

University of Louisiana at Lafayette

Detailed Assessment Report 2015-2016 Accounting BSBA

As of: 11/01/2016 03:27 PM CENTRAL

(Includes those Action Plans with Budget Amounts marked *One-Time, Recurring, No Request.*)

Mission / Purpose

The Department of Accounting, through engagement, quality teaching, applied and pedagogical research and service, provides students in the Acadiana region and beyond with a quality undergraduate and graduate accounting education that develops the knowledge, skills, and ethical awareness to contribute to a broad range of accounting and business careers in a dynamic regional and global economy.

Student Learning Outcomes/Objectives, with Any Associations and Related Measures, Targets, Findings, and Action Plans

SLO 1: Knowledge of financial accounting

Students will demonstrate knowledge of core accounting disciplines: financial accounting.

Connected Document

[test](#)

Strategic Plan Associations

College of Business Administration, B.I. Moody III

1.2.1 Disciplinary Competence and Knowledge Integration

Related Measures

M 1: Financial Accounting Exam Embedded - ACCT 301

To demonstrate knowledge of *financial accounting concepts*, accounting majors enrolled in Intermediate Accounting I (ACCT 301) will complete a pre- and post-test in the Spring semester of each academic year. The assessment instrument was created with input from the course instructor, along with another faculty member with experience teaching this course. Questions to be included on the instrument will reflect appropriate levels of Bloom's Taxonomy and will reflect the main concepts of importance included in Intermediate Accounting I. After collection, data will be analyzed to assess increases in knowledge from pre- to post-testing as well as overall percentage correct for each student. The percent correct for all students for all items on the instrument as well as students scoring above 70% on both the pre- and post-test will be reported.

Source of Evidence: Academic direct measure of learning - other

Target:

A minimum of 70% of students being assessed must exhibit an increase in knowledge from pre- to post-testing and a minimum of 70% of students being assessed must score 70% or higher on the post-test.

Finding (2015-2016) - Target: Met

The assessment for knowledge of financial accounting in ACCT 301 in the Spring 2016 semester was a pre- and post-test instrument consisting of twenty multiple choice questions. As scoring is completely objective, assessment results were tabulated by a graduate assistant. A total of 76 students participated in both tests. The pre-test was administered on the first day of class with an average score of 6.1/20 (30.3%). The post-test was incorporated into the comprehensive final exam and students achieved an average score of 13.1/20 (65.5%). Of the 76 students, one scored lower on the post-test than the pre-, and three students showed no improvement, leaving 72 (94.7%) students who showed at least some improvement, and 54 students (71.1%) improving by 70% or more. The number of students scoring 70% or better on the post-test was 39 (51.3%). The average improvement for all students was 116.1%. This is the first time this particular measure has been used to assess financial accounting knowledge and it reflects a significant improvement in results. Repeat next cycle.

M 2: Financial Accounting Concepts - Exam-embedded in ACCT 303

To demonstrate knowledge of financial accounting concepts, accounting majors enrolled Intermediate Accounting III (ACCT 303) will be given an exam embedded assessment consisting of a series of questions on a variety of financial accounting topics, including investments, revenue recognition, accounting for income taxes, accounting for pensions and other postretirement benefits, accounting for leases, and statement of cash flows. After collection, data will be analyzed to assess the overall percentage correct for each student. This learning objective will be assessed in the Fall semester of each academic year.

Source of Evidence: Academic direct measure of learning - other

Target:

A minimum of 70% of students must correctly answer 4 of 6 representative questions.

Finding (2015-2016) - Target: Met

In the Spring 2016 semester, a sample of 30 students were selected for assessment. Of these, 21 (70%) correctly answered at least four of the assessment questions. Analysis of the incorrect answers provided valuable feedback about material that needs to be covered more thoroughly in class. Students had the most trouble with the question related to pensions; therefore, lectures on the relevant material will be adjusted to emphasize these issues.

M 13: Curriculum - CPA Exam Topic Content

Accounting majors will demonstrate meeting the specified accounting and business course requirements to sit for the CPA Examination in the State of Louisiana by completing all degree requirements for a BSBA in Accounting degree at the University of Louisiana at Lafayette including the required Accounting and Business courses which include coverage of CPA Exam Topic Content and Skills Specifications appropriate for undergraduate accounting and business education. The accounting curriculum will be reviewed annually by the Department of Accounting Curriculum Committee to ensure appropriate topic coverage as well as appropriate degree requirements. The content of all accounting and business classes will be compared to the CPA Exam Topic Content and Skill Specifications every three years to ensure currency of coverage (more frequently if a change in the Specifications list mandates a review).

