

Accounting - BSBADM

2017 - 2018 Assessment Plan

Currently status is: Report Accepted

I. ANNUAL REPORT FOR 2016 - 2017

Mission Statement

Three interrelated missions of education, scholarship, and service comprise the overall mission of the School of Accounting. The School of Accounting is dedicated to excellence in all three missions.

Education Mission

Prepare students to become either (1) successful accounting professionals in a global information society, or (2) Ph.D. qualified accounting academics.

Scholarship Mission

Contribute to the accounting discipline and profession through the discovery, integration and application of knowledge.

Service Mission

Contribute to the international, national, state and local academic and professional communities.

Goal 1.

The overall goal of the Undergraduate Program in Accounting at the Moore School of Business is to provide students with a rigorous education that prepares them for successful careers as professional accountants in industry and for further study in master of accountancy programs.

Curriculum

Students enrolled in the Bachelor Of Science – Undergraduate Program in Accounting are exposed to the concepts necessary for them to obtain the skills associated with program learning outcomes. This is best illustrated in the Undergraduate Accounting Curriculum Alignment Matrix (above).

Learning Outcome 1.

Our graduates will be able to apply generally accepted financial reporting principles in a broad range of business transactions.

Measures and Criteria

Seventy-five percent of students are expected to score 70% or higher on all multiple choice questions and problems on exams selected to assess understanding of the regulatory environment in which businesses operate.

Methods

The Office of Institutional Research & Assessment serves as our coordinating mechanism for assessment activities. The office works closely with individual faculty members who teach the required courses identified for assessment to collect assessment data. Once data has been collected, the Institutional Research & Assessment Office then aggregates, analyzes and disseminates assessment results to faculty representatives serving on program task forces. Task force representatives review the assessment results and complete action plans which outline what changes, if any, will be made as a result of assessment activities. Discussion of action plans received from the task forces for proposed changes to program learning goals, and assessment plans, processes and procedures occurs during faculty meetings of the Undergraduate, Graduate and Ph.D. Program Faculty Committees. Decisions that result from these meetings are then reported back to the faculty from whom the assessment data was originally collected, thus closing the assessment loop. The assessment of this learning outcome occurs in the spring of odd numbered years.

Results

This learning outcome was not assessed in 2016.

Use of Results

This learning outcome was not assessed in 2016.

Learning Outcome 2.

Our graduates will understand techniques used in determining costs, preparing budgets, and measuring the performance of a business unit.

Measures and Criteria

Seventy-five percent of students are expected to score 70% or higher on all multiple choice questions and problems on exams selected to assess understanding of the techniques used in determining costs, preparing budgets and measuring performance.

Methods

The Office of Institutional Research & Assessment serves as our coordinating mechanism for assessment activities. The office works closely with individual faculty members who teach the required courses identified for assessment to collect assessment data. Once data has been collected, the Institutional Research & Assessment Office then aggregates, analyzes and disseminates assessment results to faculty representatives serving on program task forces. Task force representatives review the assessment results and complete action plans which outline what changes, if any, will be made as a result of assessment activities. Discussion of action plans received from the task forces for proposed changes to program learning goals, and assessment plans, processes and procedures occurs during faculty meetings of the Undergraduate, Graduate and Ph.D. Program Faculty Committees. Decisions that result from these meetings are then reported back to the faculty from whom the assessment data was originally collected, thus closing the assessment loop. The assessment of this learning outcome occurs in the fall semester of even numbered years.

Results

This learning outcome was not assessed in 2016.

Use of Results

This learning outcome was not assessed in 2016.

Learning Outcome 3.

Our graduates will understand the regulatory framework that governs financial reporting and auditing in the United States.

Measures and Criteria

Seventy-five percent of students are expected to score 70% or higher on all multiple choice questions and problems on exams selected to assess understanding of the regulatory framework that governs financial reporting and auditing.

Methods

The Office of Institutional Research & Assessment serves as our coordinating mechanism for assessment activities. The office works closely with individual faculty members who teach the required courses identified for assessment to collect assessment data. Once data has been collected, the Institutional Research & Assessment Office then aggregates, analyzes and disseminates assessment results to faculty representatives serving on program task forces. Task force representatives review the assessment results and complete action plans which outline what changes, if any, will be made as a result of assessment activities. Discussion of action plans received from the task forces for proposed changes to program learning goals, and assessment plans, processes and procedures occurs during faculty meetings of the Undergraduate, Graduate and Ph.D. Program Faculty Committees. Decisions that result from these meetings are then reported back to the faculty from whom the assessment data was originally collected, thus closing the assessment loop. The assessment of this learning outcome occurs in annually in the fall.

