Assurance of Student Learning
2018-2019

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.

> a. Demonstrate an understanding of the basic function of each financial statement and the relevant classifications used therein.
> b. Demonstrate an understanding of the accrual basis of accounting and related topics.
> c. Demonstrate an understanding of the systems for accounting information and the skills for data management and analysis.
> d. Demonstrate an understanding of the management accountant's use of accounting information and basic cost concepts.
> e. Demonstrate an understanding of the sources of tax law and the application of these laws in the calculation of an individual's tax liability.
> g. Demonstrate knowledge of the audit and assurance processes and an understanding of professional ethical behavior.

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	**Results of Uniform CPA Exam**

Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 1.	(Met)	Not Met

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.	(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**
Instrument 2	
Instrument 3	

Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 3.	(Met)	Not Met

Student Learning Outcome 4: Students should be able 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	
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**

Program Summary (Briefly summarize the action and follow up items from your detailed responses on subsequent pages.)

Historically weak areas in the curricula (Accrual-basis Accounting and Cash Flow Concepts) have been addressed by increasing 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).

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 Spring 2020 semester, the department will be assessing oral presentation skills.

The department will review the success targets for written communication skills, as students have been consistently meeting targets in prior years.

The department will reconsider its approach to Data Analytics as new faculty positions are filled.

Student Learning Outcome 1	
Student Learning Outcome	**Students will demonstrate an understanding of the basic technical skills and knowledge necessary for an entry level accounting position.** *a. Demonstrate an understanding of the basic function of each financial statement and the relevant classifications used therein.* *b. Demonstrate an understanding of the accrual basis of accounting and related topics.* *c. Demonstrate an understanding of the systems for accounting information and the skills for data management and analysis.* *d. Demonstrate an understanding of the management accountant's use of accounting information and basic cost concepts.* *e. Demonstrate an understanding of the sources of tax law and the application of these laws in the calculation of an individual's tax liability.* *g. Demonstrate knowledge of the audit and assurance processes and an understanding of professional ethical behavior.*
Measurement Instrument 1	**DIRECT: Senior Exit Exam: The department completely revised the Senior Exit exam to enhance the assessment of the current learning objectives. The faculty was asked to submit questions that corresponded to the list of major topical areas being covered in the required courses. After a period for faculty comments and one pilot test given to graduate students, the revised exam was administered during 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.**
Criteria for Student Success	70% on overall exam

Program Success Target for this Measurement	70% overall and 70% on each topical area	**Percent of Program Achieving Target**	92.9% (39) of students taking the exam scored 70% or higher on the overall exam.
Methods	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. 42 students took the new exam in the Spring 2019 semester. Students' correct responses averaged 72.7% on the entire exam. All topical areas exceeded 70% except for the Intermediate I area (44%) and the Managerial Accounting area (69%).		
Measurement Instrument 2	**INDIRECT: Student surveys**		
Criteria for Student Success	No criteria		
Program Success Target for this Measurement	Informational purposes only	**Percent of Program Achieving Target**	N/A
Methods	Students complete an exit survey of the Accounting program in their final semester as an 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 41 surveys collected during the 2018-19 academic year gave the following results:		

		5 90.24%	4 7.32%	3 2.44%	2	1
	Intermediate I	90.24%	7.32%	2.44%		
	Intermediate II	82.93%	9.76%	7.32%		
	Intermediate III	36.59%	17.07%	29.27%	14.63%	2.44%
	Managerial/Cost Accounting	31.71%	46.34%	19.51%	2.44%	
	Accounting Information Systems and Analytics	26.83%	31.71%	29.27%	12.20%	
	Federal Income Taxation-Individual	73.17%	14.63%	9.76%		2.44%
	Auditing and Assurance Services	63.41%	29.27%	4.88%	2.44%	

Measurement Instrument 3	**INDIRECT: Results of Uniform Certified Public Accountant Examination**
Criteria for Student Success	70% on four separate parts of the national examination

Program Success Target for this Measurement	N/A – Informational only	**Percent of Program Achieving Target**	N/A

Methods	Students may choose to sit for the CPA exam after receiving a Bachelor's degree that includes 39 hours of business, of which 27 hours are in accounting. The results of the nationwide exam were obtained from NASBA for 2018. Sixty students from Western Kentucky University sat for at least one part of the exam during the calendar year. WKU students' pass rate ranked 31st in the nation out of 278 institutions with 21-60 candidates sitting for the exam. The pass rate for WKU candidates taking the exam for the first time was 71.2%, while the pass rate for all WKU candidates taking the exam was 67.3%. The national average was around 50% for both measures.

Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 1.	(Met)	Not Met

Actions (Describe the decision-making process and actions planned for program improvement. The actions should include a timeline.)

Historically, results from the senior exit exams indicate 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 are the first students to have completed the new curriculum. The following comments pertain to these results.

- 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 semester.
- 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 in each succeeding course. Two additional cash flow assignments have been added to the curriculum.

