

**Assurance of Student Learning Report  
2023-2024**

Gordon Ford College of Business

Accounting Department

602 - Bachelor's of Science in Accounting

Chair: Mark Ross Assessment Coordinator: Stacy Bibelhauser

**Is this an online program?**  Yes  No

Please make sure the Program Learning Outcomes listed match those in CourseLeaf . Indicate verification here  
 Yes, they match! (If they don't match, explain on this page under **Assessment Cycle**)

*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 basic technical accounting skills and knowledge in various tracks of accounting.**

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

Based on your results, check whether the program met the goal Student Learning Outcome 1.

Met

Not Met

**Student Learning Outcome 2: Students will *demonstrate* effective oral presentation skills.**

Instrument 1 Professional presentations during the Senior Assessment course evaluated using a department-approved rubric

Based on your results, check whether the program met the goal Student Learning Outcome 2.

Met

Not Met

**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

Based on your results, check whether the program met the goal Student Learning Outcome 3.

Met

Not Met

**Student Learning Outcome 4: Students will *demonstrate* knowledge of data analytics using basic statistical techniques.**

Instrument 1 Data Analytics assignment samples collected from students at the end of their course in Accounting Information Systems and Analytics.

Based on your results, check whether the program met the goal Student Learning Outcome 4.

Met

Not Met

**Program Summary**

The Bachelor of Science in Accounting has four learning objectives that are evaluated using direct measures of student learning outcomes (SLOs). Target SLOs for *written communication*, *oral presentation*, and *basic data analytics* were met. Over the past few years, students met targeted performance levels in the learning objective focused on *discipline knowledge* and improved in specific areas of knowledge that were historically problematic. However, for the most recent two academic years, students performed substantially below targeted outcomes for discipline knowledge.

Faculty believe the lackluster performance in discipline knowledge is due to the lack of face-to-face instruction during the pandemic, an optional grading scale that did not incentivize effort, and declining attendance once classes resumed in-person. With the return to face-to-face instruction and an emphasis on attendance, the department believes learning will return to pre-pandemic levels. To motivate learning and help students make up lost ground, many professors are requiring or incentivizing attendance. Professors are also spending more time at the beginning of courses reviewing material from prerequisite courses to insure foundational knowledge is present. In addition to these measures, the basic accounting principles courses (ACCT 200 and 201) have been replaced or redesigned beginning with the 2022-23 academic year. Beginning with the Fall 2022 semester, ACCT 110, a survey of accounting course, was offered for all majors in the GFCB. This course will be the only required Accounting course for most College of Business majors.

In the Spring 2023 semester, a redesigned Financial Principles of Accounting course (ACCT 220) replaced ACCT 200 and is required for Accounting and Finance majors. Because the course is designed for Accounting and Finance majors, the material will provide better preparation for the Intermediate I course than the prior ACCT 200 curriculum. Ideally, less time will have to be spent in Intermediate I on the review of basic concepts and more time can be spent on complex topics. Due to the reduced number of courses required in the revised college core, additional upper level Accounting courses will be available to students. These courses should enhance discipline knowledge and entry-level skill sets for careers in the accounting field. Two new managerial/cost accounting courses have been added to the curriculum and ACCT 310 (Managerial Cost Accounting) is being redesigned to accommodate changes resulting from adding the survey course and discontinuing managerial principles. This course is required for Accounting majors and cover topics not addressed in the survey course along with most topics from the original ACCT 310 course. It is a prerequisite for the new ACCT 311 (Managerial Cost Accounting II). This course is also required. It will continue where ACCT 310 left off and will provide a deeper dive into managerial/cost topics than was possible in the prior managerial accounting sequence. A new elective course, Critical Thinking in Managerial Accounting (ACCT 410), is being offered for students who are interested in pursuing a career in the managerial/cost accounting field. Students will be reviewing basic concepts during the beginning of the Senior Assessment course (ACCT 499). Repetition is shown to be effective for learning and retention. Professors will be submitting review packets to be used in the course.

Due to the growing need for analytic skills, the newly revised college core includes an introductory course for data analytics (BDAN 250). This course, among other objectives, teaches students to select appropriate analytical methods, select and interpret raw data, evaluate outcomes, and present/communicate results. In addition, accounting professors are encouraged to add data analysis components to their course curricula. Students in the Fall 2023 course met the target for the LO encompassing analytics.

