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| **Assurance of Student Learning Report****2020-2021** |
| Gordon Ford College of Business | Accounting Department |
| Bachelor of Science in Accounting |
| Assessment Coordinator: Stacy R. Bibelhauser |

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| ***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 be able to *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** |
| **Instrument 2** | **Senior Exit Surveys administered during final semester** |
| **Based on your results, check whether the program met the goal Student Learning Outcome 1.** | **X Met** | **[ ]  Not Met** |
| **Student Learning Outcome 2: Students will *display* effective oral communication skills.** |
| **Instrument 1** | **Professional presentations during the Senior Assessment course evaluated using a department-approved rubric – beginning in the Fall 2021 semester** |
| **Based on your results, check whether the program met the goal Student Learning Outcome 2.** This LO was not assessed as many students were not meeting face to face. A professional oral presentation will be added to the ACCT 499 Senior Assessment course in the Fall 2021 semester. | **[ ]  Met** | **[ ]  Not Met** |
| **Student Learning Outcome 3:**  **Students will *employ* 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** | **X 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.** | **X Met** | **[ ]  Not Met** |
| **Program Summary (Briefly summarize the action and follow up items from your detailed responses on subsequent pages.)**  |
| The Bachelor of Science in Accounting has four learning objectives that are evaluated using direct measures of student learning outcomes. The objectives encompassing discipline knowledge and basic data analytics were met. Within the discipline knowledge objective, improvement has occurred throughout the past few years in areas that were historically problematic. One area that appeared weak, but improving, on the previous three exit exams was examined more closely. Questions have been revised for clarity and new questions were added to more accurately assess course content. Learning objective #4, which encompasses data analytic skills, will be reassessed in the 2021-22 academic year. Increased emphasis on data analytics in accounting were added within the last year in the Accounting Information Systems and Analytics curriculum. The learning objective addressing written communication showed disappointing results in one of the four assessment categories. Given the historically strong performance of our accounting graduates in written communication, no remedial actions are planned at this time. The department will reassess this objective in both the Fall 2021 and Spring 2022 semesters. The lackluster results may be a result of the switch in teaching modalities over the last three semesters. Finally, the learning objective focusing on oral communication skills was not assessed in this academic year. The requirements for social distancing in courses and Covid-related issues facing students prevented face to face interaction for many large classes. Given that the assessment was planned for a student presentation in front of an audience, the instructor chose to eliminate the assignment for this particular year. We will be assessing student outcomes in the Fall 2021 and Spring 2022 semesters. |

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| **Student Learning Outcome 1** |
| **Student Learning Outcome**  | **Students will be able to *demonstrate* an understanding of basic technical accounting skills and knowledge in various tracks of accounting.** |
| **Measurement Instrument 1**  | **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.** |
| **Criteria for Student Success** | Students should obtain ≥ 70% on the exam. |
| **Program Success Target for this Measurement** | At least 70% of students taking the exam should score 70% or higher on the overall exam.  | **Percent of Program Achieving Target** | 100% of students taking the exam scored 70% or higher on the overall exam in the Spring 2021 semester. (This semester is the first time in 15+ years that all students successfully achieved the target score.) |
| **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. Forty-nine (49) students took the exam in the Spring 2021 semester. Students’ correct responses averaged 82.9% on the entire exam. All topical areas exceeded 70% except for certain topics in the Intermediate I area (60%). 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 Fall 2020 semester.  |
| **Measurement Instrument 2** | **Student surveys (Indirect): The department surveys students near the end of the ACCT 499 Senior Assessment course. Surveys ask students to rate the perceived value of individual courses taken in the Accounting department and comment on courses receiving substandard ratings. These surveys help identify weaknesses in courses used to facilitate discipline knowledge (SLO 1).** |
| **Criteria for Student Success** | **N/A** |
| **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 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 47 surveys collected during the 2020-2021 academic year gave the following results:

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| Intermediate I (4.71/5)Intermediate II (4.52/5)Intermediate III (3.67/5)Managerial/Cost Accounting (3.27/5)Accounting Info Systems and Analytics (3.57/5)Federal Income Taxation-Individual (4.18/5)Auditing and Assurance Services (4.50/5) |  572.34%61.70%23.40%19.15%25.53%40.43%53.19% |  419.15%25.53%36.17%19.15%31.91%34.04%27.66% |  3 4.26%10.64%25.53%29.79%17.02%19.15% 8.51% |  2 8.51%23.40%19.15% 2.13%  |  1  4.26% 4.26% 4.26% | No response 4.00% 2.00% 2.00% 4.00% 2.00% 4.00% 11.00% |

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| **Measurement Instrument 3** | Do you have other measures of assessment for SLO 1? If so, please add that here along with all the information below. If not, you may delete this section and move on to **“… whether the program met the goal Student Learning Outcome 1.”** |
| **Criteria for Student Success** |  |
| **Program Success Target for this Measurement** |  | **Percent of Program Achieving Target** |  |
| **Methods** |  |
| **Based on your results, highlight whether the program met the goal Student Learning Outcome 1.** | **X Met** | **[ ]  Not Met** |
| **Actions**  |
| 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.* 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.
* 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.

The Managerial/Cost accounting course added more case studies providing the opportunity for synthesis of information and examination of complex issues.Significant curricular and faculty changes occurred in Intermediate III in the Fall 2020 semester. Based on a number of factors (including student surveys) 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. |
| **Follow-Up**  |
| The Spring 2021 exit exam continued to show acceptable performance in the historically weak areas: Accrual-basis (86.0%) and Cash Flow Statement (78.3%).Performance on the Managerial Accounting questions demonstrated continued improvement to 83.0% in the Spring 2021 semester from 69% in the Spring 2019 semester. Additional concepts taught in Intermediate I improved from 44% (Sp19) to 60% (Sp21), but remain below targeted performance. After consulting with the professor teaching Intermediate I and reviewing the questions/topical coverage on the exam, we identified questions that were not directly covered in the course. The exam was constructed prior to a professor change in the course. A greater focus on inventory valuation (approximately 25% of the course) and a decreased focus on areas covered in the principles course was not reflected on the exit exam. The professor also identified two questions where the wording is confusing. Four questions will be replaced: two will focus on inventory valuation topics and two include revised wording on remaining topics. The AOL committee will consider what needs to be done to insure basic topics covered in the principles course are retained through graduation. |
| **Next Assessment Cycle Plan** |
| The Senior Exit Exam will be administered again in the Fall 2021 and Spring 2022 semesters by the instructor of the Senior Assessment (ACCT 499) course. |

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| **Student Learning Outcome 2** |
| **Student Learning Outcome**  | **Students will *display* effective oral communication skills.** |
| **Measurement Instrument 1** | **Individual student presentations** |
| **Criteria for Student Success** | Accounting students should score in the “distinguished” or “proficient” categories of the rubrics designed to evaluate these skills. |
| **Program Success Target for this Measurement** | 70% of students should score in the “distinguished” or “proficient” categories of the rubrics. | **Percent of Program Achieving Target** | This outcome was not evaluated in the 2020-21 academic year due to COVID-19 restrictions |
| **Methods**  | The process of partitioning out Accounting students from the team presentations in the college capstone course (discussed in last year’s report) proved to be unworkable. Plus, the limitations surrounding COVID-19 protocols further frustrated these assessment methods. Beginning in the Fall 2021 semester, oral presentations will be required in the ACCT 499 Senior Assessment course. A rubric provides for the assessment of preparation, coherence and organization, vocal presentation, and presentation style. Students will be evaluated using a “distinguished,” “proficient,” and “novice” classification for each of these criteria. |
| **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.) |
| Students will be assessed in professional presentations during ACCT 499. 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.  |
| **Follow-Up** (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.) |
| The college is currently revising the core curriculum to include an emphasis on professional skills. These professional skills will contain additional instruction in areas such as professional presentation skills. 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 2021 semester. |
| **Next Assessment Cycle Plan**  |
| This LO will be assessed in both the Fall 2021 and Spring 2022 semesters. The presentations will take place in the students’ final semester of their degree program during the Senior Assessment course (ACCT 499).  |

