

<b>Assurance of Student Learning 2019-2020</b>	
Gordon Ford College of Business	Accounting Department
Bachelor of Science in Accounting	

**Use this page to list learning outcomes, measurements, and summarize results for your program. Detailed information must be completed in the subsequent pages.**

**Student Learning Outcome 1: Students will demonstrate an understanding of the basic technical skills and knowledge necessary for an entry level accounting position.**

Instrument 1	Senior-level Exit Exam covering technical skills administered during final semester before graduation
Instrument 2	Senior Exit Surveys administered during final semester
Instrument 3	

Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 1.	<input checked="" type="radio"/> Met	Not Met
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**Student Learning Outcome 2: Students will demonstrate effective oral communication skills.**

Instrument 1	Mock interviews conducted during the Senior Assessment course video-taped and evaluated using a department-approved rubric
Instrument 2	
Instrument 3	

Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 2.	<input checked="" type="radio"/> Met	Not Met
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**Student Learning Outcome 3: Students will demonstrate effective written communication skills.**

Instrument 1	Writing samples collected from students during the Senior Assessment course and evaluated using a department-approved rubric
Instrument 2	
Instrument 3	

Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 3.	<input checked="" type="radio"/> Met	Not Met
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**Student Learning Outcome 4: Students will demonstrate a (an): a) knowledge of business statistical techniques; b) understanding of analytics related to data modeling, data management, predictive analytics, enterprise risk management, and social mining; c) comprehension of basic information management related to relational databases**

Instrument 1	Case study completed during the Senior Assessment course and evaluated using a rubric specifically designed to assess the students' mastery of data analytics
Instrument 2	
Instrument 3	

Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 4.	Met	Not Met
<b>Program Summary (Briefly summarize the action and follow up items from your detailed responses on subsequent pages.)</b>		
<p>Historically weak areas in the curricula (Accrual-basis Accounting and Cash Flow Concepts) have been addressed through expanding the credit hours in the Intermediate Accounting sequence. Early results demonstrate that the change has been a success. The department will continue to monitor student progress in this area. Other curricular areas that indicate some weakness are being addressed with additional assignments in those areas (Managerial Accounting).</p> <p>The department is changing the focus in evaluating oral communication skills. Students have consistently performed at or above the success targets for the mock interview assessment. Beginning in the Fall 2020 semester, the department will begin assessing oral presentation skills.</p> <p>The department will review the success targets for written communication skills as students have been consistently meeting targets in prior years.</p> <p>The department will reconsider its approach to Data Analytics as new faculty positions are filled.</p>		

