

ASSESSMENT REPORT FOR INSTRUCTIONAL PROGRAMS

Name: Richard Arredondo

Program / Department: Accounting/ Accounting & Finance Department

PART 1: ASSESSMENT REPORT BY LEARNING OBJECTIVE

LO1- Prescribe an appropriate accounting management theory to solve a problem

Direct Assessment Instrument: *Comprehensive exam*

Criteria: *70% of students having a grade of 70% or higher*

This is an examination administered to students majoring in accounting. The purpose of the instrument is to measure student performance in financial accounting theory and practice. The instrument was administered to 9 students in Accounting 3213 (Intermediate Accounting I class). The instrument had a dual purpose in both measuring student performance for assessment and feedback assessment to students.

Assessment Findings and Interpretations/Conclusion:

The comprehensive exam was created to assess student understanding of basic financial accounting theory and practice. Overall, the average student scored 50 out of a possible 100. Only one student scored a 70%. The conclusion is that the students are having difficulty retaining knowledge from prior courses. One reason was that a few students were incorrectly advised to take the course and should not have been enrolled in the advanced course. However, to better assess student retention of course knowledge we plan to pretest students as they enter intermediate and advanced accounting courses and require students who fail the pretest remediation courses and tutoring.

LO2- Organize their thoughts to effectively communicate in any business environment

Direct Assessment Instrument: *Paper evaluation*

Criteria: This is a research paper that is administered in an upper-level course to measure student writing and research ability. The purpose of the instrument is to measure student performance in financial accounting and its relevance to current issues. In addition, the paper will identify various rulemaking bodies and codes of conduct which guide accounting professionals in both identifying and resolving accounting issues. The instrument was administered to 6 students in ACCT 3213 – Intermediate Accounting I.

Assessment Findings and Interpretations/Conclusion:

The writing sample was a research paper created to assess student writing and research ability. The research papers of 6 students enrolled in the ACC 4316 were evaluated using the rubric outlined in the assessment plan. The results of the writing sample are as follows:

Grade	Number
A	0
B	2
C	4
D	0
F	0

Since the targeted level of performance was a minimum grade of B by the average student, our students are performing in the area of written communication since all received a grade of “C” or better. Students who perform at the C level demonstrate good use of research and study skills.

Their papers demonstrate good knowledge of financial accounting and its relevance to current issues. However, to continually improve student written communication, it is recommended the Department require a research paper/project in all applicable courses.

LO3- Integrate accounting analysis technology to solve business related problems

Direct Assessment Instrument: *Analyze and create Excel financial spreadsheets*

Criteria: 70% of graduates having a grade of 70% or higher

This is an Excel-based project that utilizes contemporary accounting theory and robust functions in Excel to produce an efficient model for analyzing and evaluating accounting issues. The purpose of the instrument is to measure student performance in using accounting theory and practice with technology in solving business related issues. The planned instrument will be administered to students in upper division accounting classes. The instrument will have a dual purpose in both measuring student performance for assessment and feedback assessment to students. The instrument is still in development and will be implemented next academic year.

LO4- Evaluate entrepreneurial opportunities

Direct Assessment instrument: *Currently under review*

LO5- Integrate accounting management theory in a global business environment

Direct Assessment Instrument: *Paper evaluation*

Criteria: This is a research paper that is administered in an upper-level course to measure student's ability to integrate accounting management theory in a global business environment. The purpose of the instrument is to measure student performance in international accounting standards and its relevance to current issues. In addition, the paper will identify various rulemaking bodies and current debate on harmonization versus divergence. The instrument was not administered due to the class not being offered (low enrollment in ACCT 4316 – Accounting Standards and the Accounting Profession).

LO6-Assess organizational diversity in a business environment

Indirect Assessment Instrument: *Senior Exit Survey*

This information is still being compiled and will be included as soon as available.

LO7- Determine ethical issues and select appropriate actions

Direct Assessment Instrument: *Paper evaluation*

Criteria: This is a research paper that is administered in an upper-level course to measure student's ability to identify ethical issues and select appropriate actions. The purpose of the instrument is to measure student performance in using various rulemaking bodies and codes of conduct which guide accounting professionals in both identifying and resolving ethical issues. The instrument was not administered due to the class not being offered (low enrollment in ACCT 4316 – Accounting Standards and the Accounting Profession).

