



University of Maryland University College

**Master of Science in Accounting and Information Technology (MSAT)
Management, Accounting, and Finance Department**

PROGRAM ASSESSMENT PLAN
Program Outcomes and Learning Assessment Criteria

Summer 2007

Master of Science in Accounting and Information Technology Program

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PROGRAM OVERVIEW

The Master of Science in Accounting and Information Technology Program is designed for students who want to gain a thorough understanding of accounting with an information technology emphasis. The resulting competencies in both accounting and information technology will enable the graduate to respond to the evolving demands in modern organizations for information systems and applications, to pursue management positions, and to perform as liaison between the information technology (IT) department and organizational executives. In addition, successful completion of the program may satisfy the state-specific education requirements for candidacy for the Certified Public Accountant examination.

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PROGRAM OF STUDY

CORE COURSES

UCSP 611	Introduction to Graduate Library Research Skills	0 credit hours
ACCT 608	Fraud Detection and Accounting Ethics	3 credit hours
ACCT 610	Financial Accounting	3 credit hours
ACCT 614	Accounting Information Systems	3 credit hours
ACCT 612	Auditing Process	3 credit hours
ACCT 613	Federal Income Taxation	3 credit hours
ACCT 665	Special Topics in Accounting	3 credit hours
MSAT 670	Accounting and Information Technology Capstone	3 credit hours
ISAS 610	Information Systems Management and Integration	3 credit hours
ISAS 630	Systems Analysis and Design	3 credit hours
ISAS 650	Information Technology, the CIO, and Organizational Transformation	3 credit hours
INFA 610	Computer Security, Software Assurance, Hardware Assurance, and Security Management	3 credit hours
IMAT 637	IT Acquisitions Management	3 credit hours

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DEVELOPMENT OF PROGRAM OUTCOMES

The table below identifies the curricular influences that support the program outcomes specific to the Master of Science in Accounting and Information Technology Program.

SOURCES/RESOURCES PROVIDING CURRICULAR FOUNDATION FOR PROGRAM OUTCOMES Master of Science in Accounting and Information Technology Program		
SOURCE	DESCRIPTION	WEB ADDRESS OR DOCUMENT NAME (if applicable)
Core Learning Areas of the UMUC Graduate School of Management and Technology	<p>UMUC degree programs are required to imbed identified institutional CLAs into each degree program. The CLAs for the Graduate School of Management and Technology are:</p> <ul style="list-style-type: none"> • Written Communication (COMM) • Technology Fluency (TECH) • Information Literacy (INFO) • Quantitative Literacy (QUAN) • Critical Thinking (THIN) <p>The expanded definition for each Core Learning Area was considered in creating the respective program outcome.</p>	UMUC Institutional Plan for the Assessment of Student Learning
American Institute of Certified Public Accountants (AICPA)	The AICPA writes the Certified Public Accountant examination and suggests curricula that will prepare students for entry into the public accounting profession.	
International Federation of Accountants (IFAC)	The IFAC is a pioneer in discussions of distance education in accounting and suggests standards to be met by such programs.	
State Board of Public Accountancy of Maryland	The Maryland State Board of Public Accountancy sets education requirements for eligibility for the Certified Public Accounting examination in Maryland.	

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PROGRAM OUTCOMES

The program outcomes for the Master of Science in Accounting and Information Technology Program are delineated below. The program outcomes describe the expectations for all graduates for the Master of Science in Accounting and Information Technology Program.

PROGRAM OUTCOMES Master of Science in Accounting and Information Technology Program	
CORE LEARNING AREA	PROGRAM OUTCOME
COMM	Use effective communication to express accounting and information technology ideas and concepts clearly and with professional manner and tone.
TECH	Evaluate the effect of technology on the application of accounting within an organization.
INFO	Evaluate major developments, current issues, and innovations in accounting and in information technology to understand the effects on the organization and how such effects support managerial decision-making.
QUAN	Apply appropriate analytic skills and quality management techniques to evaluate and design accounting and information systems.
THIN	Analyze professional ethical problems in accounting and in information technology in order to determine an appropriate course of action.

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ALIGNMENT OF PROGRAM OUTCOMES WITH LEARNING OBJECTIVES AND ASSESSMENT METHODS

The following grid aligns the program outcomes of the Master of Science in Accounting and Information Technology Program with:
 1) learning objectives from the designated program coursework and 2) specific methods used to assess student learning within the degree program.

CURRICULAR ALIGNMENT			
Master of Science in Accounting and Information Technology Program			
CORE LEARNING AREA	PROGRAM OUTCOME	LEARNING OBJECTIVE(S) AND CORRELATING COURSEWORK	METHOD(S) OF ASSESSMENT
COMM	Use effective communication to express accounting and information technology ideas and concepts clearly and with professional manner and tone.	Effectively communicate solutions to practical accounting problems. (ACCT 610)	Essay and/or Writing Task
TECH	Evaluate the effect of technology on the application of accounting within an organization.	Apply the principles supporting the process of designing, implementing, and maintaining an accounting information system to typical situations faced by practicing accountants. (ACCT 614)	Homework Assignment
INFO	Evaluate major developments, current issues, and innovations in accounting and in information technology to understand the effects on the organization and how such effects support managerial decision-making.	Articulate issues currently debated in modern accounting research and demonstrate the ability to critique relevant research based on professional accounting literature. (ACCT 610)	Essay and/or Writing Task
QUAN	Apply appropriate analytic skills and quality management techniques to evaluate and design accounting and information systems.	Apply traditional flowcharting and data-flow diagramming as the basis for the design of an accounting information system. (ACCT 614)	Case Study
THIN	Analyze professional ethical problems in accounting and in information technology in order to determine an appropriate course of action.	Recognize the full range of accounting ethics issues inherent in internal and external recording and reporting of financial information. (ACCT 608)	Case Study