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| **Student Learning Outcome 3** |
| **Student Learning Outcome**  | **Students will *employ* effective written communication skills.** |
| **Measurement Instrument 1** | **Writing samples collected from students during the Senior Assessment course and evaluated using a department-approved rubric.** |
| **Criteria for Student Success** | 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.  |
| **Program Success Target for this Measurement** | At least 70% of accounting graduates’ written assignments will be rated at a distinguished or proficient level in all areas listed above. | **Percent of Program Achieving Target** | Content: 93.33%Coherence/Org: 90.00%Language: 66.67%Format: 96.67% |
| **Methods**  | This learning outcome was evaluated for the 2020-2021 academic year using a sample of 30 students’ written assignments. Students wrote summaries of both (1) presentations by professionals and (2) practitioner articles in professional journals. One summary from each student was used to assess writing skills. 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. Based on a success target of 70% in the Distinguished or Proficient categories, the target was met in 3 of the 4 categories. The target was not met in the “Language” area of the assessment which encompasses grammer, syntax, and word choice. |
| **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.** | **X Met** | **[ ]  Not Met** |
| **Actions** (Describe the decision-making process and actions for program improvement. The actions should include a timeline.) |
| This learning outcome has historically been very strong.  |
| **Follow-Up** (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.) |
| Given the unusually weak performance in the “language” (which includes grammer, word choice, spelling, etc.) portion of the assessment, the department will postpone any remediation of this learning outcome until another assessment occurs. We will closely observe and evaluate the results in the Fall 2021 semester to see if the trend continues. If so, further action will be considered.  |
| **Next Assessment Cycle Plan** (Please describe your assessment plan timetable for this outcome) |
| This LO will be assessed in both the Fall 2021 and Spring 2022 semesters. Writing samples will be collected in the students’ final semester of their degree program during the Senior Assessment course (ACCT 499).  |

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| **Student Learning Outcome 4** |
| **Student Learning Outcome**  | **Students will *demonstrate* knowledge of data analytics using basic statistical techniques.** |
| **Measurement Instrument 1** | **Assigned case employing data manipulation, analysis, output, and conclusions.** |
| **Criteria for Student Success** | Students should score at least 70% on the data analytics assessment artifact. |
| **Program Success Target for this Measurement** | At least 70% of accounting graduates’ data analytics project will be rated at a distinguished or proficient level in all areas listed above. | **Percent of Program Achieving Target** | 85% of students scored 70% or higher on the assessment artifact. |
| **Methods**  | The learning objective was assessed using a case administered at the end of the Accounting Information Systems and Analytics course. Normally, the assessment takes place during the Senior Assessment course, but given the issues with software requirements for distance learners (due to Covid), it was not possible to administer the assignment in the assessment course.

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| **Semester** | **Enrollment** | **Average Grade** | **Number of Students Scoring <70%** | **Percentage > 70%** |
| Spring 2018 | 50 | 84.4% |  6 | 82% |
| Spring 2019 | 39 | 88.7% |  2 | 94.9% |
| Spring 2020 | 38 | 53.4% | 25 | 34.2% |
| Fall 2020 | 39 | 76.5% | 10 | 74.4% |
| Spring 2021 | 40 | 86.1% |  6 | 85% |
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| **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** | This LO was not assessed in the senior assessment course as many students were not meeting face to face, thus did not have access to the programs and “add ons” necessary to complete that project. Rather, we assessed a capstone assignment completed near the end of the Accounting Information Systems and Analytics course. |
| **Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 3.** | **X Met** | **[ ]  Not Met** |
| **Actions** (Describe the decision-making process and actions for program improvement. The actions should include a timeline.) |
| 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. |
| **Follow-Up** (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.) |
| Course content and overall curricula will be evaluated once the GFCB Core Curriculum Task Force completes modifications to the college core. The college core is slated to have an introductory course for data analytics with an emphasis in Microsoft Excel skills. Over the past two years, additional emphasis has been placed on data analytics in Accounting in the Accounting Information Systems and Analytics course. New faculty are expected to incorporate data analytics in course assignments when and where appropriate.  |
| **Next Assessment Cycle Plan** (Please describe your assessment plan timetable for this outcome) |
| A data analytics project will be assigned and assessed in the Senior Assessment course during the Fall 2021 and Spring 2022 semesters. |