Decision Making Using Findings

The instruments used in the assessment process resulted in the following changes:

- College of Business planned to utilize the Educational Testing Services instrument (standard assessment instrument from an outside testing agency) to get better coverage and depth in assessing student comprehension in relation to comparable educational institutions; however, due to lack of

funding, the ETS assessment instrument was not administered for AY 16/17 year but is planned to be used in AY 17/18.

- Increase use of accounting practice problems requiring students to problem solve.
- ACCT 4316 – Accounting Standards and the Accounting Profession created to provide students an ability to analyze the ethical factors in a business environment.
- Thesis requirement in program will improve student writing skills and critical thinking.
- Offer and retain all required professional program courses within the 17/18 academic period. This will reduce the number of students taking independent study courses to complete required coursework. This will also ensure that courses are taken in sequence.
- Revise the comprehensive exam to better measure subtopics of interests.

Analysis and Program Change

Strengths

Based on an analysis of the results above, the program has made improvements in the areas related to students using appropriate accounting management theory to solve a problem, organize their thoughts to effectively communicate and integrate accounting management theory. An analysis of the writing samples from the Intermediate Accounting I course reflect students write in a clear concise prose.

However, all accounting students have not demonstrated improvements in all areas of accounting. Specifically, they performed poorly in the areas of accounting theory and practice as evidence by the significant drop in the score on the comprehensive examination administered in Intermediate Accounting I. This area will be studied further since the principles of accounting courses are extremely critical to developing learner content knowledge.

Weaknesses

Students need linkage between accounting and entrepreneurial opportunities such that an appropriate analysis and evaluation can be performed.

Proposal

To improve in these areas, the Program will implement the following:

- Complete development of resources needed for linkage between accounting and entrepreneurial opportunities.
- Construct a master course outline for all accounting classes. This course outline will specify the breadth and depth of material to be covered in each course. It will provide professors with necessary components to be included in their course syllabi.
- Rotate professors among classes to allow students different teaching methods.
- Include assignments that involve the use of computer technology in all accounting classes so students become proficient in business technology.
- To better assess student retention of course knowledge, pretest students as they enter intermediate and advanced accounting courses and requiring student who fail the pretest remediation courses and tutoring.
- All accounting courses offered should have an online instruction component available.
- Offer more internal auditing courses leading to a new program or minor.
- Continue to review student course needs for graduation regarding offering more sections of the same course on different days and times.
- Offer and retain all required professional program courses within the 17/18 academic period

Assessment as a Departmental Priority

Many faculty members and administrators have attended numerous meetings and workshops conducted by experts and consultants on assessment and student learning outcomes. Staff advisors make sure that course sequence is

followed as much as practicable to minimize frustration and lack of attendance that result from not understanding a particular course. Members of the department and program contribute in a number of ways to the assessment process through participation in the design and conduct of tests, as well as preparing result of the tests. Results of the accounting program assessment report were distributed to all COB faculty for their independent analysis. These findings were also included on agendas of departments and the College of Business meetings for detailed discussions.

Publicizing Student Learning

The College of Business will publicize student learning outcomes in four ways:

1. Computer Monitors – Centrally located near the elevator in the BHS Building, the COB has a large computer monitor that it utilizes to publicize current events, among other items. This monitor will be used to communicate to the existing student body.
2. Advertisement board – The College will also use the advertisement boards to inform students of all learning outcomes, for all programs.
3. COB Newsletter -- The COB is currently developing a newsletter that will be distributed to all COB alumni. In addition to other COB news and current events, fundraisers, etc, the COB assessment results will also be included in this electronic forum.
4. COB web site – The COB will continue to inform the public of its assessment outcomes on its web page.

Accomplishments and Challenges

Our accounting majors continue to represent the University well at NABA conferences/workshops and SIFE competitions. Additionally, because of the performance of recent accounting graduates, the Big Four CPA firms and several Fortune 500 companies are interviewing on campus for internships and career positions. We are currently planning to create an Institute for Internal Auditors to help students with both scholarships and internship opportunities.

