

التاريخ: 2024/05/12

المحترمة

إلى: د. سارة عيسى خلف  
مشرف وحدة تطوير المناهج

د. علي هويدي  
كلية العلوم الإدارية  
قسم المحاسبة

من: د. علي هويدي  
مدير برنامج الماجستير في المحاسبة

تحية طيبة وبعد ،،،

الموضوع: التقرير الفصلي لجودة التعليم في برنامج ماجستير العلوم في المحاسبة

بالإشارة الى الموضوع أعلاه والى كتابكم رقم 43 بتاريخ 2024/4/2، فقد تم مناقشة بنود التقرير بواسطة لجنة من الزملاء ممن كانوا أعضاء او مدراء للبرنامج خلال الفترة التي شملها التقرير، وقد تولى الزميل الأستاذ الدكتور وائل الراشد إعداد مقترح بالإجراءات التي يتم اتخاذها والتي تركزت على جانبي Decision Making & Written Communication، في ضوء ما جاء بكتابكم، وقد تم مناقشة المقترح المقدم من سيادته وإقراره، ومرفق نسخة منه، ونتمنى ان يساعد الأخذ بما جاء بالمقترح من إجراءات في تنمية مهارات اتخاذ القرارات ومهارات العرض والكتابة لدى الطلاب إن شاء الله .

وتفضلوا بقبول فائق الاحترام والتقدير ،،،

**Acc-MS Learning Metrics  
Decision making & Writing Skills  
Spring 2023-24  
Prof. Wael Alrashed**

**Primer**

1. The purpose of these remedies is to improve students' face to face weakness in responding to decision making issues and writing assignments related to both in-class and extra-curriculum.
2. Accounting MS program is set to on revolving pace to overcome impeded pitfalls inherited through the ongoing educational-business system of cba since the transformation to major fields of studies at cba.
3. Learning goals for the accounting program with related assessment activities have always been moderated to customized capabilities of the program intakes.
4. Complete list of assessment activities with descriptions are disclosed in public for students before registering into a specific course of the program in order to realize the size and momentum requirements.
5. Assessment activities timeline have also been accommodated in the program offering to lessen the impact of below average measurements across all offered courses.
6. From 2021 updated outline of the process for continuous improvement of the program including expected use of assessment results. This has included revising extra-curriculum, stand-alone assignments, individual class presentation, and more into judgmental inquiries leading to building some conceptual acknowledgments of accounting know-how as well as practices.
7. MS program faculty participation (sign-off sheet) has also impacted the freelance in accelerating improvements and innovation in in-class exercises and problem solving which are based on decision making matrix. New agreed upon instructions with the college of higher studies to host as many of eligible faculty members as possible.
8. Upon completing program requirements core competencies are usually enforced by oral and written exams measuring students modalities toward self-expression and comprehension related to

accounting issues. The grading scale of both exams are to be revisited to place higher values to written exam.

9. The accounting MS courses are taught in a framework of modern business complexity so that students develop their decision-making skills in realistic environments and learn wide range of ways in which the accountant's skills are used to effectively manage an enterprise.
10. According to latest scoring of students competencies some remedial enforcements have been adopted as further elaborated herein.

### **Remedies: Decision making competencies**

The structure of inquiries, exercises and in-class quizzes are set in accordance with esteeming students assessment rather on pre-set answers or analytical problems. For example, questions are to be weighted on distributed grades as follows:

Question	Description	Weight	Norms
Analytical	Extracting values or numerical knowns based on formulation or relationship	Max 25%	Usually students score high on this section as most of the under-grad courses are set heavily on this talents
Judgmental	Building on extracted financial facts and measures some driven rules leading to personal judgments followed by consequent decisions.	45-55%	Trends are more like to support the norm of students avoiding sole responsibilities with respects to concluded results. Thus a proven remedy is to encourage them to do it as collaborative efforts and to some limits assignments.
Conceptual	Gradually attracting students to discover logical reasoning behind some accounting practices based on the judgmental section.	15-20%	This is the most difficult part as students have to practice under many presumed inquiries and applicable sensitivity analysis to achieve solid ground on their findings, which provide instructional guidelines.
Ponderings	Elaborated in-class discussions on specific accounting issues either as role plays, or counter parts groups.	Max 10%	To reinforce students self-confidence and boost their self-learning abilities toward debates on conceptual accounting materials.