### Student Learning Outcome 1

<b>Student Learning Outcome</b>	<b>Students will demonstrate an understanding of the basic technical skills and knowledge necessary for an entry level accounting position.</b>					
<b>Measurement Instrument 1</b>	<b>DIRECT: Senior Exit Exam: The department completely revised the Senior Exit exam to more accurately test current learning objectives. All faculty were asked to submit questions that corresponded to the list of major topical areas covered in their required courses. After a period for faculty comments and one pilot test given to graduate students, the revised exam was administered in the Spring 2019 semester. Topical coverage includes AIS; Auditing (including Ethics); Accrual-basis concepts; Federal Income Taxation; Intermediate I, II, and III topics; Managerial Accounting; and Cash Flow concepts.</b>					
<b>Criteria for Student Success</b>	70% on overall exam					
<b>Program Success Target for this Measurement</b>	70% overall and 70% on each topical area	<b>Percent of Program Achieving Target</b>		96.77% of students taking the exam scored 70% or higher on the overall exam.		
<b>Methods</b>	A 60-question, multiple-choice exam covering major topics covered throughout the curriculum is administered during the last semester of a student's undergraduate program. 31 students took the exam in the Fall 2019 semester. Students' correct responses averaged 79.0% on the entire exam. All topical areas exceeded 70% except for certain topics in the Intermediate I area (56%). Due to the conversion of courses to an online, off-campus format causing concern with the integrity of the exam, the exam was not used for assessment purposes in the Spring 2020 semester.					
<b>Measurement Instrument 2</b>	<b>INDIRECT: Student surveys</b>					
<b>Criteria for Student Success</b>	No criteria					
<b>Program Success Target for this Measurement</b>	Informational purposes only	<b>Percent of Program Achieving Target</b>		N/A		
<b>Methods</b>	Students complete an exit survey of the Accounting program in their final semester of the undergraduate. Each of the upper division courses are ranked on a 5-point Likert scale with "5" corresponding to "Significant Contribution" and "1" corresponding to "Little Contribution." A sample of 30 surveys collected during the 2019-2020 academic year gave the following results:					
		<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>
	Intermediate I (4.97/5)	96.67%	3.33%			
	Intermediate II (4.97/5)	96.67%	3.33%			
	Intermediate III (2.83/5)	10.00%	23.33%	23.33%	26.67%	16.67%
	Managerial/Cost Accounting (3.76/5)	17.24%	51.72%	24.14%	3.45%	3.45%
	Accounting Info Systems and Analytics (3.37/5)	10.00%	36.67%	40.00%	6.67%	6.67%
	Federal Income Taxation-Individual (4.40/5)	53.33%	36.67%	6.67%	3.33%	
	Auditing and Assurance Services (4.41/5)	58.62%	27.59%	10.34%	3.45%	

<b>Measurement Instrument 3</b>			
<b>Criteria for Student Success</b>			
<b>Program Success Target for this Measurement</b>		<b>Percent of Program Achieving Target</b>	
<b>Methods</b>			
<b>Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 1.</b>			<input checked="" type="radio"/> <b>Met</b>
<b>Not Met</b>			
<b>Actions</b> (Describe the decision-making process and actions planned for program improvement. The actions should include a timeline.)			
<p>Historically, senior exit exams indicated sub-par performance in the areas of “Cash Flow” and “Accrual-basis Concepts.” A major curricular change occurred in Fall 2017 to address these issues. The Intermediate Accounting sequence consisted of 7 credit hours over 2 courses. Beginning Fall 2017, the Intermediate Accounting sequence changed to 9 credit hours spread over 3 courses. Students taking the Spring 2019 exit exam were the first students to have completed the new curriculum. The following comments pertain to these results.</p> <ul style="list-style-type: none"> <li>• The new exit exam includes four questions that specifically test the accrual basis/accounting cycle. Expanding the Intermediate Accounting sequence allows more time for review of these basic concepts at the beginning of Intermediate I (ACCT 300). In addition, two accounting cycle projects have been incorporated into Intermediate II (ACCT 301). Three of the four questions testing this concept scored in the acceptable range during the Spring 2019 and Fall 2019 semesters.</li> <li>• The Statement of Cash Flow was given significantly more coverage in the new sequence. This topic is covered in each of the three courses with increasing depth. Two additional cash flow assignments have been added to the curriculum.</li> </ul> <p>The Managerial/Cost accounting course now contains more case studies providing the opportunity for synthesis of information and examination of complex issues.</p> <p>Significant curricular and faculty changes are occurring in Intermediate III in the Fall 2020 semester. Based on a number of factors indicating poor teaching performance, the decision to replace the instructor/professor for this course occurred in the 2018-2019 academic year. Due to staffing limitations and the hiring process, the change in instruction began in the Fall 2020 semester.</p> <p><b>Follow-Up:</b> The Fall 2019 exit exam continued to show acceptable performance in the historically weak areas: Accrual-basis (83.8%) and Cash Flow Statement (79.0%).</p> <p>Performance on the Managerial Accounting questions improved to 77.8% in the Fall 2019 semester from 69% in the Spring 2019 semester. Additional concepts in taught in Intermediate I improved from 44% to 56%, but remain below targeted performance. These areas were not evaluated in the Spring 2020 due to COVID-19 complications, but will be assessed in Fall 2020.</p>			