One of our greatest challenges is how to motivate more of our graduates to sit for and pass the CPA exam. Even prior to the 150 hour requirement, a very low percentage of our graduates actually sat for the exam and an even smaller percentage were successful. Passing the CPA exam is very often one of the criteria used to assess an accounting program. Today, with the 150 hour requirement it is a more difficult task, but one that we address by encouraging accounting majors to select minors and/or going onto graduate school.

PART 2: ASSESSMENT PLAN

Program Mission

The mission of the accounting program, in keeping with the university's mission, is to promote quality undergraduate education that is learner-centered and technologically responsive to a culturally and economically diverse population. Through its accounting program, the Program is committed to developing by:

- Providing foundations in accounting for students who have ability and desire to learn.
- Producing graduates who are responsible, discerning, ethical and informed citizens with a commitment to lifelong learning, business leadership, entrepreneurship, and service.
- Fostering a collegial environment which values the personal growth and academic success of individuals through its teaching, research, service, and entrepreneurship initiatives.
- Supporting other university academic programs by providing basic business instruction to enrich their curricula.

Student Learning Outcomes (SLOs)

A graduate of the Finance Program will be able to:

- a. Prescribe an appropriate financial management theory to solve a problem;
- b. organize their thoughts to effectively communicate in any business environment;
- c. integrate financial analysis technology to solve business related problems;
- d. evaluate entrepreneurial opportunities;
- e. integrate financial management theory in a global business environment;
- f. assess organizational diversity in a business environment; and
- g. Determine ethical issues and select appropriate actions

**ACCOUNTING PROGRAM
COB Core Coursework**

Student Learning Outcomes:	QBA 1500	QBA 2000	QBA 2010	INSY 1370	MGMT 1030	MGMT 3010	MGMT 3020	MGMT 3240	MGMT 4850	MGMT 4890	MARK 3110
Prescribe an appropriate accounting management theory to solve a problem.					K	K	A	A	S	S	
Organize their thoughts to effectively communicate in any business environment.	A	A	A	A	K	K	A	A	S	S	A
Integrate accounting analysis technology to solve business related problems.	A	A	A	A	K	K	A	A	S	S	
Evaluate entrepreneurial opportunities.										S	A
Integrate accounting management theory in a global business environment.					K	K	A	A	S	S	
Assess organizational diversity in a business environment					K	K	A	A	S	S	
Determine ethical issues and select						K			S	S	

appropriate actions.												
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ACCOUNTING PROGRAM

Accounting Program Required Courses

Student Learning Outcomes:	FIN 2660	ACCT 2110	ACCT 2111	ACCT 2120	ACCT 2291	ACCT 3213	ACCT 3214	ACCT 3292	ACCT 3293	ACCT 3319	ACCT 4315	ACCT 4317
Prescribe an appropriate accounting management theory to solve a problem.	A	K	A	A		A	A		A	C	C	CS/S
Organize their thoughts to effectively communicate in any business environment	A		A	A	A	A	A	A	A	S	S	CS/S
Integrate accounting analysis technology to solve business related problems.	A	A	A	A		A	A		A	S	S	CS/S
Evaluate entrepreneurial opportunities.	A		A	A		A	A					
Integrate accounting management theory in a global business environment.			A	A		A	A			S	S	CS/S
Assess organizational diversity in a business environment												
Determine ethical issues and select appropriate actions.		A	A	A	A	A	A	A	A	S	S	CS/S

Key:

K= Knowledge/Comprehension

A= Application/Analysis

S= Synthesis/Evaluation

CS= Capstone

Assessment Plan Detail

Program Effectiveness Outcomes (PEOs) and Student Learning Outcomes (SLOs)

