***STUDENT LEARNING ASSESSMENT PROGRAM***

***SUMMARY FORM AY 2016-2017***

BSB Accounting

**Degree and**

**Program Name:**

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# Submitted By:

**PART ONE**

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| What are the learning objectives? | | How, where, and when are they assessed? | What are the expectations? | What are the results? | Committee/ person responsible? How are results shared? | | |
| **1. Demonstrate technical knowledge of accounting principles, standards, and procedures.** | | | | |
| 1.1. Interpret and record economic events in accordance with Generally Accepted Accounting Principles (GAAP). | | ACC3200 Exam embedded 10 column worksheet problem  ACC3250 Exam embedded lease problem | ≥70% of students will score 75% or better  15% of students will score 85% or better | Embedded 10 column worksheet exam question  96% scored 75% or better  92% scored 85% or better  Embedded exam lease problem  68% scored 75% or better  53% scored 85% or better | Faculty teaching ACC 3200/ACC3250 develop and administer questions as part of final exam  Faculty teaching in financial accounting area analyze and report results at end of year ACC assessment meeting | | |
| 1.2. Prepare financial statements for external reporting purposes, in accordance with GAAP. | | Exam embedded questions in ACC 3200/, ACC 3250 or ACC 4500  ACC3200 Balance Sheet  ACC3200 Income Statement | ≥70% of students will score 75% or better  15% of students will score 85% or better | Balance Sheet  96% scored 75% or better  96% scored 85% or better  Income Statement  85% scored 75% or better  67% scored 85% or better | Faculty teaching financial accounting develop and administer questions as part of final exam  Faculty teaching financial accounting analyze and report results at end of year ACC assessment meeting | | |
| 1.3. Analyze specific accounting issues, applying FASB accounting standards codification. | | New objective – will be assessed in AY18 |  |  |  | | |
| 1.4. Demonstrate knowledge of product/service costs | | ACC3300 – Embedded exam questions – allocate costs with 2 drivers  ACC3300 – Embedded exam questions – compute selling price of house | ≥70% of students will score 50% or better  50% of students will score 75% or better | Allocate costs  61% scored 50% or better  44% scored 75% or better  Compute selling price  100% scored 50% or better  20% scored 75% or better | Faculty teaching cost accounting develop and administer questions as part of exams  Faculty teaching cost accounting analyze and report results at end of year ACC assessment meeting. | | |
| 1.5. Apply the audit cycle to analyze an audit case. | | ACC4700 – Mock Audit | ≥70% of students will score 50% or better  50% of students will score 75% or better | 83% scored 75% or better  42% scored 75%or better | Faculty teaching auditing develop a mock audit assignment.  Faculty teaching auditing analyze and report results at end of year ACC assessment meeting | | |
| **2. Recognize, analyze, and evaluate ethical issues in accounting.** | | | | |
|  | | How, where, and when are they assessed? | What are the expectations? |  | Committee/ person responsible? How are results shared? | | |
| 2.1. Analyze ethical issues in accounting. | | ACC4700 Bernie Madoff Case Study | ≥70% of students will score 75% or better  15% of students will score 85% or better | 89% scored 75% or better  37% scored 85% or better | Faculty teaching ACC4700 develops and administers a case study.  Reports are analyzed by Accounting/Law faculty at fall assessment meeting. | | |
| 2.2. Apply auditing standards to ensure financial reporting transparency and integrity. | | ACC4700 – Embedded exam questions | ≥70% of students will score 75% or better | 83% scored 75 or better | Faculty teaching ACC4700 develop and administer questions as part of exams  Faculty teaching cost accounting analyze and report results at end of year ACC assessment meeting | | |
| 3. Show proficiency in the use of information technology in accounting. | | | | |
|  | | How, where, and when are they assessed? | What are the expectations? | What are the results? | Committee/ person responsible? How are results shared? | | |
| 3.1. Set up going concern and prepare financial reports, using appropriate accounting software. | | Not assessed this year; will be assessed in ACC3900 in AY18 |  |  |  | | |
| 3.2. Prepare tax returns using tax software. | | ACC4800 Federal Income Taxation II | ≥70% of students will score 75% or better  15% of students will score 85% or better | ACC4800 FA16  70% scored 75% or better  70% scored 85% or better  ACC 4800 SP17  89% scored 75% or better  89% scored 85% or better | Faculty teaching ACC4800 assigns tax preparation problems.  Results are shared in annual assessment meeting. | | |
| 3.3. Research tax issues using appropriate software and databases. | | ACC4400 Federal Income Taxation I  ACC4800 Federal Income Taxation II | ≥70% of students will score 75% or better  15% of students will score 85% or better | ACC4400 SP17  87.2% scored 75% or better  62% scored 85% or better  ACC4800 FA16 tax research problem  100% scored 100% | Faculty teaching ACC4400 and ACC 4800 assign research issues, requiring students to use appropriate databases.  Results are shared in annual assessment meeting. | | |
| **4. Demonstrate effective communication skills.** | | | | | |
|  | | How, where, and when are they assessed? | What are the expectations? | What are the results? | Committee/ person responsible? How are results shared? | | |
| 4.1. Write effective business communications about accounting issues. | | ACC4800 – Federal Income Taxation II – tax research memo  ACC3300 – Group paper | ≥70% of students will score 75% or better  15% of students will score 85% or better | ACC4800 FA16  86% scored 75% or better  79% scored 85% or better  ACC4800 SP17  86% scored 75% or better  86% scored 85% or better  ACC3300  100% scored 75% or better  100% scored 75% or better | Faculty teaching ACC 4800 assigns a tax research memo.  Faculty teaching ACC3300 assigns a group project/paper.  Results are shared with Accounting/Law faculty during annual assessment meeting. | | |
| 4.2. Prepare and give a formal oral business presentation that includes communication of accounting information. | | Speaking reports for accounting majors, from CMN1310G and Senior Seminar  ACC3900 Oral Presentation  FA16 Group presentation on adjusting entries  ACC3900 Oral Presentation  SP17 Group presentation of an Access database project | Average rating will be 3.0 or higher  ≥70% of students will score 75% or better  15% of students will score 85% or better | FA16  N=9, 2.75  SP17  N=3, 3.66  FA16  n=22  100% scored 75% or higher  100% scored 85% or higher  SP17  n=22  100% scored 75% or higher  100% scored 75% or higher | Students are assigned a holistic rating for speeches given in CMN1310G and Senior Seminar  Faculty teaching ACC3900 divide students into groups. Group presentations are given during class time.  Results are shared with Accounting/Law faculty in annual assessment meeting. | | |