**Student Learning Outcome 2**

<b>Student Learning Outcome</b>	<b>Students will demonstrate effective oral communication skills.</b>		
<b>Measurement Instrument 1</b>	<b>DIRECT: Mock Interviews/Student Presentations</b>		
<b>Criteria for Student Success</b>	Accounting students should score in the “distinguished” or “proficient” categories of the rubrics designed to evaluate these skills.		
<b>Program Success Target for this Measurement</b>	At least 70% of the accounting graduates’ interviews will be rated at a distinguished or proficient level for each of the following criteria: professional dress, preparation, coherence and organization, vocal presentation, and presentation style.	<b>Percent of Program Achieving Target</b>	100% during last assessment
<b>Methods</b>	<p>Accounting students must enroll in one of two GFCB capstone courses in their final semester. Students in these courses are assessed on their oral presentation skills during the college assessment. The AACSB accreditation team suggested we utilize the results of that assessment as it relates to Accounting majors rather than perform an additional assessment. The process for identifying and measuring various segments/majors within the larger assessment is progressing, but was not available for the 2019-2020 academic year.</p> <p>A rubric provides for the assessment of preparation, coherence and organization, vocal presentation, and presentation style. Students are evaluated using a “distinguished,” “proficient,” and “novice” classification for each of these criteria. This learning outcome was not evaluated in the 2019-20 academic year. The last assessment was in the Fall 2017. All 25 students assessed scored in the “distinguished” or “proficient” category.</p>		
<b>Measurement Instrument 2</b>			
<b>Criteria for Student Success</b>			
<b>Program Success Target for this Measurement</b>		<b>Percent of Program Achieving Target</b>	
<b>Methods</b>			
<b>Measurement Instrument 3</b>			
<b>Criteria for Student Success</b>			
<b>Program Success Target for this Measurement</b>		<b>Percent of Program Achieving Target</b>	
<b>Methods</b>			
<b>Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 2.</b>			<input checked="" type="radio"/> <b>Met</b>
			<b>Not Met</b>

<b>Actions</b> (Describe the decision-making process and actions planned for program improvement. The actions should include a timeline.)
The Mock Interviews will no longer be used for assessment purposes beginning Spring 2020. Students will be assessed in professional presentations during MGT 498 or MGT 496 (GFCB capstone classes required for all Accounting graduates and most other majors in the college). Historically, students have met the criteria for acceptable oral skills in an interview. The department is moving to assessing a different type of oral communication to investigate student mastery of oral presentations. Because the department values the importance of the mock interview, it is now required for all Accounting majors during the Intermediate II course. The timing of this mock interview should be of greater benefit to the students as they will get to practice interviewing BEFORE applying for internships and jobs.
<b>Follow-Up</b> (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.)
Assessment of the first oral presentations was intended to begin Spring 2020. Due to curriculum modality changes, the assessment had to be postponed until the Fall 2020 semester.

<b>Student Learning Outcome 3</b>			
<b>Student Learning Outcome</b>	<b>Students will demonstrate effective written communication skills.</b>		
<b>Measurement Instrument 1</b>	<b>DIRECT: Samples of written work assigned during students' final semester.</b>		
<b>Criteria for Student Success</b>	Students are required to attend a specified number of professional presentations during their final semester. They write summaries of the presentations attended. One summary from each student is used to assess writing skills. Either the Communications Coordinator for the GFCB or a professor not teaching the ACCT 499 course evaluates the written samples using a rubric approved by the department. Writing assignments are evaluated in the following categories: Content, Coherence and Organization, Language, Format.  The writing is assessed using a department-approved rubric. The categories of assessment are "Distinguished," "Proficient," and "Novice."		
<b>Program Success Target for this Measurement</b>	At least 70% of accounting graduates' written assignments will be rated at a distinguished or proficient level in all areas listed above.	<b>Percent of Program Achieving Target</b>	Content: 94% Coherence/Org: 77% Language: 83% Format: 95%
<b>Methods</b>	A rubric approved by the department provides for the assessment of the categories listed above. Students are evaluated using a "distinguished," "proficient," and "novice" classification for each of these criteria. This learning outcome was evaluated for the 2019-2020 academic year using a sample of 31 students' written assignments. Based on a success target of 70% in the Distinguished or Proficient categories, the target was met.		
<b>Measurement Instrument 2</b>			
<b>Criteria for Student Success</b>			
<b>Program Success Target for this Measurement</b>		<b>Percent of Program Achieving Target</b>	
<b>Methods</b>			