### Program Student Learning Outcome 1

<b>Program Student Learning Outcome 1</b>			
<b>Program Student Learning Outcome</b>	<b>Students will <i>demonstrate</i> an understanding of basic technical accounting skills and knowledge in various tracks of accounting.</b>		
<b>Measurement Instrument 1</b>	<b>Senior Exit Exam (Direct): The department administers a Senior Exit exam to assess student mastery of discipline knowledge and skills necessary in the field of Accounting. The department updated the exam in the Spring 2019 semester with input from all faculty. Topical coverage includes Accounting Information Systems (including Internal Control); Auditing (including Ethics); Accrual-basis concepts; Federal Income Taxation; Intermediate Financial Accounting; Managerial Accounting; and Cash Flow concepts.</b>		
<b>Criteria for Student Success</b>	Students should score $\geq 70\%$ on the exam.		
<b>Program Success Target for this Measurement</b>	At least 70% of students taking the exam should score 70% or higher on the overall exam.	<b>Percent of Program Achieving Target</b>	Only 22.8% of students taking the exam scored 70% of higher.

<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. Fifty-seven (57) students took the exam during the 2023-24 academic year. For both semesters, less than half of the students scored higher than 70% on the exam. The overall average on the exam was 61.2%, down slightly from last year.	
<b>Based on your results, highlight whether the program met the goal Student Learning Outcome 1.</b>	<input type="checkbox"/> <b>Met</b>	<input checked="" type="checkbox"/> <b>Not Met</b>
<b>Results, Conclusion, and Plans for Next Assessment Cycle (Describe what worked, what didn't, and plan going forward)</b>		
<b>Results:</b> The results are below targeted outcomes. An average score of 70% was achieved in only one topical area (Federal Taxation) on the senior exit exam.		
<b>Conclusions:</b> Results remain disappointing for the exit exam outcomes, but as mentioned last year, many results from curricular changes will not manifest until next academic year.		
<p>As for "closing the loop" efforts, professors did review the learning objectives for each course and the questions on the exit exam covering those topics to insure coverage of those objectives is sufficient. Only minor clarification changes were made to questions. There is concern among the AOL committee that students are not motivated to do well on the exam. First, the grading of the exam gives a good deal of credit to students who take the exam without performing all that well. Second, the students are not encouraged to study for the exam as the topics are so broad. Students may just feel overwhelmed and choose to not put forth a lot of effort.</p>		
<p><b>Plans for Next Assessment Cycle:</b> The departmental AOL committee is asking all professors to embed questions from the exit exam on exams in their respective courses to be able to measure results before the students reach their senior year. Results from the Senior Exit Exam will lag the curricular changes, so these embedded questions should give the department the ability to react more quickly to learning deficiencies. We expect improvement on the overall Senior Exit Exam in about two years.</p>		
<p>All professors teaching required upper-level courses are being asked to provide input into a "review packet" that will cover important topics from their courses. The material in the review packet can be narrative or can provide sample questions or be a combination of both. The rationale behind the packet is that students are very far removed from many of the courses, thus the topics, on the exam. Students will be required to fill out the packet while in Accounting 499. If solutions are provided, they will not be provided until students complete the work in the packet on their own. At least two class periods in ACCT 499 will be used for students to work on their packets. They will be given credit for that completion. Also, the AOL committee suggested that the weight of the grade on the exam be used more heavily in the course grade. The concern is that students are not as motivated to do well on the exam. They also feel overwhelmed as they don't know what to study. The only questions on the exam that will be changed are where new professors are teaching a course, a new course has been added to the curriculum, and where significant revisions have been made to a course.</p>		
<p>Curricular changes continue to take place as we see the impact of changing our prior principles classes (ACCT 200 and 201) to more of an introductory, survey of accounting course (ACCT 110). A second Cost Accounting course (ACCT 311) is now required to insure students get adequate coverage of managerial and cost topics. The ACCT 110 course does not go as deep as the prior ACCT 201 course. This situation requires the Cost Accounting course (ACCT 310) to be too condensed. Cost Accounting II takes some of the topics of 310 and expands on other topics.</p>		

