

Appendix 10 – Graduate Learning Outcomes

Graduate Learning Outcomes – MAcc

Goal 1 - Analytical Thinking: Students will develop critical thinking skills and display effective decision making within a professional accounting context, supported by the appropriate use of analytical and quantitative techniques.

Goal 2 - Conceptual and Technical Competence: Students will demonstrate conceptual and technical competence for professional accounting subjects, including the effective use of relevant accounting standards and appropriate technical research tools.

Goal 3 - Professional Ethics: Students will increase their ethical awareness of issues encountered in a professional accounting environment and will exhibit sound ethical decision making in their recommended response(s).

Goal 4 - Professional Communications: Students will communicate clearly, intentionally and effectively given the audience and situational context using appropriate technologies, both individually and in group settings.

**Gonzaga MAcc Program
MAcc 2016-21 AoL Assessment Plan**

Goals	Initial Assessments	Curricular and/or Teaching Improvements	Second Assessments
<p><u>Goal 1 – Analytical Thinking:</u> Students will develop critical thinking skills and display effective decision making within a professional accounting context, supported by the appropriate use of analytical and quantitative techniques.</p>	<p>MAcc 611</p> <p>Fall 2019</p> <p>(Hoag)</p> <p><i>report submitted</i></p>	<p>To assist students in the future, the instructor plans to implement several modifications to the flipped classroom format to (a) incorporate greater structure, (b) provide periodic assessment opportunities so students can gauge their learning BEFORE the exam assessment, and (c) better synthesize the tools and applications via in-class discussion about the application and potential pitfalls. Specifically, the instructor will implement within each learning module a “checklist” of videos/content that students must complete (i.e., greater structure) and a mini assessment at the end of each module that students must complete before progressing to subsequent content. In addition, the instructor and students will discuss the tools as a class to synthesize the concepts and to sharpen critical thinking skills before and after student work on the lab assignments. Finally, these improvements should help students better prepare for, and navigate the timed component of the assessment.</p> <p>Finally, future iterations of this course will consider integrating new technology and applications such as robotic process automation (“RPA”). Professional accountants and accounting firms continue to adopt new technologies, processes, and analytical techniques, and it is imperative that our graduate accounting students be exposed to a variety of current tools and use cases.</p>	<p>N/A – New goal; do initial assessment only.</p>

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Goals	Initial Assessments	Curricular and/or Teaching Improvements	Second Assessments
<p><u>Goal 2 – Conceptual and Technical Competence:</u> Students will demonstrate conceptual and technical competence for professional accounting subjects, including the effective use of relevant accounting standards and appropriate technical research tools.</p>	<p>MAcc 665</p> <p>Spring 2018</p> <p>(Hoag)</p> <p><i>report submitted</i></p>	<p>MAcc 665:</p> <p>(1) Guide discussion of the various audit procedures and other concepts around an “audit workflow” or “audit timeline”. Doing so will require students to reflect on WHEN particular procedures are being performed (which in turn, should help students identify the purpose and goals of each procedure).</p> <p>(2) Spend a considerable amount of time during the first week of class reviewing with students the auditing standard frameworks, research resources, and best practices for citing technical auditing research to establish a strong foundation for success in a graduate AUDIT research course. Note: It cannot be assumed that students will automatically transfer ACCOUNTING research competency from other graduate courses into this course.</p> <p>(3) Emphasize the importance of carefully citing applicable auditing research as a means of documenting (a) the suitability of audit work in the context of the associated standards; and (b) that the audit was conducted in accordance with applicable standards. Students recognize the audit workpapers they draft should document principle conclusions and the work performed in support of those conclusions, but do not necessarily understand the importance of documenting compliance with applicable auditing standards.</p> <p>MAcc 663:</p> <p>(1) Better highlight the importance of the critique portion of the case and make it a more important part of the project grade. This will incentivize all students to be more thorough in their analysis and focus more intently on specific citations within the Conceptual Framework.</p> <p>(2) Spend more time discussing documentation techniques prior to using the project. This will help students organize their narratives and flowcharts that depict the authoritative guidance.</p>	<p>MAcc 663</p> <p>Fall 2019</p> <p>(McNellis)</p> <p><i>report submitted</i></p>

