above)

**PhD Program Mission:**

**The mission of the PhD program is to train students to become scholars in accounting and to place them in institutions where research and teaching are encouraged and rewarded.**

PhD students are equipped with the capability to discover critical accounting research questions coupled with the ability to address them effectively.

PhD students are capable of high quality instruction of undergraduate level accounting courses.

Boochun will update Accounting goals and assessment for PhD program.