Program Student Learning Outcome 2			
<b>Program Student Learning Outcome</b>	<b>Students will <i>demonstrate</i> effective oral presentation skills.</b>		
<b>Measurement Instrument 1</b>	<b>Individual 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>	70% of students should score in the “distinguished” or “proficient” categories of the rubrics.	<b>Percent of Program Achieving Target</b>	100% Overall Organization: 100.0% Content: 100.0% Language: 100.0% Nonverbal: 100.0% Visuals: 100.0%
<b>Methods</b>	Oral presentations are assessed in the ACCT 499 course which is taken during a student’s last semester before graduation. The presentations are done individually, and two raters are assigned to each presenter. The raters consist of Accounting professors, other professors in the college, and professionals. The ratings of the two raters are averaged to determine a score for each of five categories: Organization, Content, Language, Nonverbal, and Visuals. Students are evaluated using a “distinguished,” “proficient,” and “novice” classification for each of these criteria.		
<b>Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 2.</b>			<input checked="" type="checkbox"/> <b>Met</b> <input type="checkbox"/> <b>Not Met</b>
<b>Results, Conclusion, and Plans for Next Assessment Cycle (Describe what worked, what didn’t, and plan going forward)</b>			
<p><b>Results:</b> The oral presentation results exceeded our success targets.</p> <p><b>Conclusions:</b> The college recently revised the core curriculum to include an emphasis on professional skills. In the last two academic years, a communications professor from Penn State University conducted two classes (in each semester) on oral presentations skills for the ACCT 499 students. The skills gained by the students significantly improved the quality of the presentations.</p> <p><b>Plans for Next Assessment Cycle:</b> This SLO will be reassessed in the 2024-25 academic year. Students will be receiving additional training in professional communication as the core curriculum begins to integrate into the student population. ACCT 399 will also contain instruction in professional skills.</p>			

Program Student Learning Outcome 3	
<b>Student Learning Outcome</b>	<b>Students will <i>demonstrate</i> effective written communication skills.</b>
<b>Measurement Instrument 1</b>	<b>Writing samples collected from students during the Senior Assessment course and evaluated using a department-approved rubric.</b>
<b>Criteria for Student Success</b>	Students are expected to communicate effectively through writing. Writing assignments are evaluated in a student’s final semester in the following categories: Content, Coherence and Organization, Language, Format. Students are expected to score in the “Distinguished” or “Proficient” categories in each of these categories.

<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>	94.44% overall Content: 94.44% Coherence: 88.89% Org: 100.00% Language: 94.44% Format: 94.44%
<b>Methods</b>	This learning outcome was evaluated for the 2023-2024 academic year using a sample of 18 students' written assignments. Students wrote one-page memos summarizing the positive points (or critiquing negative points) gleaned from reading a best-selling career/life development book. The assignments were distributed among the faculty with two professors evaluating each of the assignments using a rubric approved by the department. The scores of the two assessors were averaged to determine the results for each assignment.		
<b>Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 3.</b>			<input checked="" type="checkbox"/> <b>Met</b> <input type="checkbox"/> <b>Not Met</b>
<b>Results, Conclusion, and Plans for Next Assessment Cycle (Describe what worked, what didn't, and plan going forward)</b>			
<b>Results:</b> Based on a success target of 70% in the Distinguished or Proficient categories, the target was met in all categories as more than 70% of students scored Proficient (3) or above. The overall average score was squarely in the Proficient category (3.98/5).			
<b>Conclusions:</b> Results were acceptable for this learning objective and historically have been quite strong. The program requires a business writing course. An emphasis on professional skills will also be introduced in the new core curriculum. In connection with the new core, the Accounting department will be introducing a new junior level course focusing on professional and career skills. Both written and oral communication skills will be a part of these courses.			
<b>Plans for Next Assessment Cycle:</b> This SLO will be reassessed in the 2024-25 academic year.			
<b>Program Student Learning Outcome 4</b>			
<b>Student Learning Outcome</b>	<b>Students will <i>demonstrate</i> knowledge of data analytics using basic statistical techniques.</b>		
<b>Measurement Instrument 1</b>	<b>Assigned case employing data manipulation, analysis, output, and conclusions.</b>		
<b>Criteria for Student Success</b>	Students should score at least 70% on the data analytics assessment artifact.		
<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>	78.50%
<b>Methods</b>	The learning objective was assessed using an Accounting is Analytics case designed by Wendy Tietz.		
<b>Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 3.</b>			<input checked="" type="checkbox"/> <b>Met</b> <input type="checkbox"/> <b>Not Met</b>
<b>Results:</b> This objective was assessed in the ACCT 499: Senior Assessment course in the Fall 2022 semester. The success target was met.			

**Conclusions:** Over the past three years, additional emphasis has been placed on data analytics in Accounting in the Accounting Information Systems and Analytics course. Students are continuing to meet targets.