**Gonzaga MAcc Program
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Goals	Initial Assessments	Curricular and/or Teaching Improvements	Second Assessments
<p><u>Goal 3 – Professional Ethics:</u> Students will increase their ethical awareness of issues encountered in a professional accounting environment and will exhibit sound ethical decision making in their recommended response(s).</p>	<p>MACC 664 Summer 2016 (Kern) <i>report submitted</i></p>	<p>Since class size has increased significantly, the professor did a thorough review of the weekly written assignments and prioritized those case studies that are most likely to be relevant to most students within the first several years of their careers (for example, cases about workplace dating, requests to underreport hours, requests to alter workpapers, etc.). The professor will provide individualized feedback on those assignments. In addition, a few students found it difficult to participate in the group project due to the size of the class. The professor will split the class into two or more groups in future to make the group size more manageable for students.</p> <p>Additional improvements were made from 2017 to 2019, including creating rubrics with clear expectations about writing quality and content, sending reminder emails to help students manage due dates, adding reminders within the syllabus, and providing more timely feedback on written work.</p>	<p>MACC 664 Summer 2019 (Kern) <i>report submitted</i></p>
<p><u>Goal 4 – Professional Communications:</u> Students will communicate clearly, intentionally and effectively given the audience and situational context using appropriate technologies, both individually and in group settings.</p>	<p>MACC 661 Spring 2018 (DeHart) <i>report submitted</i></p>	<p>The instructor will spend more time in the future on techniques for improving clarity, since that was the only writing trait where average scores decreased from the beginning of the semester to the end. In addition, the instructor will focus on correct mechanics and grammar, professional tone, and standard business format, since average scores were lowest for that writing trait (“Professional”). While the instructor already teaches those topics in her class, her new plan is to teach students how to install “Grammarly” on their computers and devices (Grammarly is a free program that catches errors and teaches grammar rules).</p>	<p>MACC 661 Spring 2020 (DeHart) <i>report submitted</i></p>

Graduate Learning Outcomes – MBA

- Goal 1 Strategic Thinking and Leadership: Gonzaga MBA students are able to position organizations in chosen market areas, compete successfully, and satisfy stakeholders with the objective of achieving superior organizational performance.
- MBA students will demonstrate the ability to articulate a vision and set prioritized strategic objectives.
 - MBA students will formulate business strategies utilizing their understanding of the key functional areas of business.
- Goal 2 Ethics and Social Responsibility: MBA students champion ethical and socially responsibility decision making for the common good.
- Objective: MBA students will recognize ethical issues and demonstrate the skills necessary to make informed, ethical decisions in complex, conflicting or ambiguous environments or situations.
- Goal 3 Critical Thinking: Gonzaga MBA students are able to identify problems, generate and evaluate alternatives using appropriate analytical and quantitative techniques, and draw conclusions.
- Objective: MBA students will evaluate organizations and recommend optimal strategies and actions that demonstrate their ability to frame problems contextually and use appropriate analytical and quantitative techniques.
- Goal 4 Effective Communication: Gonzaga MBA students are effective business communicators.
- Objective: MBA students will demonstrate their ability to communicate their ideas effectively and efficiently in a variety of business settings.
- Goal 5 Global Perspective: Gonzaga MBA students appreciate and understand the value of diverse perspectives in business decision making and organizational life.
- Objective: MBA students will evaluate and integrate economic, political, technological, environmental and societal issues into their decision making and show competencies required to compete in the global environment in their analyses.
 - Objective: MBA students will incorporate the concepts of global diversity and inclusiveness in their analyses and decision-making.

