Please submit report to your department chair or program coordinator, the Associate Dean of your College, and to james.solomon@csun.edu, Director of the Office of Academic Assessment and Program Review, by September 30, 2019. You may, but are not required to, submit a separate report for each program, including graduate degree programs, which conducted assessment activities, or you may combine programs in a single report. Please identify your department/program in the file name for your report.

**College:** Nazarian College of Business & Economics

**Department:** Accounting & Information Systems

**Program:** Master of Professional Accountancy (MPAcc)

**Assessment liaison:** Dr. Rafi Efrat

# ****Please check off whichever is applicable:****

**A. \_\_\_\_X\_\_\_\_ Measured student work within program major/options.**

**B. \_\_\_\_X\_\_\_\_ Analyzed results of measurement within program major/options.**

**C. \_\_\_\_\_\_\_\_ Applied results of analysis to program review/curriculum/review/revision major/options.**

**D. \_\_\_\_\_\_\_\_\_ Focused exclusively on the direct assessment measurement of General Education Basic Skills outcomes**

1. **Overview of Annual Assessment Project(s).**

On a separate sheet,provide a brief overview of this year’s assessment activities, including:

* + - * an explanation for why your department chose the assessment activities (measurement, analysis, application, or GE assessment) that it enacted
			* if your department implemented assessment **option A**, identify which program SLOs were assessed (please identify the SLOs in full), in which classes and/or contexts, what assessment instruments were used and the methodology employed, the resulting scores, and the relation between this year’s measure of student work and that of past years: (include as an appendix any and all relevant materials that you wish to include)
			* if your department implemented assessment **option B**, identify what conclusions were drawn from the analysis of measured results, what changes to the program were planned in response, and the relation between this year’s analyses and past and future assessment activities
			* if your department implemented **option C**, identify the program modifications that were adopted, and the relation between program modifications and past and future assessment activities
			* if your program implemented **option D**, exclusively or simultaneously with **options A, B, and/or C**, identify the basic skill(s) assessed and the precise learning outcomes assessed, the assessment instruments and methodology employed, and the resulting scores
			* in what way(s) your assessment activities may reflect the university’s commitment to diversity in all its dimensions but especially with respect to underrepresented groups
			* any other assessment-related information you wish to include, including SLO revision (especially to ensure continuing alignment between program course offerings and both program and university student learning outcomes), and/or the creation and modification of new assessment instruments

# Preview of planned assessment activities for 2018-19.

Include a brief description as reflective of a continuous program of ongoing assessment.

This assessment report is the first year of a two year assessment cycle for the MPAcc Program. During year, select faculty teaching a course that is part of the assessment of learning plan were asked to implement course embedded measures by following five steps.

1. Establish learning goals for their course.
2. Show the connection between the course learning goals and the learning goals of the M.S. in Taxation.
3. Identify the skills, knowledge, and abilities that are needed to meet each course learning goal.
4. Give one assignment, test, or project that covers the course learning goal.
5. Measure student performance on each learning goal and set standards with four categories: “Not Acceptable”, “Acceptable” and “Above Average.”

Upon the conclusion of a course assessment, the faculty completed a report and submitted it for a review by the Program’s Director. All direct assessment took place during the 2018/19 academic year. Based on the findings from the assessment data, the Director of the Program presents a report to the program’s Advisory Board at its annual meeting for purposes of obtaining feedback on whether changes are needed to improve students’ learning and program success. During the second year of the assurance of learning cycle, faculty will be asked to prepare for implementation the suggested improvements identified in the assessment report.

Finally, indirect assessment data from students cohort is collected during and at the end of the program.