Source of Evidence: Curriculum/syllabus analysis of course to program

Target:

At least 70% of financial accounting topics listed on the AICPA Skills and Content Specifications for the Uniform CPA Examination will be covered in one or more upper-level accounting course.

Finding (2015-2016) - Target: Not Reported This Cycle

Not reported this cycle.

Related Action Plans (by Established cycle, then alpha):

Review by 2017-18

Review by 2017-18

Established in Cycle: 2014-2015

Implementation Status: Planned

Priority: Medium

Relationships (Measure | Outcome/Objective):

Measure: Curriculum - CPA Exam Topic Content |

Outcome/Objective: Knowledge of auditing/systems accounting

| Knowledge of cost accounting | Knowledge of financial accounting | Knowledge of tax accounting

SLO 2: Knowledge of cost accounting

Demonstrates knowledge of core accounting disciplines: Cost Accounting.

Strategic Plan Associations

College of Business Administration, B.I. Moody III

1.2.1 Disciplinary Competence and Knowledge Integration

Related Measures

M 4: Cost Accounting Pretest/Posttest

To demonstrate knowledge of *cost accounting concepts*, accounting majors enrolled in Cost Accounting (ACCT 305) will complete a pre- and post-test each Fall semester of each academic year. The assessment instrument was created with input from the current course instructor, the previous course instructor, and another faculty member with experience teaching in the area. The instrument contains agreed upon specific items that address all of the main concepts of importance within cost accounting. After collection, the data will be analyzed to assess increases in knowledge from pre- to post- testing as well as overall percentage correct for each student. The percent correct for all students for all items on the instrument as well as students scoring above 70% on both the pre- and post-test will be reported.

Source of Evidence: Faculty pre-test / post-test of knowledge mastery

Target:

A minimum of 70% of students being assessed must exhibit an increase in knowledge from pre- to post-testing and a minimum of 70% of students being assessed must score 70% or higher on the post-test.

Finding (2015-2016) - Target: Partially Met

The assessment for Cost Accounting in the Fall 2015 semester was a pre- and post-test instrument consisting of fifteen multiple choice questions. As scoring is completely objective, assessment results are tabulated by the course instructor. A total of 62 students participated in both tests. The pre-test was administered on the first day of class with an average score of 5.4 (35.9%). The post-test was incorporated into the comprehensive final exam and students achieved an average score of 9.5 (63.5%). Of the 62 students, five scored lower on the post-test than the pre-, and one student showed no improvement, leaving 56 (88.9%) students who showed at least some improvement, and 35 students (56.5%) improving by 70% or more. The number of students scoring 70% or better on the post-test was 20 (32.3%). The average improvement for all students was 76.9%. This is a significant improvement over the last several cycles.

Related Action Plans (by Established cycle, then alpha):

Repeat assessment

No change in the assessment instrument is indicated at this time. It will be repeated in the next cycle.

Established in Cycle: 2015-2016

Implementation Status: Planned

Priority: High

Relationships (Measure | Outcome/Objective):

Measure: Cost Accounting Pretest/Posttest |

Outcome/Objective: Knowledge of cost accounting

Measure: Exam Embedded Systems Knowledge ACCT 333

| **Outcome/Objective:** Knowledge of auditing/systems accounting

Projected Completion Date: 05/2015

M 13: Curriculum - CPA Exam Topic Content

Accounting majors will demonstrate meeting the specified accounting and business course requirements to sit for the CPA Examination in the State of Louisiana by completing all degree requirements for a BSBA in Accounting degree at the University of Louisiana at Lafayette including the required Accounting and Business courses which include coverage of CPA Exam Topic Content and Skills Specifications appropriate for undergraduate accounting and business education. The accounting curriculum will be reviewed annually by the Department of Accounting Curriculum Committee to ensure appropriate topic coverage as well as appropriate degree requirements. The content of all accounting and business classes will be compared to the CPA Exam Topic Content and Skill Specifications every three years to ensure currency of coverage (more frequently if a change if the Specifications list mandates a review).

Source of Evidence: Curriculum/syllabus analysis of course to program

Target:

At least 50% of cost accounting topics listed on the AICPA Skills and Content Specifications for the Uniform CPA Examination will be covered in one or more upper-level accounting course.

Finding (2015-2016) - Target: Not Reported This Cycle

Not reported this cycle.

Related Action Plans (by Established cycle, then alpha):**Review by 2017-18**

Review by 2017-18

Established in Cycle: 2014-2015**Implementation Status:** Planned**Priority:** Medium**Relationships (Measure | Outcome/Objective):****Measure:** Curriculum - CPA Exam Topic Content |**Outcome/Objective:** Knowledge of auditing/systems accounting

| Knowledge of cost accounting | Knowledge of financial accounting | Knowledge of tax accounting

SLO 3: Knowledge of tax accounting

Students will demonstrate knowledge of core accounting disciplines: Tax Accounting.