**Specimen question**

The purpose of this question is to encourage enrolled students to apply interdisciplinary knowledge on the course strategical learning goals. For example:

Outlay	Weight	Content	Requirement	Resolve
Short Essays	15-20%	Measuring tax administrative efficiency in managing tax collection cost and tax capacity in the country.	Suggest a quasi-cost accounting model to measure <i>Administratively Efficient Tax</i> - low administrative costs and high revenue?	Applying multi concept and field of study (cost accounting, econometric, management science, quantitative model) in visualizing a symbolic approach?
Quiz	5%	How IFRs reflecting stakeholder's interests in tax proforma while maintaining tax regulations and reporting requirements?	Listing interlocked and interrelated interests of parties in taxable income.	Comparison matrix of different parties' interest and how to balance them against professional requirements.
Mid terms	25-30%	Mixed type of queries but it should not be less than 5	Varies from moderate to above average while at least should be advance critique problem while students have to show decision making and writing skills.	Specimens of Previous exams are discussed before class to prepare students on the optimal answer(s) especially those related to subjective and opinions (judgmental).

**Remedies: writing competencies**

In general terms, the tendency toward building writing skills is becoming extremely difficult to achieve particularly with new advancement of AI and the availability of uncontrollable instructional tools. It is almost impossible to supervise students' assignments remotely or beyond class boundaries. Thus, dependency is enlarging on tangible resources while fulfilling required assignments while in class or within close contact to assure their personal expression to the matter under investigation. Some helpful measure, in this respect, may include:

Measure	Assessment	Supplements	Results
Students will demonstrate mastery of core competencies such as written communication and write up short responses.	Graduating Senior Core Competency Survey.	Focus Groups and Stakeholder Interviews & Questionnaires.	Incentivizes students toward expressing their views through direct platforms.
Discuss and solve diverse and unstructured accounting problems or issues using the theoretical framework of established accounting principles.	Accounting Upper Division Content Exam	Students are given options to come up with structured problems from their own resources provided that it fits specified conditions such as to cover allowances or provisions or certain liabilities.	Customizing and unifying students styles of problem solving which contain mix of instructional requirements and depends partly on expressing their views through paragraph write-up.
On-Line accounting problems via excel sheet or office compatibilities	Forcing students to use technological tools to enhance their comprehensions and write-up	Counter part teams to assess others work based on certain criteria related to sought solutions	Pressuring students to seek utmost care in editing and reviewing their works on collateral basis

### **Remedies: writing Augmentations**

Other median of enhancing capabilities toward write-up skills may include:

Activity	Description
Graduate Writing Test (GWT)	The program to require each student to take the Last semester writing test on determined project under faculty supervision. Alongside the support of the testing center, this function could bring students to apply their background and recent course content to write short version of program essays. This requirement is due before completing program total graduation requirements.
Written and oral communication skills	Ability to present views in writing with appropriate content, language, organization, and mechanics. Also, Ability to make formal and informal presentations. Ability to effectively listen.
Business Core Content Exam	The Core Content Exam is being designed and developed to provide an objective measure of the student's level of understanding and retention of the content from the Business Core Courses. The exam is a multiple-choice format with five questions drawn from each core course. The exam will be administered by the CBA and specific data on accounting students will be available.



Critical thinking skills & Writing solutions in Class	Must recognize, define, and analyze in-class problems and. Find relevant information through "Open Sky" approach. That is students are allowed to browse and use all source of information while in class to respond to given problems.
Language awareness skills	MS program is taught 100% in foreign language (English) thus students are required to show their abilities in responding to problems and queries in class and in exams depending on their personal language skills. This is more emphasized in writing ability where they have to express their views in proper English. They are encouraged to do so even in their normal business life and at work. Even in correspondence to emails and Teams announcements.
Business Documentation integration skills	ALL in all, solving problems and present solutions from multiple functional perspectives by identifying the critical external and internal forces that impact managerial decisions serves both their decision making and writing abilities. That is why students are asked to bring their personal cases from their resources and not to depend solely on what they are assigned by instructors.