PEOs	SLOs	Assessment Instruments	Criteria
1,2,3,4,5	a. Prescribe an appropriate accounting management theory to solve a problem	a. Direct Assessment Instrument 1. Comprehensive exam	70% of students having a grade of 70% or higher
	b. Organize thoughts to effectively communicate in a business environment	b. Direct Assessment Instrument 2. Paper evaluation	C and above
	c. Integrate accounting analysis technology to provide solutions to business problems	c. Direct Assessment Instrument 3. Analyze and create Excel financial spreadsheets.	70% of graduates having a grade of 70% or higher
	d. Evaluate entrepreneurial opportunities	d. Direct Assessment instrument 4. (currently under review)	N/A
	e. Integrate accounting management theory in a global business environment	e. Direct Assessment Instrument 5. Paper evaluation	C and above
	f. Assess organizational diversity in a corporate environment	f. Indirect Assessment Instrument 6. Senior Exit Survey	Percentage of respondents who recognize this situation.
	g. Determine ethical issue and select appropriate actions.	g. Direct Assessment Instrument 7. Paper evaluation	C and above

Definition of Criteria for Assessment:

Writing sample: This is a research paper of considerable length that is administered in an upper-level course, graded by two faculty members. For the term paper, a grade of A or B must be earned. The criteria are as follows:

Grade of A: Students who perform at the A level demonstrate outstanding use of research and study skills. Their papers demonstrate outstanding knowledge of financial theory and its relevance. Their papers also exhibit outstanding use of critical thinking skills in evaluating and employing financial data. The A paper states and develops a thesis in logical fashion; the writing is clear and in error-free English prose.

Grade of B: Students who perform at the B level demonstrate excellent use of research and study skills. Their papers demonstrate excellent knowledge of financial theory, its application, and institutions. Their papers also exhibit excellent use of critical thinking skills in evaluating and employing political data. The B paper states and develops a thesis in logical fashion; the writing is clear and in error-free English prose.

Grade of C: Students who perform at the C level demonstrate good use of research and study skills. Their papers demonstrate good knowledge of financial theory, its application, and institutions. Their papers also exhibit good use of critical thinking skills in evaluating and employing political data. The C paper states and develops a thesis in logical fashion; the writing is clear and in error-free English prose.

Senior Exit Survey:

This survey is an indirect assessment approach that captures the views and input of graduating students with respect to the program offerings of COB as well as that of accounting. The level of student satisfaction is measured on a scale of 1-5 (where 1= extremely dissatisfied, and 5= extremely satisfied). The survey also measures a student's understanding of the importance and contribution diverse workforce makes in a business organization.

PART 3: APPENDIX

Curriculum committee minutes

College of Business Faculty and Staff In attendance: Dr. Alsamara, Dr. Abuleil, Dr. Jackson, Dean Collins, Dr. Coupet, Professor Bibb.

Meeting Called to Order. Dr. Alsamara called the meeting to order at 11:08 a.m.

The first order of business was elections for the College Curriculum Committee for the term from 2016 – 2017. Because we did not have a quorum at the time, it was decided that we would prepare a slate of candidates for two positions on the College Curriculum Committee, and present this slate to the College of Business faculty for their vote.

The following slate of candidates were presented (a quorum is required in order to make a motion to nominate candidates –

we did not have a quorum at the time):

□ Chairperson: Dr. Khalid Alsamara (Dr. Jackson moved and Dr. Abuleil seconded the motion)

□ Secretary: Dr. Joni Jackson (Dr. Abuleil moved to nominate)

Old Business

Marketing Curriculum Changes

The proposed changes in the marketing curriculum were reviewed. These changes reflect our previous discussion of proposed changes to bring our curriculum up to date. In order to move forward, our next steps to adopt these changes will be the submission of the proposed changes to the University Curriculum Coordinating Committee (UCCC). Dr. Jackson and Professor Bibb will complete a final review of the curriculum changes as well as prepare syllabi for two of the courses

(one revised course, one new course). The marketing professors may request the required UCCC forms from Dr. Alsamara once they have completed the course descriptions and syllabi.

The next meeting of the UCCC will be at the end of November. Thus, the marketing faculty will aim for completion of the syllabi early spring, review from the College Curriculum Committee, after which the required forms will be forwarded to the UCCC. Following this timeline, the proposed changes to the marketing curriculum will take effect in the fall of 2017.

