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| **Assurance of Student Learning Report**  **2021-2022** | |
| 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 *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.** | | **Met** | **X Not Met** |
| **Student Learning Outcome 2: Students will *demonstrate* effective oral communication 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.** | | **X 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.** | | **X 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.** | | **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 (SLOs). Target SLOs for *written communication, oral communication*, 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 2021-22 academic year, students performed substantially below targeted outcomes for discipline knowledge.  Faculty believe the lackluster performance in discipline knowlede 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) are being replaced or redesigned for the 2022-23 academic year. Beginning with the Fall 2022 semester, ACCT 110, a survey of accounting course, will be 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) will replace ACCT 200 and be 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 current 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. The aforementioned changes should positively impact student learning and result in improved SLOs in the near future. Discipline knowledge will continue to be assessed in the 2022-23 academic year.  The learning objective addressing written communication showed improvement in the one area (Language) that was below targeted outcomes in the prior year. The department assessed oral communication skills in both the Fall and Spring semesters. Students performed very well and exceeded targeted outcomes in all metrics for both semesters. The data analytics learning objective continues to show acceptable student learning outcomes. 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. | | | |

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| **Student Learning Outcome 1** | | | | | | | |
| **Student Learning Outcome** | **Students will *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 score ≥ 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** | Only 63.1% of students taking the exam scored 70% of higher. In the Spring semester only 38.3% met 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. Sixty-six (66) students took the exam during the 2021-22 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 63.1%, down from 82.9% in the Spring 2021 semester (*n*=49). | | | | | | |
| **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 total of 17 surveys collected during the Fall 2021 semester gave the following results:   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | Intermediate I (4.71/5)  Intermediate II (4.59/5)  Intermediate III (4.35/5)  Managerial/Cost Accounting (3.24/5)  Accounting Info Systems and Analytics (4.06/5)  Federal Income Taxation-Individual (4.24/5)  Auditing and Assurance Services (4.59/5)  Overall Satisfaction with Accounting Program | 5  76.47%  70.59%  52.94%  11.76%  23.53%  58.82%  64.71%  47.06% | 4  17.65%  23.53%  29.41%  11.76%  17.65%  29.41%  29.41%  41.18% | 3  5.88%    17.65%  64.71%  17.65%    5.88% | 2  5.88%    11.76%  23.53%      5.88% | 1      17.65%  11.76%  5.88% | No response | | | | | | | |
| **Based on your results, highlight whether the program met the goal Student Learning Outcome 1.** | | | | | | **Met** | **X Not Met** |
| **Actions** | | | | | | | |
| *Fall 2017*: 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.  *Spring 2019:* 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.  *Fall 2020*: 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.  *Spring 2021*: 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).  *Fall 2021-Spring 2022*: 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 were replaced: two focus on inventory valuation topics and two include revised wording on remaining topics. | | | | | | | |
| **Follow-Up** | | | | | | | |
| Only 63.1% of students taking the exam scored 70% of higher. In the Spring 2022 semester only 38.3% of students met the target score. There was no improvement in any overall topical area this year over the prior year despite the actions discussed above. Given that 100% of students (49) taking the exam one year earlier met the target, we believe the lackluster outcomes are a result of multiple courses over several semesters being taught in an online learning format, and the availability of grade modifications (P/D/F optional grading scale mandated by university) that did not motivate performance. Increased stress levels and mental health issues likely contributed to the problem, but these manifestations of the pandemic were not measured by the department. Students taking the exit exam this year would have had a majority of their required accounting courses online. The university allowed students to choose an alternate grading scale for the Spring 2020 and Fall 2020 semesters. The ‘P’ grade was not factored into the grade point average. Students not making an ‘A’ really had no incentive to worry about the difference in making a B versus a C; thus learning likely suffered. Another consequence of earlier COVID protocols appears to be increased absences in class. Student attendance is lower than it was prior to the pandemic. While we hope this practice diminishes in the future, many faculty are implementing or have implemented some measure of class attendance in the grade for the course. From “participation” points to in-class graded assignments, most courses will be motivating attendance through assigned points.  In addition to encouraging attendance, the department is asking faculty to look carefully at areas indicated in the exit exam where results have consistently been weak or borderline and enhance those areas of instruction. We expect that increased student attendance and consistent face-to-face instruction throughout the program will return the consistently acceptable scores to prior levels.  Changes to the GFCB core curriculum have opened up space in academic programs to allow for more discipline-related courses. These changes and additions should improve the learning experience and enhance discipline knowledge for our graduates. | | | | | | | |
| **Next Assessment Cycle Plan** | | | | | | | |
| The Senior Exit Exam will be administered again in the Fall 2022 and Spring 2023 semesters by the instructor of the Senior Assessment (ACCT 499) course. | | | | | | | |