<b>Measurement Instrument 3</b>			
<b>Criteria for Student Success</b>			
<b>Program Success Target for this Measurement</b>		<b>Percent of Program Achieving Target</b>	
<b>Methods</b>			
<b>Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 3.</b>			<input checked="" type="radio"/> <b>Met</b> <input type="radio"/> <b>Not Met</b>
<b>Actions</b> (Describe the decision-making process and actions planned for program improvement. The actions should include a timeline.)			
Given the historically strong results in this category, the department will review the “program success target” in the Fall 2020 semester to determine whether the target should be increased.			
<b>Follow-Up</b> (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.)			

<b>Student Learning Outcome 4</b>			
<b>Student Learning Outcome</b>	<b>Students should be to demonstrate a (an): a) knowledge of business statistical techniques; b) understanding of analytics related to data modeling, data management, predictive analytics, enterprise risk management, and social mining; c) comprehension of basic information management related to relational databases</b>		
<b>Measurement Instrument 1</b>	<b>DIRECT: Data Analytics case assigned during students’ final semester.</b>		
<b>Criteria for Student Success</b>	The data analytics project was given to accounting seniors during the Fall semester. There were 31 cases received. A sample of 12 cases were assessed using the rubric designed for the project. Assessment was made using a scale with 5-6 rated as Novice, 7-8 as Proficient, and 9-10 as Distinguished. Areas evaluated include Data Mining & Mgt; Data Modeling & Analysis; and Statistical Analysis.		
<b>Program Success Target for this Measurement</b>	At least 70% of accounting graduates’ data analytics project will be rated at a distinguished or proficient level in all areas listed above.	<b>Percent of Program Achieving Target</b>	83.33%
<b>Methods</b>	A case study using EDGAR and Excel was distributed to students in the Senior Assessment course. A sample of the students’ work was evaluated by the Accreditation coordinator.		
<b>Measurement Instrument 2</b>			
<b>Criteria for Student Success</b>			

<b>Program Success Target for this Measurement</b>		<b>Percent of Program Achieving Target</b>	
<b>Methods</b>			
<b>Measurement Instrument 3</b>			
<b>Criteria for Student Success</b>			
<b>Program Success Target for this Measurement</b>	<b>Percent of Program Achieving Target</b>		
<b>Methods</b>			
<b>Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 4.</b>			<input checked="" type="radio"/> <b>Met</b>
<b>Not Met</b>			
<b>Actions</b> (Describe the decision-making process and actions planned for program improvement. The actions should include a timeline.)			
<p>The department is in the process of determining the best method for ensuring adequate coverage of data analytics in the undergraduate curriculum. Students receive instruction in the Accounting Information Systems course, and many students are advised to take Business Data Analytics courses. Professors are encouraged to incorporate data analytics assignments and projects in their individual courses when and where appropriate.</p>			
<b>Follow-Up</b> (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.)			
<p>Course content and overall curricula will be evaluated with regard to Data Analytics in the 2020-21 academic year. Significant turnover in faculty and reassignment of course instruction has occurred and continues to occur with faculty retirements, leaves of absence, and other issues. In addition to content in the Accounting Information Systems course, new faculty are expected to incorporate data analytics in course assignments when and where appropriate.</p>			