Table : MPAcc Learning Goals

| `` | MPAcc Learning Goals |
| --- | --- |
| G1 | Identify, analyze, and propose solutions to solve complex problems in accounting and related business matters using critical thinking skills. |
| G2 | Recognize and analyze ethical and professional responsibility issues in accounting and related business situations. |
| G3 | Apply accounting knowledge, and practice-based skills with a global perspective. |
| G4 | Demonstrate proficiency with knowledge and use of information systems in accounting and related business matters. |
| G5 | Communicate clearly and effectively their analysis of complex problems in accounting and related business matters. |
| G6 | Research accounting literature for both structure and unstructured problems. |
| G7 | Apply data analysis tools to analyze structured and unstructured data and information relevant to accounting and related business practice. |
| G8 | Attain the necessary knowledge and skills required to succeed in passing the CPA examination. |

Table : MPAcc Assurance of Learning Plan of Learning Goals: Fall 2018-Summer 2019

| Course Number | G1 |  G2 | G3 | G4 | G5 | G6 | G7 | G8 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ACCT 605 |  |  |  |  | X |  |  |  |
| ACCT 624 |  | X |  |  |  | X | X |  |
| IS 530 |  |  |  | X |  |  |  |  |
| ACCT 620C | X |  | X |  |  |  |  | X |

## Embedded Assessment Results:

The main findings from the embedded assessment results are:

* a significant majority (87%) of the students appear to be doing well on the critical thinking skills.
* a significant majority (97%) of the students appear to be doing well on understanding of the professional responsibility of accounting professionals.
* a significant majority (96%) of the students appear to demonstrate proficiency of practice-based skills with a global perspective.
* a sizeable majority (85%) of the students demonstrate proficiency in written communication skills.
* met the tax research skills.
* Students (100%) appear to demonstrate proficiency in conducting accounting research.
* a significant majority (96%) of students demonstrate proficiency in applying data analysis tools to analyze structured and unstructured data and information relevant to accounting and related business practice.
* a sizeable majority (88%) of the students demonstrate attainment of the necessary knowledge and skills required to succeed in passing the CPA examination

| Assessment of Learning Objective No 1. Identify, analyze, and propose solutions to solve complex problems in accounting and related business matters using critical thinking skills. |
| --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | □ Multiple choice questions□ Essay question (i.e., essay question on exam, memo, etc)□ Case Study**□ Simulation** |
| Please briefly describe the assessment problem/case you have selected to do the assessment | On June 30, 2019, Wisconsin, Inc., issued $600,000 in debt and 30,000 new shares of its $10 par value stock to Badger Company owners in exchange for all of the outstanding shares of that company. Wisconsin shares had a fair value of $40 per share. Prior to the combination, the financial statements for Wisconsin and Badger for the six-month period ending **June 30, 2019**, were as follows: **Wisconsin Badger**Revenues………………………… $ 1,800,000 $ 600,000 Expenses…………………………. (1,320,000) (400,000) Net income……………………. $ 480,000 200,000 ------------- ------------- Retained earnings, 1/1/19… $ 1,600,000 $ 400,000Net income………………………. 480,000 200,000Dividends paid…………………… (180,000) -0- Retained earnings, 6/30/19.. $ 1,900,000 $ 600,000 ------------- -------------Cash……………………………… $ 160,000 $ 220,000Receivables and inventory………. 800,000 340,000Patented technology (net)……… 1,800,000 600,000Equipment (net)……………………. 1,400,000 1,200,000 Total assets……………………… $4,160,000 $2,360,000 ------------- -------------Liabilities………………………… $ 1,000,000 $ 820,000Common stock…………………… 720,000 400,000Additional paid-in capital…………. 540,000 540,000Retained earnings…………………. 1,900,000 600,000 Total liabilities and equities…….. $4,160,000 $2,360,000Wisconsin also paid $60,000 to a broker for arranging the transaction. In addition, Wisconsin paid $80,000 in stock issuance costs. Badger’s equipment was actually worth $1,400,000, but its patented technology was valued at only $560,000. The transaction is to be accounted for using the acquisition method. Determine the **consolidated balances** for the following accounts.1. Net Income. **(5 points)**
2. Patented technology. **(5 points)**
3. Goodwill. **(5 points)**
4. Liabilities. **(5 points)**
5. Common Stock. **(5 points)**
6. Additional Paid-In Capital. **(5 points)**
 |
| Please describe the results of your assessment |