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| **Student Learning Outcome 2** | | | | | |
| **Student Learning Outcome** | **Students will *demonstrate* 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** | 100% Overall  Organization: 98.31%  Content: 94.92%  Language: 96.61%  Nonverbal: 89.83%  Visuals: 93.22% | |
| **Methods** | 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. | | | | |
| **Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 2.** | | | | **X Met** | **Not Met** |
| **Actions** (Describe the decision-making process and actions planned for program improvement. The actions should include a timeline.) | | | | | |
| The college recently revised the core curriculum to include an emphasis on professional skills. These professional skills will contain additional instruction in areas such as professional presentation skills. In the Fall 2022 semester, a communications specialist will be brought into the ACCT 499 class to work with students on improving their public speaking skills. | | | | | |
| **Follow-Up** (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.) | | | | | |
| The follow-up will begin in the Fall 2022 semester with the communications specialist and enhanced curriculum. | | | | | |
| **Next Assessment Cycle Plan** | | | | | |
| This SLO will be assessed in the Fall 2022 and Spring 2023 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 *demonstrate* 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** | 100% overall  Content: 100.00%  Coherence/Org: 89.47%  Language: 89.47%  Format: 100.00% | |
| **Methods** | This learning outcome was evaluated for the 2021-2022 academic year using a sample of 19 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 all categories with an overall average score squarely in the Proficient category (3.42/5). | | | | |
| **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.  *Fall 2020-Spring 2021*: There was unusually weak performance in the “language” (which includes grammer, word choice, spelling, etc.) portion of the assessment with only 66.67% of students scoring in the Distinguished or Proficient categories. The department opted to postpone any remediation of this learning outcome until another assessment occured.  *Fall 2021-Spring 2022:* Results were acceptable for this learning objective. 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. | | | | | |
| **Follow-Up** (Provide your timeline for follow-up. If follow-up has occurred, describe how the actions above have resulted in program improvement.) | | | | | |
| This learning objective was assessed in the Fall 2021 semester. The “language” area that was concerning in the prior assessment returned an acceptable result. However, this area remains weaker than the other three criteria. Only 4 of the 19 students ranked as Distinguished in this category. The number of Distinguished rankings in the Language category was less than half of the Distinguished ratings in any of the other 3 categories. | | | | | |
| **Next Assessment Cycle Plan** (Please describe your assessment plan timetable for this outcome) | | | | | |
| This SLO will be assessed by collecting writing samples from students in the ACCT 499 Senior Assessment course. | | | | | |

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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 for a number of semesters. In order to be consistent, the department followed the protocol of the prior years.   |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Semester** | **Enrollment** | **Average Grade** | **Number of Students Scoring <70%** | **Percentage > 70%** | | Spring 2022 | 33 | 80.3% | 3 | 90.9% | | Spring 2021 | 40 | 86.1% | 6 | 85% | | Spring 2020 | 38 | 53.4% | 25 | 34.2% | | Spring 2019 | 39 | 88.7% | 2 | 94.9% | | Spring 2018 | 50 | 84.4% | 6 | 82% | | | | | |
| **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. 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. 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.) | | | | | |
| Over the past three years, additional emphasis has been placed on data analytics in Accounting in the Accounting Information Systems and Analytics course. The percentage of students scoring above 70% improved over the prior year. | | | | | |
| **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 2022 and Spring 2023 semesters. | | | | | |