# Marquette University
## Learning Assessment Plan

### Accounting

**Program:** Accounting  
**Degree:** M.S.A.  
**Date revised:** May 2, 2006

<table>
<thead>
<tr>
<th>Program Learning Outcomes Students will be able to:</th>
<th>Performance Indicators</th>
<th>Measures</th>
<th>Use of the Information</th>
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</table>
| 1. Apply critical thinking to accounting issues     | *Formulate an accounting problem from available information  
*Collect relevant information  
*Derive appropriate conclusions  
*Report results of analysis clearly and succinctly  
*Evaluate effectiveness of thinking process | ACCO 246 Project - identify funds, prepare journal entries in the 8 or 9 funds and prepare the two sets of financial statements required of virtually all governmental units—fund based and consolidated, assess using an assessment rubric developed by the faculty  
ACCO 233 Case analysis, assess using an assessment rubric developed by the faculty  
ACCO 240 Case analysis - oral summaries, assess using an assessment rubric developed by the faculty | Assessment data will be collected by the teachers in the classes in which assessment takes place. The data will be collated by Konz and fed back to the Accounting faculty for analysis and curricular improvement. |
| 2. Communicate via written and oral communication skills | *Make a professional presentation of accounting information  
*Draft a report based on analyses of accounting information  
*Draft a report based on audit evidence  
*Communicate with professionals in the field | ACCO 233 Case analysis, assess using an assessment rubric developed by the faculty  
ACCO 233 Audit - draft a work program, document the work done and prepare a report that ultimately is sent to the Marquette University Board of Trustees, assess using an assessment rubric developed by the faculty  
ACCO 240 Case analysis - oral summaries, assess using an assessment rubric developed by the faculty | Assessment data will be collected by the teachers in the classes in which assessment takes place. The data will be collated by Konz and fed back to the Accounting faculty for analysis and curricular improvement. |
| 3. Apply the professional knowledge and skills of accounting | *Apply current accounting practice to real-world problems | ACCO 233 Deloitte & Touche case, assess using an assessment rubric developed by the faculty |
| | *Conduct a comprehensive research report | ACCO 222 & ACCO 242 Research reports, assess using an assessment rubric developed by the faculty |
| | *Explain auditing procedures, generally accepted auditing standards and other standards related to other attest engagements | ACCO 233 Audit - draft a work program, document the work done and prepare a report that ultimately is sent to the Marquette University Board of Trustees, assess using an assessment rubric developed by the faculty |
| | *Explain generally accepted accounting principles for business enterprises, not for-profit organizations and governmental entities | ACCO 222, ACCO 233, ACCO 240, ACCO 242 & ACCO 246 Projects, assess using an assessment rubric developed by the faculty |
| | *Explain federal taxation, ethics, professional and legal responsibilities and business law | CPA examination |
| | *Explain the general business environment and business concepts regarding underlying business reasons for accounting implications of business transactions | Assessment data will be collected by the teachers in the classes in which assessment takes place. The data will be collated by Konz and fed back to the Accounting faculty for analysis and curricular improvement. |