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| **Assurance of Student Learning Report**  **2022-2023** | | |
| *Gordon Ford College of Business* | | *Accounting Department* |
| *602 - Bachelor’s of Science in Accounting* | | |
| *Chair: Mark Ross Assessment Coordinator: Stacy Bibelhauser* | | |
| ***Is this an online program***?  Yes x No | Please make sure the Program Learning Outcomes listed match those in CourseLeaf . Indicate verification here  **X** Yes, they match! (If they don’t match, explain on this page under **Assessment Cycle)** | |

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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** | | | |
| 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 2022-23 academic year, students performed substantially below targeted outcomes for discipline knowledge.  Faculty believe the lackluster performance in discipline knowledge 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) have been replaced or redesigned beginning with the 2022-23 academic year. Beginning with the Fall 2022 semester, ACCT 110, a survey of accounting course, was 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) replaced ACCT 200 and is 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 prior 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 has historically 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. Students in the Fall 2022 course met the target for the LO encompassing analytics. A new artifact has been developed to assess this SLO beginning with the 2023-24 academic year. | | | |

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| **Program Student Learning Outcome 1** | | | | | | | |
| **Program 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 29.0% of students taking the exam scored 70% of higher. | |
| **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. Fifty-five (55) students took the exam during the 2022-23 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 62.2%, 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** | | **Courses will receive an average rating above ‘3’** | | **Percent of Program Achieving Target** | | **100%** | |
| **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 55 surveys collected during the 2022-23 academic year gave the following results:   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | Intermediate I (4.27/5)  Intermediate II (4.20/5)  Intermediate III (4.0/5)  Managerial/Cost Accounting (3.52/5)  Accounting Info Systems and Analytics (3.62/5)  Federal Income Taxation-Individual (4.63/5)  Auditing and Assurance Services (4.02/5)  Overall Satisfaction with Accounting Program | 5  54.55%  41.82%  41.51%  21.83%  23.64%  75.47%  41.82%  49.10% | 4  27.27%  41.82%  26.42%  27.27%  24.55%  15.09%  27.27%  38.17% | 3  10.91%  10.91%  22.64%  34.55%  25.45%  5.66%  23.64%  7.27% | 2  5.45%  5.45%  9.43%  14.55%  12.73%  3.77%  5.45% | 1  1.82%    1.82%  3.64%  1.82% | No response    5.45% | | | | | | | |
| **Based on your results, highlight whether the program met the goal Student Learning Outcome 1.** | | | | | | **Met** | **X Not Met** |
| **Results, Conclusion, and Plans for Next Assessment Cycle (Describe what worked, what didn’t, and plan going forward)** | | | | | | | |
| **Results:** The results are below targeted outcomes. An average score of 70% was achieved in only one topical area (Federal Taxation) on the senior exit exam.  **Conclusions**: Given that 100% of students (49) taking the exam two years 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 critical required accounting courses, namely Intermediate Accounting I, online. 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 this implication appears to be diminishing, attendance is still below that of prepandemic levels. 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.  **Plans for Next Assessment Cycle**: Curricular changes in the GFCB have resulted in the Financial Principles course (ACCT 220) being required by only Accounting and Finance majors. Also, this course has been pared down to really focus on the accounting cycle and establish a strong foundation for entering the Intermediate sequence. The Spring 2023 semester is where these changes were implemented. The Intermediate I professor is being asked to embed the Senior Exit Exam questions related to Intermediate I in his exams this semester so that the department can gauge whether students are effectively learning these topics. These students will not be taking the Senior Exit Exam for a couple of years at least, so by embedding the questions, we are trying to get an interim measure of success on these topics.  Professors are asked to review the learning objectives for each course and the questions on the exit exam covering those topics to insure coverage of those objectives is sufficient. The departmental AOL committee is asking all professors to embed questions from the exit exam on exams in their respective courses to be able to measure results before the students reach their senior year. Results from the Senior Exit Exam will lag the curricular changes, so these embedded questions should give the department the ability to react more quickly to learning deficiencies. We expect improvement on the overall Senior Exit Exam in about two years. | | | | | | | |

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| **Program Student Learning Outcome 2** | | | | | |
| **Program 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** | 95% Overall  Organization: 97.6%  Content: 100.0%  Language: 90.0%  Nonverbal: 88.1%  Visuals: 90.0% | |
| **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** |
| **Results, Conclusion, and Plans for Next Assessment Cycle (Describe what worked, what didn’t, and plan going forward)** | | | | | |
| **Results**: The oral presentation results exceeded our success targets.  **Conclusions**: 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 2022-23 semesters, a communications professor from Penn State University conducted two classes on oral presentations skills for the ACCT 499 students. 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. The skills gained by the students significantly the quality of the presentations.  **Plans for Next Assessment Cycle**: This SLO will be reassessed in the 2023-24 academic year. Students will be receiving additional training in professional communication as the core curriculum begins to integrate into the student population. ACCT 399 will also contain instruction in professional skills once it begins in the Spring 2024 semester. | | | | | |