Gonzaga MBA Learning Goals Outcome Assessment Timeline		
Goals and Objectives	First Assessment	Second Assessment
1a. MBA students will demonstrate the ability to articulate a vision and set prioritized strategic objectives.	Completed Fall 2018 (MBUS 616 – Stewart)	Fall 2020 (MBUS 616 - Stewart)
1b. MBA students will formulate business strategies utilizing their understanding of the key functional areas of business.	Summer 2019 (MBUS 625 – Beqiri)	Fall 2020 (MBUS 625 - Beqiri)
2. MBA students will recognize ethical issues and demonstrate the skills necessary to make informed, ethical decisions in complex, conflicting or ambiguous environments or situations.	Spring 2019 (MBUS 614 - Steverson)	Spring 2020 (MBUS 614 - Steverson)
3. MBA students will evaluate organizations and recommend optimal strategies and actions that demonstrate their ability to frame problems contextually and use appropriate analytical and quantitative techniques.	Summer 2019 (MBUS 613 - Beqiri)	Fall 2020 (MBUS 613 - Beqiri)
4. MBA students will demonstrate their ability to communicate their ideas effectively and efficiently in a variety of business settings.	Completed Spring 2019 (MBUS 627 - Kurpis)	Spring 2020 (MBUS 627 - Kurpis)
5a. MBA students will evaluate and integrate economic, political, technological, environmental and societal issues into their decision making and show competencies required to compete in the global environment in their analyses.	Fall 2018 (MBUS 626 - Fletcher)	Fall 2020 (MBUS 626 - Chuang)
5b. MBA students will incorporate the concepts of global diversity and inclusiveness in their analyses and decision-making.	Summer 2019 (MBUS 612 - Pepper)	Summer 2020 (MBUS 612 - Pepper)

Graduate Learning Outcomes – MBA-AIE

- Goal 1 Strategic Thinking: Gonzaga MBA-AIE students are able to position organizations in chosen market areas, compete successfully, and satisfy stakeholders with the objective of achieving superior organizational performance.
- Objective: MBA-AIE students will demonstrate the ability to articulate a vision and set prioritized strategic objectives.
 - Objective: MBA-AIE students will formulate business strategies utilizing their understanding of the key functional areas of business.
- Goal 2 Ethics and Social Responsibility: Gonzaga MBA-AIE students champion ethical and socially responsibility decision making for the common good.
- Objective: MBA-AIE students will recognize ethical issues and demonstrate the skills necessary to make informed, ethical decisions in complex, conflicting or ambiguous environments or situations.
- Goal 3 Tribal Entrepreneurship and Leadership: Gonzaga MBA-AIE students will demonstrate entrepreneurship and leadership skills.
- Objective: MBA-AIE students will demonstrate their ability to develop a successful small business marketing plan, by articulating customer audiences, key messaging and positioning, and activation through marketing and advertising channels.
 - Objective: MBA-AIE students will apply leadership paradigms to proposed community change initiatives, taking community context and organizational communication into consideration.
- Goal 4 Effective Communication: Gonzaga MBA-AIE students are effective business communicators.
- Objective: MBA-AIE students will demonstrate their ability to communicate their ideas effectively and efficiently in a variety of business settings.
- Goal 5 Global Perspective: Gonzaga MBA-AIE students appreciate and understand the value of diverse perspectives in business decision making and organizational life.
- Objective: MBA-AIE students will evaluate and integrate economic, political, technological, environmental and societal issues into their decision making and show competencies required to effect changes in their communities.
- Goal 6 Community and Economic Impact: MBA-AIE students will bring meaningful, sustainable, and intentional change to their communities, creating economic opportunities for themselves and for others.