(Continue objectives as needed. Cells will expand to accommodate your text.)

**PART TWO**

Describe your program’s assessment accomplishments since your last report was submitted. Discuss ways in which you have responded to the CASA Director’s comments on last year’s report or simply describe what assessment work was initiated, continued, or completed.

Faculty spent much of FA16 spent revising learning goals and objectives for the Accounting Major. Two new faculty members joined us and brought fresh insights and experiences to our group. We met on an average of twice a month during the Fall semester. The past few years have brought significant changes in technology used in the accounting profession, as well as revisions in curricular requirements to qualify to sit for the CPA exam in Illinois. Our revised Learning Objectives and Goals reflect our response to the accounting career’s changing expectations for new accounting graduates. A learning goal for ACC3300 was added, in order to measure student learning outcomes in Cost Accounting; mentions of specific software applications were deleted, and the term “appropriate accounting software” was added, in recognition of the changing nature of the industry; assessment of ethics has been enhanced; and the use of case studies has been added for several objectives.

**PART THREE**

Summarize changes and improvements in **curriculum, instruction, and learning** that have resulted from the implementation of your assessment program. How have you used the data? What have you learned? In light of what you have learned through your assessment efforts this year and in past years, what are your plans for the future?

Indirect measures derived from the School of Business Senior Survey was unavailable this year, due to reductions in support staff. We will be revisiting this important assessment tool for AY18, in an effort to reinstate its use.

This is the first year we have measured student learning in our cost accounting class. During our end-of-year assessment meeting, faculty discussed ways to help students improve. Measures discussed include additional homework problems and in-class exercises to give students more opportunities to practice the applications of cost accounting principles in allocation of costs and in determining sales costs.