New University General Education (Gen Ed) Requirements

The university recently approved new general education requirements. We will need to review the new Gen Ed requirements to ensure that there are no conflicts with our current curriculum. Dean Collins will forward the new Gen Ed requirements to the College Curriculum Committee for review.

New Business

Dr. Abuleil submitted a proposal for the formal certification in Management Information Systems (MIS) Note: A copy of this document was forwarded to all COB faculty, via email, prior to today's meeting.

The MIS Proposal was initiated by the Dean and highlights the importance and the key role of certifications in the College of Business. The proposal Dr. Abuleil presented outlines new certifications for MIS. As he noted, certification are important factors in recruitment and in helping students develop skills employers seek.

The certification is for two types of people – those without prior MIS education and those who have a degree in MIS who want to refresh their memory about new developments in the field of IT. Dr. Abuleil noted the different tracks (there are 6 tracks) in the proposal; the tracks represent different areas or concentrations (see document).

The basic requirements for certification: Students would be required to take 3 courses for each track and earn a minimum grade of "B." See the proposal for a complete description of the 6 tracks. Dr. Abuleil also noted that "we are using the TPS course for Track #2, which is a course currently offered in Technology and Performance Improvement Studies (TPS 4110); those students will take courses from the COB (i.e., we will work in partnership with another college, using an existing course rather than developing a similar offering in the COB). There were questions about the tracks. The tracks are designed to prepare students to sit for various national or industrial exams. Dr. Abuleil noted, "We looked into and picked some [exams] for which students would be certified (e.g., Certified Associate in Project Management (CAPM)). So if a student completes track #2, he/she will be prepared to sit for this exam (CAPM). The track 2 material and curriculum cover what is required in the CAPM exam. Track #2 also prepares students for the Project Management Professionals (PMP) exam; however, the requirements for the PMP are higher (i.e., students must have experience in the field, 100 hours or more). Again, see the proposal for a list of the possible certifications and exams for which students may sit.

"To have any one of these certifications on a resume is a big plus for any person applying for a job." The certificates give students an opportunity to compete. This proposal is for non-degree certifications. Thus, we can

target people from anywhere, not just Chicago State University (CSU) students. The vision is to target the community. We need to reach out as a college and this proposal offers one way to do so. Students could earn two certificates: One from CSU and one from a professional association.

The Dean asked if we have information to tell students how to apply for and sit for certification. Not yet. Drs. Alsmara and Albuleil noted that there is some testing that can take place on campus, in our building. Dr. Kpo provided information about the COB as a certified training site. There is currently a site at the College of Education that has been attracting people from outside (i.e., off campus and not affiliated with CSU) to come to the CSU campus to take the certification exams. CSU is a testing site for professionals. "The problem is marketing. The first place to market is MIS alums. That is low-hanging fruit."

Dr. Coupet asked if it were possible to offer a course that prepares students for the exam itself. He asked if, after completing the courses, would students be ready to sit for the exams?

Dr. Alsmara indicated that we could prepare students to sit for the exam. "The biggest prize is the certificates ... If it can be done, it would be worthwhile to ensure that certification is met. For example, I have taken 10 practice exams. Anyone who sits for certification in these courses will be exposed to the practice exams. We can expose students to practice exams." It was also mentioned that we may wish to consider adding a course so that students can practice the exams.

The Dean asked, are practice exams provided by publishers? Yes and we can link to the site and download the exam. Dr. Coupet asked, is this available in a secondary market? Yes. Further, we can help students access practice test resources.

It was also noted that we are using existing courses; thus, we need to ensure that students properly sequence the courses to complete their chosen concentrations.

Dr. Coupet moved to approve the proposal for the MIS concentration; Dr. Jackson seconded the motion. We are pending an e-vote from the entire body of College Curriculum Committee members.

Other Business

Students cannot minor in other functional areas in business. For example, an MIS student who may wish to minor in management cannot do so. Currently, we do not allow business majors to minor in other areas of business. We can come up with a model to create minors for students in the COB. This requires a rules change however.

If a student is a business major, many of the courses he/she takes are among the core courses. Students have to take additional courses to complete a minor. If a student is not a business major, he/she takes a set of courses in the core as well as outside of the core. The issue is that there may be "no room" (keeping students within 120 hours requirement) to add courses.