| Not acceptable (below 75%) | Acceptable (between 75% and 84%) | Above Average (above 85%) |
| --- | --- | --- |
| N | % of sample | N | % of sample | N | % of sample |
| **6** | **12.5%** | **8** | **16.7%** | **34** | **70.8%** |

 |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | Most students (87.5%) appear to be able to identify, analyze, and propose solutions to solve complex problems in consolidation and related matters using critical thinking skills. |

| Assessment of Learning Objective No 2 |
| --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | □ Multiple choice questionsX Essay question (i.e., essay question on exam, memo, etc)□ Case Study□ Simulation |
| Please briefly describe the assessment problem/case you have selected to do the assessment | Three midterms and one final exam was given to the students of the course, using only short-answer essay questions. Each exam comprised of choice of five out of six questions focusing on the topics (and case studies) relevant to the chapters just covered, with the stipulation of foundational audit topics, such as audit assertions, independence, skepticism, judgment, evidence, and elements of the audit risk model, are possible in each exam. Question prompt examples: “identify the relevant accounts and assertion of concern for a given situation, describe a related what can go wrong, describe how the accounts are affected e.g., understatement or overstatement, and an alternate audit procedure to address the issue”; “walkthrough the steps to audit a given financial statement account or process”; “discuss the audit procedures to address this case study”; “describe the term and how it is incorporated into the audit procedure”. The grading rubric is based on the correctness of answer and completeness of answer, and to an extent, whether or not the answer is understandable.  |
| Please describe the results of your assessment |

| Not acceptable (below 75%) | Acceptable (between 75% and 84%) | Above Average (above 85%) |
| --- | --- | --- |
| N | % of sample | N | % of sample | N | % of sample |
| 1 | 3 | 19 | 56 | 14 | 41 |

 |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | * Some students did not follow the instructions and were likely affected by the exam time constraints as they did not practice the suggested, but optional discussion questions and exercises during individual study. Suggestions are to continue to suggest such individual study techniques and include more in-class quizzes to provide more of this practice.
* With the exam time constraint, many not acceptable / acceptable student answers showed weaknesses in general writing in first drafts (grammar, vague). Suggestions are to continue to groom writing skills with providing business writing frameworks and practice.
* A significant amount of time used in grading each exam. Planning to incorporate a more hybrid exam type with multiple choice and short-answer questions, along with in-class short answer quizzes to balance the load.
 |

| Assessment of Learning Objective No: 3. Apply accounting knowledge, and practice-based skills with a global perspective. |
| --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | □ Multiple choice questions**□ Essay question (i.e., essay question on exam, memo, etc)**□ Case Study□ Simulation |
| Please briefly describe the assessment problem/case you have selected to do the assessment | Explain how International Accounting Standards Board (IASB) develops International Financial Reporting Standards (IFRS) - aka standard setting procedures. **(5 points)** |
| Please describe the results of your assessment |

| Not acceptable (below 75%) | Acceptable (between 75% and 84%) | Above Average (above 85%) |
| --- | --- | --- |
| N | % of sample | N | % of sample | N | % of sample |
| 2 | 4.2% | 0 | 0% | 46 | 95.8% |

 |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | Most students (95.8%) appear to understand well how International Accounting Standards Board (IASB) develops International Financial Reporting Standards (IFRS), which is important in apply accounting knowledge, and practice-based skills with a global perspective. |

| Assessment of Learning Objective No 4 |
| --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | □ Multiple choice questions□ Essay question (i.e., essay question on exam, memo, etc)X Case Study□ Simulation |
| Please briefly describe the assessment problem/case you have selected to do the assessment | Teams of students were asked to prepare a Risk Assessment and Control Matrix (RACM) for 2-3 revenue cycle activities and 2-3 expenditure cycle activities. Each team presented its analysis and recommendations to the class. |
| Please describe the results of your assessment |

| Not acceptable (below 75%) | Acceptable (between 75% and 84%) | Above Average (above 85%) |
| --- | --- | --- |
| N | % of sample | N | % of sample | N | % of sample |
| 0 | 0% | 5 | 50% | 5 | 50% |

