

AY2016/2017 ASSESSMENT REPORT FOR INSTRUCTIONAL PROGRAMS

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Evidence to Support Achievement of Student Learning

A graduate of the Accounting Program will be able to:

- a) LO1- Prescribe an appropriate accounting management theory to solve a problem;
- b) LO2- organize their thoughts to effectively communicate in any business environment;
- c) LO3- Integrate accounting analysis technology to solve business related problems;
- d) LO4- Evaluate entrepreneurial opportunities;
- e) LO5- Integrate accounting management theory in a global business environment;
- f) LO6- Assess organizational diversity in a business environment; and
- g) LO7- Determine ethical issues and select appropriate actions.

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.