Results

Using exam questions from two exams in ACCT 406 in Fall 2016, 90.74% of students scored 70% or higher on questions related to this Learning Goal.

Use of Results

Given that the criteria for success were met for this learning goal, the department does not feel that any

changes to the curriculum are needed at this time.

Learning Outcome 4.

Our graduates will understand the ethical dilemmas faced by accountants and how to respond to such dilemmas based on regulatory guidance.

Measures and Criteria

Seventy-five percent of students are expected to score 70% or higher on cases selected to assess understanding of the ethical dilemmas faced by accountants and how to respond to such dilemmas based on regulatory guidance.

Methods

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Results

Using exam questions from two exams in ACCT 406 in Fall 2016, 59.26% of students scored 70% or higher on questions related to this Learning Goal.

Use of Results

Exams are written to be especially challenging in order to allow top students to stand out. After each exam, each question is scored on multiple dimensions. These include the level of difficulty and degree of discrimination (i.e., does an individual question separate students who know the material well from those who do not). Student performance on questions related to LG4 suggests that the exam questions did not have sufficient discrimination. Given the inherent difficulty in objectively measuring meaningful outcomes related to LG4 (Understanding and Responding to Ethical Dilemmas), these results most likely suggest a need for a better measurement of LG4. Also, the instructor plans to continue efforts to make class content related to LG4 more personal and introspective.

Learning Outcome 5.

Our graduates will understand the accounting issues associated with international business activities.

Measures and Criteria

Seventy-five percent of students are expected to score 70% or higher on all multiple choice questions and problems on exams selected to assess students' understanding of the accounting issues associated with international business activities.

Methods

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Results

Using exam questions from ACCT 501 from Spring 2016, eighty-two percent of students scored 70% or higher on all multiple choice questions and problems selected to assess accounting issues.

Use of Results

Because the outcome was exceeded, no changes are recommended at this time.

Learning Outcome 6.

Our graduates will understand how technology is used in current organizational environments, especially as it concerns business decisions using accounting information systems.

Measures and Criteria

Seventy-five percent of students are expected to score 70% or higher on the SAP project which is the assessment measurement selected to assess understanding of how technology is used in current organizational environments, especially as it concerns business decisions using accounting information systems.

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Results

This learning outcome was not assessed in 2016.

Use of Results

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II. FUTURE ASSESSMENT PLAN FOR 2017 - 2018

Mission Statement

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[Undergraduate Accounting Curriculum Alignment Matrix](#)

Curriculum

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Learning Outcome 2.

Our graduates will understand techniques used in determining costs, preparing budgets, and measuring the performance of a business unit.

Measures and Criteria

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Methods

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Learning Outcome 3.

Our graduates will understand the regulatory framework that governs financial reporting and auditing in the United States.

Measures and Criteria

Seventy-five percent of students are expected to score 70% or higher on all multiple choice questions and problems on exams selected to assess understanding of the regulatory framework that governs financial reporting and auditing.

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Our graduates will understand the ethical dilemmas faced by accountants and how to respond to such dilemmas based on regulatory guidance.

Measures and Criteria

Seventy-five percent of students are expected to score 70% or higher on cases selected to assess understanding of the ethical dilemmas faced by accountants and how to respond to such dilemmas based on regulatory guidance.

Methods

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Learning Outcome 5.

Our graduates will understand the accounting issues associated with international business activities.

Measures and Criteria

Seventy-five percent of students are expected to score 70% or higher on all multiple choice questions and problems on exams selected to assess students' understanding of the accounting issues associated with international business activities.

Methods

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Our graduates will understand how technology is used in current organizational environments, especially as it concerns business decisions using accounting information systems.

Measures and Criteria

Seventy-five percent of students are expected to score 70% or higher on the SAP project which is the assessment measurement selected to assess understanding of how technology is used in current organizational environments, especially as it concerns business decisions using accounting information systems.

Methods

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