***STUDENT LEARNING ASSESSMENT PROGRAM***

***SUMMARY FORM AY 2017-2018***

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). | | ACC 3200 homework and project on 10 column worksheet  Senior Student Surveys of Accounting Majors | ≥70% of students will score 75% or better  15% of students will score 85% or better  Students are asked “I can analyze financial statements of business organizations” and rate on a scale of 1 to 7 with 7 being strongly agree and 1 strongly disagree, the average will be 6.0 or more. | **10 column worksheet project**  73% scored 75% or better  73% scored 85% or better  **Senior Survey**  FA17  n=10, 6.3  SP18  n=33, 5.97  Combined  n=43, 6.05 | 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  Senior Survey Results for majors are reported to associate chair, who shares them with discipline leaders (assistant chairs) | | |
| 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  ACC 4500 Retained Earnings | ≥70% of students will score 75% or better  15% of students will score 85% or better | **Balance Sheet**  46% scored 75% or better  46% scored 85% or better  **Retained Earnings**  80% scored 75% or better  60% 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. | | ACC 3250 homework memorandum on ASC 450-20  ACC 3250 embedded exam question on ASC 842 | ≥70% of students will score 75% or better  15% of students will score 85% or better | **Homework Memo**  83% scored 75% or better  64% scored 85% or better  **Embedded Exam Ques.**  64% scored 75% or better  42% 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 | | |
| 1.4. Demonstrate knowledge of product/service costs | | ACC3300 – Embedded exam questions – allocate costs with 2 drivers | ≥70% of students will score 50% or better  50% of students will score 75% or better | Allocate costs  87.5% scored 50% or better  50% 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 – Audit business case | ≥70% of students will score 50% or better  50% of students will score 75% or better | 72% 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  ACC 4800 international tax transfer pricing case as take home exam question  Senior Student Surveys of Accounting Majors | ≥70% of students will score 75% or better  15% of students will score 85% or better  Students are asked “I can recognize and analyze ethical issues as part of business decision-making” and rate on a scale of 1 to 7 with 7 being strongly agree and 1 strongly disagree, the average will be 6.0 or more. | **ACC4700**  85% scored 75% or better  37% scored 85% or better  **ACC4800**  100% scored 75% or better  100% scored 85% or better  **Senior Survey**  FA17  n=10, 6.3  SP18  n=33, 6.45  Combined  n=43, 6.42 | Faculty teaching ACC4700 and 4800 develop and administer a case study particular to each course’s subject matter.  Reports are analyzed by Accounting/Law faculty at fall assessment meeting.  Senior Survey Results for majors are reported to associate chair, who shares them with discipline leaders (assistant chairs) | | |
| 2.2. Apply auditing standards to ensure financial reporting transparency and integrity. | | ACC4700 – Embedded exam questions | ≥70% of students will score 75% or better | 80% 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. | | ACC 3900 Prepare financial statements as part of a larger group project | ≥70% of students will score 75% or better  15% of students will score 85% or better | 100% scored 75% or better  66% scored 85% or better | Faculty teaching ACC3900 assigns a group project.  Results are shared in annual assessment meeting. | | |
| 3.2. Prepare tax returns using tax software. | | ACC4400 Federal Income Taxation I comprehensive tax return project | ≥70% of students will score 75% or better  15% of students will score 85% or better | **ACC4400 FA17**  86% scored 75% or better  43% scored 85% or better  **ACC 4400 SP18**  85% scored 75% or better  77% scored 85% or better | Faculty teaching ACC4400 creates and assigns tax preparation project.  Results are shared in annual assessment meeting. | | |
| 3.3. Research tax issues using appropriate software and databases. | | ACC4400 Federal Income Taxation I client memo  ACC4800 Federal Income Taxation II international tax research paper | ≥70% of students will score 75% or better  15% of students will score 85% or better | **ACC4400 FA17**  83% scored 75% or better  64% scored 85% or better  **ACC4400 SP18**  70.3% scored 75% or better  56% scored 85% or better  **ACC4800 FA17**  93% scored 75% or better  71% scored 85% or better  **ACC4800 SP18**  100% scored 75% or better  81% scored 85% or better | 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. | | ACC4400 Federal Income Taxation I client memo  ACC4800 Federal Income Taxation II international tax research paper  ACC3300 – Research with memo on results  Senior Student Surveys of Accounting Majors | ≥70% of students will score 75% or better  15% of students will score 85% or better  Students are asked “I can communicate effectively in writing about business matters” and rate on a scale of 1 to 7 with 7 being strongly agree and 1 strongly disagree, the average will be 6.0 or more. | **ACC4400 FA17**  83% scored 75% or better  64% scored 85% or better  **ACC4400 SP18**  70.3% scored 75% or better  56% scored 85% or better  **ACC4800 FA17**  93% scored 75% or better  71% scored 85% or better  **ACC4800 SP18**  100% scored 75% or better  81% scored 85% or better  **ACC3300**  95%% scored 75% or better  89% scored 85% or better  **Senior Surveys**  FA17  n=10, 5.8  SP18  n=33, 6.03  Combined  n=43, 5.98 | Faculty teaching ACC 4800 assigns a tax research memo.  Faculty teaching ACC3300 assigns a project/paper.  Results are shared with Accounting/Law faculty during annual assessment meeting.  Senior Survey Results for majors are reported to associate chair, who shares them with discipline leaders (assistant chairs) | | |
| 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  - Group presentation of an Access database project  Senior Student Surveys of Accounting Majors | Average rating will be 3.0 or higher  ≥70% of students will score 75% or better  15% of students will score 85% or better  Students are asked “I can communicate effectively orally about business matters” and rate on a scale of 1 to 7 with 7 being strongly agree and 1 strongly disagree, the average will be 6.0 or less. | **CMN1310G**  FA17  n=11, 3.09  SP18  n=6, 3.17  **Senior Seminar**  FA17  n=11, 3.55  SP18  n=13, 3.54  **ACC3900**  100% scored 75% or higher  50% scored 85% or higher  **Senior Survey**  FA17  n=10, 6.00  SP18  n=33, 5.97  Combined  n=43, 5.98 | Students are assigned a holistic rating for speeches given in CMN1310G and Senior Seminar. Results for majors are reported to associate chair, who shares them with discipline leaders (assistant chairs)  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.  Senior Survey Results for majors are reported to associate chair, who shares them with discipline leaders (assistant chairs) | | |