The Managerial/Cost accounting course now contains more case studies providing the opportunity for synthesis of information and examination of complex issues.

Significant curricular and faculty changes are occurring in Intermediate III in the Fall 2020 semester.

Follow-Up: (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.)

The Spring 2019 exit exam demonstrated student improvement in the prior weak areas: Accrual-basis (82.7%) and Cash Flow Statement (81.7%). Performance on the Managerial Accounting questions improved to 77.8% in the Fall 2019 semester.

Student Learning Outcome 2				
Student Learning Outcome	**Students will demonstrate effective oral communication skills.**			
Measurement Instrument 1	**DIRECT: Mock interviews conducted during the Senior Assessment course.**			
Criteria for Student Success	Students participate in mock interviews for a fictional company. The interview is assessed using a department-approved rubric. The categories of assessment are "Distinguished," "Proficient," and "Novice." The interviewer and evaluator is the GFCB career services professional staff.			
Program Success Target for this Measurement	At least 70% of the accounting graduates' interviews will rate at a distinguished or proficient level for each of the following criteria: professional dress, preparation, coherence and organization, vocal presentation, and presentation style.	**Percent of Program Achieving Target**		100%
Methods	A rubric provides for the assessment of professional dress, 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 2018-19 academic year. The last assessment was in Fall 2017, and the next assessment is scheduled for Fall 2019. All 25 students assessed scored in the "distinguished" or "proficient" category.			
Measurement Instrument 2				
Criteria for Student Success				
Program Success Target for this Measurement		**Percent of Program Achieving Target**		
Methods				
Measurement Instrument 3				
Criteria for Student Success				
Program Success Target for this Measurement		**Percent of Program Achieving Target**		
Methods				
Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 2.			(Met)	**Not Met**

Actions (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. However, the department values the importance of the mock interview, and they will become 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.
Follow-Up (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 will begin Spring 2020.

Student Learning Outcome 3	
Student Learning Outcome	**Students will demonstrate effective written communication skills.**
Measurement Instrument 1	**DIRECT: Samples of written work assigned during students' final semester.**
Criteria for Student Success	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 writing skills of each student using a rubric approved by the department. Writing summaries are evaluated in the following categories: Content, Coherence and Organization, Language, Format. The categories of assessment are "Distinguished," "Proficient," and "Novice."

Program Success Target for this Measurement	At least 70% of accounting graduates' written summaries will be rated at a distinguished or proficient level in all areas listed above.	**Percent of Program Achieving Target**	Content: 96% Coherence/Org: 78% Language: 81% Format: 92%
Methods	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 2018-19 academic year using a sample of 27 students' written summaries. Based on a success target of 70% in the Distinguished or Proficient categories, the target was met.		

Measurement Instrument 2	
Criteria for Student Success	

Program Success Target for this Measurement		**Percent of Program Achieving Target**	
Methods			

Measurement Instrument 3				
Criteria for Student Success				
Program Success Target for this Measurement		**Percent of Program Achieving Target**		
Methods				
Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 3.			(**Met**)	**Not Met**

Actions (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 Spring 2020 semester to determine whether the target should be increased.

Follow-Up (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.)

Student Learning Outcome 4			
Student Learning Outcome	**Students should be able 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**		
Measurement Instrument 1	**DIRECT: Data Analytics case assigned during students' final semester.**		
Criteria for Student Success	The data analytics project was given to accounting seniors during the Spring 2019 semester. From a total of 42 students, a random sample of 6 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 & Management; Data Modeling & Analysis; and Statistical Analysis.		
Program Success Target for this Measurement	At least 70% of the data analytics projects will have a rating of distinguished or proficient in all areas listed above.	**Percent of Program Achieving Target**	83%
Methods	A case study using EDGAR and Excel was completed by students in the Senior Assessment course. A sample of the students' work was evaluated by the AIS/Analytics professor.		

Measurement Instrument 2			
Criteria for Student Success			
Program Success Target for this Measurement		**Percent of Program Achieving Target**	
Methods			
Measurement Instrument 3			
Criteria for Student Success			
Program Success Target for this Measurement		**Percent of Program Achieving Target**	
Methods			

	Met	Not Met
Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 4.	(Met)	Not Met

Actions (Describe the decision-making process and actions planned for program improvement. The actions should include a timeline.)

The department is in the process of determining the most effective approach for ensuring adequate coverage of data analytics in the undergraduate curriculum. All students receive instruction in the Accounting Information Systems course, with many of them opting to increase their exposure to data analytics by taking Business Data Analytics courses. Professors are encouraged to incorporate data analytics assignments and projects in their individual courses when and where appropriate.

Follow-Up (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.)

Evaluation of course content and overall curricula with regard to Data Analytics will occur during the 2020-21 academic year. Significant turnover in faculty has occurred and will continue to occur with expected faculty retirements. In addition to content coverage in the Accounting Information Systems course, new faculty are expected to enhance the incorporation of data analytics into the program.