 |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | Students were able to identify needs for controls and appropriate control activity for all revenue and expenditure processes and the testing of their effectiveness. A more challenging task was determining tests of control design effectiveness. The other item that presented a challenge was focusing on the business, rather than the accounting, objective of the processes to be analyzed. I want to work on stressing the business objective in that analysis, that is the one area I think there is a need for better understanding |

| Assessment of Learning Objective No 5 |
| --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | □ Multiple choice questionsX Essay question (i.e., essay question on exam, memo, etc)□ Case Study□ Simulation |
| Please briefly describe the assessment problem/case you have selected to do the assessment | Writing assignment utilizing Securities and Exchange Commission Accounting and Auditing Enforcement Releases (SEC AAER), following a specified problem-solving framework and memo format was utilized to assess research skills on accounting and auditing issues. Each student was to select a unique SEC AAER case, provide an executive summary in the form of bullet points, and for the main memo: discuss the accounting issue(s) and accounts / disclosures affected, why that issue is important to consider as an investor, what did the auditor miss, what audit procedures should have been applied, the audit lesson learned, and a reflection on why the SEC chose to create a SEC AAER on the case. The grading rubric is based on completeness of answer and the writing style / understandability. Generally, students with not acceptable work, did not fulfill the required items of the memo or did not adequately evaluate their selected case. Students with acceptable work need improvement on conciseness and ease of readability. |
| Please describe the results of your assessment |

| Not acceptable (below 75%) | Acceptable (between 75% and 84%) | Above Average (above 85%) |
| --- | --- | --- |
| N | % of sample | N | % of sample | N | % of sample |
| 5 | 15 | 7 | 20 | 22 | 65 |

 |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | Generally ended up as a good assignment and each answer can be unique. A class activity included taking one SEC AAER as an example and walking through it as though it was their assignment; most students followed the specified framework and memo format. Students are warned that if their select case is the same as another student and the evaluation is similar, their grades will be reduced.  |
| Assessment of Learning Objective No 6 |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | □ Multiple choice questions□ Essay question (i.e., essay question on exam, memo, etc)□ Case StudyX Simulation |
| Please briefly describe the assessment problem/case you have selected to do the assessment | Audit simulation with the *Integrated Audit Practice Case, 7th edition*, by Kerr, Elder and Arens, walks through a hypothetical audit from planning to reporting, incorporating workpaper documentation, performance of audit procedures (risk assessment, control testing and evaluation, sampling, analytical procedures and substantive procedures), evaluation and documentation of results), drafting the audit report and components of audit committee communication items, and discussion questions on the procedures. In the case, there are 10 possible assignments. For the course, 5 of these assignments were walked through on the board with suggested answers provided during instruction, and the remaining 5 of the assignments required as a completion of a group project. Those 5 remaining assignments covered preliminary analytics and risk assessment; materiality and scope the audit; testing receivables; testing inventory; reporting on the audit. The grading rubric is based on the completeness and accuracy of the work. Students were in groups of 3. |
| Please describe the results of your assessment |

| Not acceptable (below 75%) | Acceptable (between 75% and 84%) | Above Average (above 85%) |
| --- | --- | --- |
| N | % of sample | N | % of sample | N | % of sample |
| 0 | 0 | 0 | 0 | 36 | 100  |

 |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | The assignment was originally anticipated to have groups complete all 10 assignments for the effective full audit simulation, but due to time constraints was modified. One possible improvement will be to require the other five (non-group) components to be submitted individually at the end of class of review. This was a good case where students needed to return to the audit techniques and theory discussed in ACCT605, and also turn to the audit standards to identify what needed to be done. The case gave enough instruction to allow students to see a structured problem with an example (such as internal control assessment on revenue, and they complete the internal control assessment on expenses), and for unstructured problems, allow them to make and document the judgments made on materiality or evaluation of errors. This assignment required significant manual grading, which cannot be avoided. |

