

Accounting - BSBADM

Group 1: Cycle 1 - Fall 2017 - Summer 2019

Currently status is: Report Accepted

ASSESSMENT REPORT FOR Group 1: Cycle 1 - Fall 2017 - Summer 2019

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.

Undergraduate Accounting Curriculum Alignment Matrix

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

Students were assessed on their mastery of this Learning Outcome using exam questions in ACCT 405 in Spring 2019. The range of correct responses across 8 questions was 84% to 99%.

Use of Results

Based on the assessment results, students in Financial Accounting II (ACCT 405) are satisfactorily able to apply GAAP to a broad range of business transactions. Correct responses to selected exam questions ranged from 84% to 99%.

There appears to be sufficient rigor in the assessment questions, and I am pleased with the range of correct responses; therefore, no further actions are to be taken at this time with respect to this learning goal.

The assessment questions appear to be an appropriate measure for this learning goal.

UG ACCT LO1 Action Plan Form

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

Students were assessed on their mastery of this Learning Outcome using exam questions in ACCT 502 in Fall 2017, and ACCT 402 in Fall 2018. The range of correct responses across 8 questions was 84% to 99%. In ACCT 402, 63.11% of students scored 70% or higher on all questions. In ACCT 502, 27.27% of students scored 70% or higher on all questions.

Use of Results

Cost Accounting (ACCT 402): Overall, 63.11% of students scored 70% or higher on all assessment questions. A review of the results by topic shows: Determining Costs (Q3) – 71.36%, Budgeting (Q1 & Q2) – 56.64%, and Measuring Performance (Q4, Q5, Q6) – 82.95%. With the exception of Q2, the results show that students have a sufficient understanding of the techniques used in determining costs, preparing budgets, and measuring performance.

Advanced Cost Accounting (ACCT 502): Overall, 27.27% of students scored 70% or higher on all assessment questions. A review of the results by question type shows: Multiple Choice – 75.76% and Short Answer – 36.36%. Students demonstrate a satisfactory understanding of the material when tested using multiple-choice questions, but correct responses fall short of the current success criteria in the short-answer format.

The undergraduate program committee will review the assessment questions (ACCT 402 Q2 and ACCT 502 short answer) to determine if the questions need to be reworded for clarity. If it is determined that the questions are a fair assessment measure, the department will review the delivery method being used and

whether the topics covered in the Managerial/Cost Accounting courses are properly sequenced.

UG ACCT LO2 Action Plan Form

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 annually in the fall.

Results

Students were assessed on their mastery of this Learning Outcome using exam questions in ACCT 401 in Fall 2017, and in ACCT 406 in Fall 2018. In ACCT 401, 75% of students correctly answered 6 of the 9 assessment questions. In ACCT 406, 49.55% of students scored 70% or higher on all questions, and 90.09% of students had an overall average score of 70% or higher.

Use of Results

Overall, the results show that students have a sufficient understanding of the regulatory framework that governs financial reporting and auditing. In Financial Accounting I (ACCT 401), 75% of students responded correctly to 6 of the 9 assessment questions. In Auditing (ACCT 406), 90.09% of the students had an average score equal to or greater than 70% on all subsections.

ACCT 401: Questions 1, 7, 8, and 9 will be reviewed to assess why the responses were below the current success criteria. If it is determined that the questions are a fair assessment measure, the department will review the delivery method being used.

ACCT 406: There appears to be sufficient rigor in the assessment questions, so no further actions are to be taken.

The assessment reporting in ACCT 406 could be revised to more effectively show the percent of students scoring 70% or higher on all questions. Currently, the percentage is being calculated as number of students scoring 70% or above on each and every subsection. So, if a student receives less than 70% on a subsection, they would be listed as "false" on the assessment spreadsheet. There were many students that scored A's and were still listed as "false."

UG ACCT LO3 Action Plan Form

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

Students were assessed on their mastery of this Learning Outcome using exam questions in ACCT 406 in Fall 2018. 63.96% of students scored 70% or higher on all questions, and 93.69% of students had an overall average score of 70% or higher.

Use of Results

Students are presented with an ethical dilemma which violates the AICPA Code of Professional Conduct, and they are asked to indicate which rule(s) was violated and provide an explanation for their answers. 93.69% of the students had an average score equal to or greater than 70%. However, only 63.96% of students scored 70% or higher on all questions.

Although the results appear satisfactory based on an average score, additional focus may need to be given to helping students communicate their reasoning.

The ethical dilemma appears to be a satisfactory measure for this learning goal. No changes recommended.

UG ACCT LO4 Action Plan Form

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

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 semester of even numbered years.

Results

Students were assessed on their mastery of this Learning Outcome using exam questions in ACCT 501 in Spring 2018. 98.59% of students correctly answered at least 3 of the 4 assessment questions, with the overall average score being 98.24%.

Use of Results

Based on the assessment results, students in Financial Accounting III (ACCT 501) show a satisfactory

understanding of the accounting issues associated with international business activities. On average, 98.24% of students submitted correct responses to selected exam questions.

I am pleased with the range of correct responses; therefore, no improvement in curriculum or delivery are to be taken at this time with respect to this learning goal.

Consideration will be given to incorporating a more challenging assessment in the future that should yield more variation in student performance.

UG ACCT LO5 Action Plan Form

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.

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 semester of even numbered years.

Results

Students were assessed on their mastery of this Learning Outcome using a software exam in ACCT 404 in Spring 2018. 84.68% of students scored 70% or higher, with the average score being 79.1%.

Use of Results

Based on the assessment results, students in ACCT 404 show a satisfactory understanding of how technology is used in current organizational environments, especially as it concerns business decisions using accounting information systems. Overall, 84.68% of students scored 70% or higher on all questions.

The results indicate that students have a solid understanding with respect to this learning goal, but consideration might be given to including additional software such as SAP.

Software exams appear to be a satisfactory measure for this learning goal. No changes recommended.

UG ACCT LO6 Action Plan Form