**Gonzaga MBA-AIE Learning Goals
Outcome Assessment Timeline**

Goals and Objectives	First Assessment	Second Assessment
1a. MBA-AIE students will demonstrate the ability to articulate a vision and set prioritized strategic objectives.	Summer 2019* MBUS 616TRB (Stewart)	Summer 2021 MBUS 616TRB (Stewart)
1b. MBA-AIE students will formulate business strategies utilizing their understanding of the key functional areas of business.	Summer 2019* MBUS 628TRB (DeHart)	Summer 2021* MBUS 628TRB (DeHart)
2. MBA-AIE students will recognize ethical issues and demonstrate the skills necessary to make informed, ethical decisions in complex, conflicting or ambiguous environments or situations.	Summer 2019* MBUS 614TRB (Steverson)	Spring 2020* MBUS 625TRB (Beqiri)
3. MBA-AIE students will demonstrate their ability to develop a successful small business marketing plan by articulating customer audiences, key messaging and positioning, and activation through marketing and advertising channels.	Summer 2019* MBUS 615TRB (O'Callaghan)	Summer 2021 MBUS 615TRB (O'Callaghan)
3. MBA-AIE students will apply leadership paradigms to proposed community change initiatives, taking community context and organizational communication into consideration.	Summer 2019* MBUS 699TRB (Horsethief)	Summer 2021 MBUS 617TRB (Horsethief)
4. MBA-AIE students will demonstrate their ability to communicate their ideas effectively and efficiently in a variety of business settings.	Summer 2019* MBUS 614TRB (Steverson)	Spring 2020* MBUS 625TRB (Beqiri)
5a. MBA-AIE students will evaluate and integrate economic, political, technological, environmental and societal issues into their decision making and show competencies required to effect changes in their communities.	Fall 2019* MBUS 625TRB (Chen)	Spring 2020* MBUS 612TRB (Pepper)
6. MBA-AIE students will bring meaningful, sustainable, and intentional change to their communities, creating economic opportunities for themselves and for others.	N/A – Evidence provided via stories and articles	

Graduate Learning Outcomes – MSTax

- Goal 1 Students will demonstrate an understanding of the tax law and its application to facts and circumstances in the foundational areas of the federal taxation in the U.S.
- Students will demonstrate an ability to recognize issues and apply rules concerning the federal income taxation of partnerships.
 - Students will demonstrate an ability to recognize issues and apply rules concerning the federal income taxation of corporations.
 - Students will demonstrate an ability to recognize issues and apply rules concerning the federal taxation of wealth transfers.
 - Students will demonstrate an ability to recognize issues and apply rules concerning the federal taxation of property transactions.
 - Students will demonstrate an ability to recognize compliance obligations and prepare required federal tax returns.
- Goal 2 Students will demonstrate the ability to research issues in federal taxation and effectively communicate findings to the appropriate audience.
- Students will be able to identify the relevant ethical issues in a business situation.
 - Students will be able to identify alternate possible decisions and respective impacts.
 - Students will be able to judge the ethical merits of possible decisions using relevant ethical principles and perspectives.
 - Students will be able to offer an ethically informed and justified solution to business problems.
- Goal 3 Students will exhibit an understanding of the ethical framework for tax accountants working in a professional environment.
- Students will be able to identify the relevant ethical issues in a business situation.
 - Students will be able to identify alternate possible decisions and respective impacts.
 - Students will be able to judge the ethical merits of possible decisions using relevant ethical principles and perspectives.
 - Students will be able to offer an ethically informed and justified solution to business problems.
- Goal 4 Students will demonstrate preparedness for entering the profession through success on the CPA exam and through success in the placement process.
- Students' performance on the CPA exam will place Gonzaga in the top 1/3 of "large accounting programs" in the country.
 - At least 90% of students will be placed within six months of graduation.