(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.

Academic year 17-18 began with 2 full-time accounting faculty leaving the university, the former assistant chair for accounting moving up to chair the business school, and a new assistant chair for accounting. We met on average twice a month during the year. Academic year 17-18 was the first full year implementing the changes to the learning goals and objectives that were initiated the prior year. Learning objective 1.3 was completely new for this academic year and we addressed it using two different methods. The first method was through a business memorandum assignment and the second was through embedded exam questions. As we gather more data on this objective we anticipate being able to improve our measurements and improve the quality of learning the objective is striving for. This year, we were able to integrate student survey data and have included it in the learning objectives relating to ethics and communications (LO 2.1, 4.1, 4.2). The speaking reports from CMN1310G and Senior Seminars were promising as our averages were above the university-wide averages. Integrating more presentation style assignments has been a point of focus we will continue to improve upon.

Addressing the CASA Director’s comment from the last report; much of the data becomes available after the school year making any analysis beyond reporting difficult. To address this issue, we will begin each new school year with a more detailed interpretation of the data in a meeting prior to the commencement of the semester. While it has always been practice to review the data in context with the new school year, we plan to focus more attention and elaborate upon this process. Concerns that have been raised and will be addressed in the next meeting include increasing the rigor of the ethics cases specifically and examining the technology aspects of our learning objectives to correlate with the increasing demands of the profession and CPA exam.

**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?

This year we were able to include indirect measures of study from the School of Business Senior Survey and plan on using the information gathered to address some measures we believe need to be enhanced in order to further our program. During the end of the year assessment meeting we planned on increasing the rigor of the ethics learning objective and that of technology-based objectives. This will likely include a modification to or addition of learning objectives that better reflect a response to the recently updated demands of the AICPA and accounting profession. Finalizing this update and implementing the enhancements to our courses is a primary goal for AY 18-19.

We addressed an initial part of increasing the rigor in the ethics cases by revising the grading rubric which is also used in the business core class BUS2750. We strengthened the language to require better analyses to receive higher scores. It is also clearer as to what is expected in each grading category. We anticipate that the new rubric will express a higher standard of expectations to the students and result in better writing and comprehension. The very high student survey scores for ethical analysis tell us we need to make the cases and the expectations more rigorous. This will enhance student critical thinking and better prepare them for the professional world.

Learning objective 1.3 was first measured this year in ACC 3250. The writing assessment expectation was achieved and the embedded question assessment came just short of expectations. As this was the first year focusing on the requirements of LO 1.3 there is room for improvement and we anticipate that with continued attention on this objective the expectations will increase.