	OVERALL	Data Management and Manipulation		
		Data Manipulation	Data Modeling	Analysis
<b>2023-24</b>				
<i>n = 14</i>				
<b>Overall Ave:</b>				
<b>Distinguished</b>	<b>21.4%</b>	14.3%	0%	57.1%
<b>Proficient</b>	<b>57.1%</b>	64.3%	71.4%	35.8%
<b>Novice</b>	<b>21.4%</b>	21.4%	28.6%	7.1%
<b>% D or P</b>	<b>78.5%</b>	78.6%	71.4%	92.9%

**Plans for Next Assessment Cycle:** This SLO will be evaluated going forward in the Fall 2024 semester of ACCT 499.

**Curriculum Map Matrix**  
**Bachelors of Science in Accounting**  
**(Revised Fall 2022-new curriculum)**

	<b>Introduction</b>	<b>Development</b>	<b>Mastery</b>
<p><i>PLO 1:</i> Students will be able to <i>demonstrate</i> an understanding of basic technical accounting skills and knowledge in various tracks of accounting.</p> <p><i>SLO 1:</i> Students will <i>demonstrate</i> an understanding of basic technical accounting skills and knowledge in various tracks of accounting.</p>	<p>ACCT 220: <i>Principles of Financial Accounting</i></p> <p>ACCT 310: <i>Managerial Cost Accounting</i></p>	<p>ACCT 300: <i>Intermediate Financial Accounting I</i></p> <p>ACCT 311: <i>Managerial Cost Accounting II</i></p>	<p>ACCT 301: <i>Intermediate Financial Accounting II</i></p> <p>ACCT 303: <i>Intermediate Financial Accounting III</i></p> <p>ACCT 312: <i>Accounting Information Systems</i></p> <p>ACCT 430: <i>Federal Income Taxation I</i></p> <p>ACCT 450: <i>Auditing and Assurance Services</i></p> <p><b>ACCT 410:</b> <i>Critical Thinking in Managerial Accounting (elective)</i></p> <p><b>ACCT 431:</b> <i>Federal Income Taxation II (elective)</i></p> <p><b>ACCT 401:</b> <i>Business Combinations (elective)</i></p> <p><b>ACCT 412:</b> <i>Data Analysis for Accounting (elective)</i></p> <p><b>ACCT 420:</b> <i>Governmental and Not-for-Profit Accounting (elective)</i></p>
<p><i>PLO 2:</i> Students will be able to <i>demonstrate</i> effective oral communication skills.</p> <p><i>SLO 2:</i> Students will <i>demonstrate</i> effective oral communication skills.</p>	<p>MGT 261: <i>Business Communication Fundamentals</i></p>	<p>MGT 261: <i>Business Communication Fundamentals</i></p>	<p>MGT 498: <i>Strategy and Policy</i></p> <p>ACCT 399: <i>Career Readiness in Accounting</i></p> <p>ACCT 499: <i>Senior Assessment</i></p>
<p><i>PLO 3:</i> Students will <i>demonstrate</i> effective written communication skills.</p>	<p>MGT 261: <i>Business Communication Fundamentals</i></p>	<p>MGT 261: <i>Business Communication Fundamentals</i></p>	<p>ACCT 430: <i>Federal Income Taxation I</i></p> <p>ACCT 450:</p>

<p><i>SLO 3: Students will demonstrate effective written communication skills.</i></p>			<p><i>Auditing and Assurance Services</i></p> <p><i>ACCT 399: Career Readiness in Accounting</i></p> <p><i>ACCT 499: Senior Assessment</i></p> <p><i>MGT 498: Strategy and Policy</i></p>
<p><i>PLO 4: Students will be able to demonstrate knowledge of analytics encompassing basic statistical techniques and information management related to relational databases.</i></p> <p><i>SLO 4: Students will demonstrate knowledge of data analytics using basic statistical techniques.</i></p>	<p><i>BDAN 250: Introduction to Analytics</i></p> <p><i>ECON 206: Statistics</i></p> <p><i>MATH 123 (or higher): Mathematical Applications for Business</i></p>	<p><i>ECON 306/307 Statistical Analysis/Financial Data Modeling</i></p>	<p><i>ACCT 312: Accounting Information Systems</i></p> <p><b><i>ACCT 410: Critical Thinking in Managerial Accounting (elective)</i></b></p> <p><b><i>ACCT 412: Data Analysis for Accounting (elective)</i></b></p> <p><i>ACCT 499: Senior Assessment</i></p>