One member of the committee asked about this scenario. "If you minor in something, do courses have to be

additive? Let's say if you take 5 classes for 15 credit hours. Let's say that 1 class is in the core. Is that okay for business majors? So you only have to take another 12 hours for a minor? But if you are a biology major, you have to take all 15 hours. If you are business major, you may have to take additional hours, right?"

Are we limited to the 120 hours? "The idea behind the minor is to give students the knowledge they are looking for." Some of the programs outside of the COB allow students to complete a minor without completing more than 120 hours. In other programs, students may have to take more hours.

The Dean retrieved an old copy of the COB course catalog. In each program, there is a minor.

For example, a minor requires the completion of 21 credit hours (this information was from an older catalog). “The rule was that you could not minor in another area in business if you were a business major. We have the courses now. We simply need to write the rules to allow business students to minor in another area within business.”

Dr. Alsamara will draft a proposal for MIS (allowing students to pursue minors within the COB) and make a copy of that draft available to other areas within the COB. “The minor is approved. We just need a rule change.” The current COB policy says that if you are business major, you cannot minor in another business program.

Other Business

The Dean has a request for the entire committee. He will challenge each program to review and edit their course descriptions.

The course descriptions have not been changed for some time (with the exception of MIS). We need to review the course descriptions and course prerequisites to make sure we are up to date. For example, for the elective he teaches (Entrepreneurial Finance), he needs to change the prerequisite(s). We may also want to consider adding courses to the Gen Ed requirements (e.g., a course like Introduction to Entrepreneurship).

We also need to update our College of Business website with the new requirements, since we have made significant changes to our curriculum. We also should have a process for doing so. Further, we need to upload the assessment reports to the COB website. We should revise all of our processes to ensure that everything goes to the website for updates. So we need to make plans for updates to the COB website (course descriptions, course requirements, degree requirements). Rosette Bryant has been trained on some of the website updates, so she can assist with some of these changes.

The question was asked again, for clarification, do we have a process? Yes. Changes to the website require that faculty fill out a form for the Dean’s approval. “The reality is the process is just to send the Dean an email or a memo ... You have to have one person update, one person to approve the changes to the website. Professor Martin has approval for all curriculum changes. The form is available online” (not clear where).

The university has “pushed the administration of the website to the individual units. So, we can make changes to the COB website. When Rosette makes changes to the website, the Dean receives notification to approve those changes.” If faculty wish to make changes, they may send an email directly to the Dean. Once the Dean approves the changes, Rosette may update the site to reflect those changes.

The College Curriculum Committee will begin to meet every month. Any College Curriculum Committee agenda items should be forwarded to Dr. Alsamara at kalsamar@csu.edu prior to the meeting.

Dr. Abuleil noted that “we are not happy with the results” from the assessment tests (ATS) that Dr. Kpo administers (i.e., our students are not scoring well on the assessment). “We do not teach students what is tested (the IT stuff).” Dr. Abuleil suggested that we teach “this stuff in 1360.” Further he suggested that, “program advisors recommend this course as a business elective.” We need to make this course (1360) a business elective.

Dr. Alsamara added, “our decisions about curriculum should be driven by market demand (versus certification testing). While true, the thought is, what do you (as the student) need to know? What are the basics that we need to know (part of what is in 1360)?”

Dr. Coupet moved and Professor Bibb seconded a motion to allow 1360 to be used as

business elective course. Five committee members present voted in favor of this motion. A vote will be put forth for the committee members not present.

The meeting adjourned at 12:28 p.m.

Our next meeting will be in December, an announcement will be sent shortly with the exact date and location. Minutes Submitted By,
Joni Jackson

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College of Business Curriculum
College Committee Agenda
November 16, 2016
11:00 AM- 1:30 PM

I Introductions

II Old Business

- Proposed Marketing Curriculum change [Dean Derrick Collins]
- New University Gen Ed requirements [Dean Derrick Collins]

III New Business

- Offering a Certification in Management Information Systems [Dr. Abu Leil]
- Minors for College of Business students.

IV Other Business

V Adjournment