**Gonzaga MAcc Program
MAcc 2016-21 AoL Assessment Plan**

Goals	Objectives	Initial Assessments	Curricular and/or Teaching Improvements	Second Assessments
1. Students will demonstrate an understanding of the tax law and its application to facts and circumstances in the foundational areas of the federal taxation in the U.S.	1. Students will demonstrate an ability to recognize issues and apply rules concerning the federal income taxation of partnerships.	MSTAX 605 Fall 2018 (Weber)		MSTAX 605 Fall 2020
	2. Students will demonstrate an ability to recognize issues and apply rules concerning the federal income taxation of corporations.	MSTAX 604 Spring 2016	1. A new textbook will be explored 2. A renewed focus on fundamentals will be reflected in revised PPT slides and lectures 3. Additional in-class problems (other than Gleim questions) will be developed for students. The problems will be illustrative of how different rules interact when applied to a specific set of facts. Comprehensive problems to recap concepts will be developed and used at the end of a learning module when practical.	MSTAX 604 Spring 2020 (Brajcich)
	3. Students will demonstrate an ability to recognize issues and apply rules concerning the federal taxation of wealth transfers.	MSTAX 606 Spring 2020 (Andrew)	Offered independent studies only in Spring/Fall 2017, so assessments moved to 20/21.	MSTAX 606 Spring 2021 (Brajcich)
	4. Students will demonstrate an ability to recognize issues and apply rules concerning the federal taxation of property transactions.	MSTAX 607 Summer 2017 or 2018 (Weber)		MSTAX 607 Summer 2020 (Weber)
	5. Students will demonstrate an ability to recognize compliance obligations and prepare required federal tax returns.	MSTAX 605 Fall 2018 Weber will look at tax return projects		MSTAX 604 or 614 Spring 2020 (Brajcich)

Gonzaga MAcc Program
MAcc 2016-21 AoL Assessment Plan

Goals	Objectives	Initial Assessments	Curricular and/or Teaching Improvements	Second Assessments
<p>2. Students will demonstrate the ability to research issues in federal taxation and effectively communicate findings to the appropriate audience.</p>	<ol style="list-style-type: none"> 1. Students will analyze the relevant law by utilizing tools provided by subscription research services, library resources and free information issued by the government or other credible sources. 2. Students will demonstrate an ability to draft the results of their research through memoranda, letters, email and other written correspondence in a concise, structured manner to other professionals or clients with varying levels of tax sophistication. 3. Students will demonstrate an ability to convey technical tax topics through public speaking presentations. 	<p>MSTAX 667 Fall 2016</p>		<p>MSTAX 667 Fall 2019 (McNulty)</p>

**Gonzaga MAcc Program
MACC 2016-21 AoL Assessment Plan**

Goals	Objectives	Initial Assessments	Curricular and/or Teaching Improvements	Second Assessments
3. Students will exhibit an understanding of the ethical framework for tax accountants working in a professional environment.	<ol style="list-style-type: none"> 1. Students will be able to identify the relevant ethical issues in a business situation. 2. Students will be able to identify alternate possible decisions and respective impacts. 3. Students will be able to judge the ethical merits of possible decisions using relevant ethical principles and perspectives. 4. Students will be able to offer an ethically informed and justified solution to business problems. 	MTAX 664 Summer 2016	Since class size has increased significantly, the professor did a thorough review of the weekly written assignments and prioritized those case studies that are most likely to be relevant to most students within the first several years of their careers (for example, cases about workplace dating, requests to underreport hours, requests to alter workpapers, etc.). The professor will provide Individualized feedback on those assignments. In addition, a few students found it difficult to participate in the group project due to the size of the class. The professor will split the class into two or more groups in future to make the group size more manageable for students.	MTAX 664 Summer 2019 (Kern)
4. Students will demonstrate preparedness for entering the profession through success on the CPA exam and through success in the placement process.	<ol style="list-style-type: none"> 1. Students' performance on the CPA exam will place Gonzaga in the top 1/3 of "large accounting programs" in the country. 2. At least 90% of students will be placed within six months of graduation. 	Weber to report 2016 statistics		Weber to report 2018 statistics