| Assessment of Learning Objective No 7 |
| --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | □ Multiple choice questions□ Essay question (i.e., essay question on exam, memo, etc)□ Case StudyX Simulation |
| Please briefly describe the assessment problem/case you have selected to do the assessment | Data analytical procedures simulation using Caseware IDEA to load and analyze financial system data, such as accounts receivables, sales, purchases, expenses, approved customer credit lists, approved vendor lists, authorized user lists, etc., and match these techniques to audit assertions and audit procedure objectives (external audit) and informativeness of the procedure for decision-making (internal audit). This was assigned as a group project where students also evaluate the results to audit conclusions, some of this was auto-graded with the textbook resources, and the rest was manually graded. |
| Please describe the results of your assessment |

| Not acceptable (below 75%) | Acceptable (between 75% and 84%) | Above Average (above 85%) |
| --- | --- | --- |
| N | % of sample | N | % of sample | N | % of sample |
| 3 | 8 | 3 | 8 | 30 | 84 |

 |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | Many students challenged the project, suggesting there was too much work and because they were unfamiliar with the software. In response to this, the assignment was revised, and resulting in the removal of two topics of analysis and evaluation on statistical evaluation and sampling in audit. Note that the IDEA tutorial and more basic analysis walkthrough exercises (introductory assignment) were highly recommended to be completed in the ACCT605 prerequisite course as this assignment in ACCT624 was planned, and the IDEA introductory assignment was given as an extra credit opportunity in ACCT605. In the future, the IDEA introductory assignment will be a required assignment in the ACCT 605 prerequisite course. Other suggestions would include getting students more prepared with advanced Excel and relationship models of databases (in IS 530); incorporate data analytics audit framework topics into the course; and require submission of individual components / parts of the assignment. A future enhancement would be to incorporate the data analytics visualization newer tools within IDEA. Students rated as not acceptable did not timely start their group assignment and ended up not submitting a complete engagement. Some parts of this assignment required significant manual grading, which cannot be avoided. |

| Assessment of Learning Objective No 8. Attain the necessary knowledge and skills required to succeed in passing the CPA examination. |
| --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | **□ Multiple choice questions**□ Essay question (i.e., essay question on exam, memo, etc)□ Case Study□ Simulation |
| Please briefly describe the assessment problem/case you have selected to do the assessment | 1. Under the temporal method, which accounts are remeasured using current exchange rates? A. All revenues and expenses.B. All assets and liabilities. C. All current assets and deferred income. D. All stockholders’ equity.E. Cash, receivables, and most liabilities. 2. Which one of the following regulates the subsequent trading of securities through brokers and exchanges? A. The Securities Act of 1933.B. The Securities Exchange Act of 1934.C. The Investment Company Act of 1940.D. The Investment Advisers Act of 1940.E. The Sarbanes-Oxley Act of 2002.On June 1, year 1, ABC Co. issued a 600,000 euro purchase order for equipment to be supplied by a German company. ABC's functional currency is the U.S. dollar. The equipment was delivered to ABC on November 1, year 1, and ABC recorded a payable due to the German company. ABC paid for the equipment on January 31, year 2. The following are the exchange rates in effect: June 1, year 1 1 euro = 1.40 U.S. dollarsNovember 1, year 1 1 euro = 1.50 U.S. dollarsDecember 31, year 1 1 euro = 1.35 U.S. dollarsJanuary 31, year 2 1 euro = 1.30 U.S. dollarsUnder IFRS, what is the foreign currency gain or loss that ABC should record for the year ended December 31, year 1?A. A loss of $90,000.B. A loss of $60,000.C. A gain of $30,000.D. A gain of $60,000.E. A gain of $90,000.4. A company from the United Kingdom uses British pounds in its normal operations, reports in the European Union in euros, and reports in the United States in U.S. dollars. The company is owned by a private equity firm in Japan. What is the company's functional currency?  A. The Euro. B. The British pound. C. The U.S. dollar. D. The Japanese yen. |
| Please describe the results of your assessment |