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| **Program 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** | 89.47% overall  Content: 100.00%  Coherence/Org:100.00%  Language: 84.20%  Format: 94.74% | |
| **Methods** | This learning outcome was evaluated for the 2022-2023 academic year using a sample of 38 students’ written assignments. Students wrote one-page memos summarizing the positive points (or critiquing negative points) gleaned from reading a best-selling career/life development book. 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 your results, circle or highlight whether the program met the goal Student Learning Outcome 3.** | | | | **X Met** | **Not Met** |
| **Results, Conclusion, and Plans for Next Assessment Cycle (Describe what worked, what didn’t, and plan going forward)** | | | | | |
| **Results**: Based on a success target of 70% in the Distinguished or Proficient categories, the target was met in all categories as more than 70% of students scored Proficient (3) or above. The overall average score was squarely in the Proficient category (3.98/5).  **Conclusions**: Results were acceptable for this learning objective and historically have been quite strong. 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.  **Plans for Next Assessment Cycle**: This SLO will be reassessed in the 2023-24 academic year. | | | | | |
| **Program 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** | 94.7% | |
| **Methods** | The learning objective was assessed using an Accounting is Analytics case designed by Wendy Tietz. | | | | |
| **Based on your results, circle or highlight whether the program met the goal Student Learning Outcome 3.** | | | | **X Met** | **Not Met** |
| **Results:** This objective was assessed in the ACCT 499: Senior Assessment course in the Fall 2022 semester. The success target was met.  **Conclusions**: Over the past three years, additional emphasis has been placed on data analytics in Accounting in the Accounting Information Systems and Analytics course. Prior year results on this assessment indicate students meet program targets on a consistent basis and they continued to show impressive results with the new case.   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | **OVERALL** |  | **Data Management and Manipulation** | **Data Modeling** | **Analysis** | | **Fall 2022** |  |  |  |  |  | | ***n = 19*** |  |  |  |  |  | | **Overall Ave:** |  |  |  |  |  | | **Distinguished** | **0.0%** |  | 36.8% | 5.3% | 79.00% | | **Proficient** | **94.7%** |  | 57.9% | 78.9% | 10.5% | | **Novice** | **5.3%** |  | 5.3% | 15.8% | 10.5% | |  |  |  |  |  |  | | **% D or P** | **94.70%** |  | 94.7% | 84.2% | 89.5% |   **Plans for Next Assessment Cycle:** A new data analytics project will be assigned and assessed in either the Senior Assessment course or the Accounting Information Systems and Analytics course during the Fall 2023 and Spring 2024 semesters. The case was designed to specifically assess the analytics learning objective. The case was presented to the AACSB peer review team during the maintenance of accreditation visit in February and the team was very impressed. | | | | | |

**\*\*\* Please include Curriculum Map (below/next page) as part of this document**

***Curriculum Map Matrix***

***Bachelors of Science in Accounting***

***(Revised Fall 2022-new curriculum)***

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|  | ***Introduction*** | ***Development*** | ***Mastery*** |
| *PLO 1:* Students will be able to *demonstrate* an understanding of basic technical accounting skills and knowledge in various tracks of accounting.  *SLO 1:* Students will *demonstrate* an understanding of basic technical accounting skills and knowledge in various tracks of accounting. | *ACCT 220:*  *Principles of Financial Accounting*  *ACCT 310:*  *Managerial Cost Accounting* | *ACCT 300:*  *Intermediate Financial Accounting I*  *ACCT 311:*  *Managerial Cost Accounting II* | *ACCT 301:*  *Intermediate Financial Accounting II*  *ACCT 303:*  *Intermediate Financial Accounting III*  *ACCT 312:*  *Accounting Information Systems*  *ACCT 430:*  *Federal Income Taxation I*  *ACCT 450:*  *Auditing and Assurance Services*  ***ACCT 410****:*  *Critical Thinking in Managerial Accounting (elective)*  ***ACCT 431****:*  *Federal Income Taxation II (elective)*  ***ACCT 401****:*  *Business Combinations (elective)*  ***ACCT 412:***  *Data Analysis for Accounting (elective)*  ***ACCT 420****:*  *Governmental and Not-for-Profit Accounting (elective)* |
| *PLO 2:* Students will be able to *demonstrate* effective oral communication skills.  *SLO 2:* Students will *demonstrate* effective oral communication skills. | *MGT 261:*  *Business Communication Fundamentals* | *MGT 261:*  *Business Communication Fundamentals* | *MGT 498:*  *Strategy and Policy*  *ACCT 399:*  *Career Readiness in Accounting*  *ACCT 499:*  *Senior Assessment* |
| *PLO 3:* Students will *demonstrate* effective written communication skills.  *SLO 3:* Students will *demonstrate* effective written communication skills. | *MGT 261:*  *Business Communication Fundamentals* | *MGT 261:*  *Business Communication Fundamentals* | *ACCT 430:*  *Federal Income Taxation I*  *ACCT 450:*  *Auditing and Assurance Services*  *ACCT 399:*  *Career Readiness in Accounting*  *ACCT 499:*  *Senior Assessment*  *MGT 498:*  *Strategy and Policy* |
| *PLO 4:* Students will be able to *demonstrate* knowledge of analytics encompassing basic statistical techniques and information management related to relational databases.  *SLO 4****:*** Students will *demonstrate* knowledge of data analytics using basic statistical techniques. | *BDAN 250:*  *Introduction to Analytics*  *ECON 206:*  *Statistics*  *MATH 123 (or higher):*  *Mathematical Applications for Business* | *ECON 306/307*  *Statistical Analysis/Financial Data Modeling* | *ACCT 312:*  *Accounting Information Systems*  ***ACCT 410****:*  *Critical Thinking in Managerial Accounting (elective)*  ***ACCT 412:***  *Data Analysis for Accounting (elective)*  *ACCT 499:*  *Senior Assessment* |