| Not acceptable (below 75%) | Acceptable (between 75% and 84%) | Above Average (above 85%) |
| --- | --- | --- |
| N | % of sample | N | % of sample | N | % of sample |
| 8 | 16.7% | 17 | 35.4% | 23 | 47.9% |

 |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | Majority of the students (83.3%) seem to have necessary knowledge and skills required to succeed in passing the CPA examination. However, more multiple choice questions similar to the CPA examination questions need to be reviewed in class.  |

| Assessment of Learning Objective No 9 |
| --- |
| Type of Assessment Tool Used | X Direct Method of Assessment (i.e., evaluation of performance on a case problem) |
| If direct assessment tool was used, did you use: | □ Multiple choice questions□ Essay question (i.e., essay question on exam, memo, etc)X Case Study□ Simulation |
| Please briefly describe the assessment problem/case you have selected to do the assessment | Selected ‘failed’ audit cases that require discussion in class (each group prepares their answers and then answers given and surprise questions), measured through earning higher levels of participation points. Groups are required to be changed 4 times during the semester. Discussion questions included identifying the key issues in the case, what went wrong (ethics and management actions), what went wrong (audit risk, controls, audit procedures, audit conclusions), what are the audit issues to be aware of on a future instance. Seven cases for class discussion were assigned: Andersen/Enron - independence; Madoff Securities - skepticism; Daily Journal Corporation - client acceptance; Satyam - related party transactions; HealthSouth - tone at the top and governance; Crazy Eddie’s - fraud triangle; General Motors - decision on going concern reporting. Higher participation points are given to students who are active in the class discussion, providing unique and helpful answers that enhance the understanding of the key issues of the case. Ample opportunity during class was given for every group to provide discussion on each case. The cases are also then included as one question on each midterm and final exam. Assessment description:* Above average score: students have actively participated throughout the semester on the most of the cases (five to seven) and received participation points
* Not acceptable scores: students who did not actively participate throughout the semester on the various cases, generally did not participate or provided limited response for one or two cases
* Acceptable score: Between above average and not acceptable
 |
| Please describe the results of your assessment |

| Not acceptable (below 75%) | Acceptable (between 75% and 84%) | Above Average (above 85%) |
| --- | --- | --- |
| N | % of sample | N | % of sample | N | % of sample |
| 4 | 12 | 14 | 41 | 16 | 47 |

 |
| Please describe lessons learned from this assessment tool and identify possible future action to address issues raised, if any | As some students did not actively participate (represents those in the ‘not acceptable’), a suggestion is to require discussion board post after we have discussed the case in class. Such students may not want to speak in class and the alternative would be to allow them to communicate their response in writing. Overall, this class discussion and case review focused on many of the responsibilities that professional accountants (if they are a part of management) and auditors (if they are a part of the audit team) should be ready to recognize and analyze in future situations. |

## Preview of planned assessment activities for 2019-2020.

Include a brief description as reflective of a continuous program of ongoing assessment.

1. Based on indirect assessment results, we have made a number of changes to the program that we plan to implement next year, including
2. Revamp of the Technology Bootcamp. Rather than have six hour in person technology bootcamp in the summer before the start of the program, we are now going to require all incoming students to complete a 12 sequenced module on Microsoft Excel or demonstrate proficiency in Excel by passing the Microsoft Excel certification.
3. Revamp the Accounting Bootcamp. To better prepare incoming students to the Accounting Bootcamp in the summer, we plan to require incoming students to complete a 6-hour online modules on financial accounting, as well as take an online financial accounting assessment prior to the start of the Accounting Bootcamp.
4. Replace the CPA Review Course. Based on feedback from faculty and students, we decided to switch a vendor for the CPA Review Course to better prepare our students to pass the CPA exam upon completion of the program.
5. To encourage active student’s participation, consider integrating discussion board post after we have discussed the case in class.
6. To better prepare the students to pass the CPA exam, more multiple-choice questions similar to the CPA examination questions need to be reviewed in class.
7. To advance students’ data analytics skills, we need to incorporate the data analytics visualization newer tools within IDEA.