Strategic Plan Associations**College of Business Administration, B.I. Moody III**

1.2.1 Disciplinary Competence and Knowledge Integration

Related Measures**M 5: Tax Concepts - Exam Embedded in ACCT 420**

To demonstrate knowledge of *tax accounting concepts*, accounting majors enrolled Tax Accounting (ACCT 420) will be given an exam embedded assessment consisting of a 50-question comprehensive final exam. All questions are multiple choice, so scoring is tallied by the course instructor. The questions were developed by the authors of the Acct 420 textbook and chosen by the instructor for their relevance to class material covered. After collection, data will be analyzed to assess the overall percentage correct for each student.

Source of Evidence: Academic direct measure of learning - other

Target:

A minimum of 70% of students being assessed must score a 60% or higher.

Finding (2015-2016) - Target: Met

In the Spring 2016 semester, 41 students took the comprehensive final exam in ACCT 420. The average score was 86.5/120 (72.1%). Of the 41 students who took the exam, 25 (61.0%) scored at the 70% level or higher. Given that the overall average for the exam is quite acceptable, the department reviewed the results and concluded that the target should be reduced to a minimum of 70% of students must score 60% or higher.

Related Action Plans (by Established cycle, then alpha):**Review criteria for success**

Review criteria for success

Established in Cycle: 2015-2016**Implementation Status:** In-Progress**Priority:** Medium**Relationships (Measure | Outcome/Objective):****Measure:** Tax Concepts - Exam Embedded in ACCT 420 |

Outcome/Objective: Knowledge of tax accounting

M 11: Tax Research Project - ACCT 420

Accounting majors will demonstrate research, critical thinking, and communication skills in tax accounting by completing assignments/projects in Tax Accounting (ACCT 420) requiring them to research tax topics, definitions, and situations; and to properly identify the relevant tax authority where the answer to each question/situation is found. These assessments will be evaluated by 2 or more faculty members using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric beginning Fall 2010. This learning goal will be assessed in the Fall semester of each academic year; however, for 2010-2011, this assessment will be conducted in Spring 2011.

Source of Evidence: Project, either individual or group

Target:

A minimum of 70% of students must score 70% or better on each component of the rubric.

Finding (2015-2016) - Target: Not Met

Eleven groups turned in the tax movie project in Fall 2015. Using a rubric developed by the course instructor, two faculty members evaluated each project with respect to tax knowledge, research, critical analysis, and communication. On the tax knowledge component of the project, 5 of the 11 groups (45.5%) scored 70% or better. On the other hand, the average score for all groups was 2.3/3 (76.7%). Inter-rater reliability was quite weak at 38.6%. Notably, total scores on the project averaged 9.4/12 (78.3%), with 9 of 11 groups (81.8%) scoring 70% or higher on the entire project.

Related Action Plans (by Established cycle, then alpha):

Review rubric

Review rubric

Established in Cycle: 2015-2016

Implementation Status: In-Progress

Priority: Medium

Relationships (Measure | Outcome/Objective):

Measure: Tax Research Project - ACCT 420 |

Outcome/Objective: Knowledge of tax accounting

M 12: Tax Research/Communication Project ACCT 421

Accounting majors will demonstrate tax knowledge, technological, and communication skills in tax accounting by completing assignments/projects in Advanced Tax Accounting (ACCT 421) requiring them to complete tax returns both manually and using appropriate tax preparation software. Additionally, students are required to prepare a transmittal letter which is evaluated for communication skills. These assessments will be evaluated by 2 or more faculty members using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric. This learning goal will be assessed in the Fall semester of each academic year.

Source of Evidence: Academic direct measure of learning - other

Target:

A minimum of 70% of students must score 70% or higher on the knowledge component of the project.

Finding (2015-2016) - Target: Met

Thirty-eight students in Acct 421 in the Fall 2015 semester completed a tax research project. On the knowledge component of the project, 26 of the 38 students (68.4%) scored 70% or better. Inter-rater reliability was adequate at 49.2%.

Related Action Plans (by Established cycle, then alpha):**Review rubric**

Review rubric due to inter-rater reliability.

Established in Cycle: 2015-2016

Implementation Status: In-Progress

Priority: High

Relationships (Measure | Outcome/Objective):

Measure: Tax Research/Communication Project ACCT 421 |

Outcome/Objective: Knowledge of tax accounting

M 13: Curriculum - CPA Exam Topic Content

Accounting majors will demonstrate meeting the specified accounting and business course requirements to sit for the CPA Examination in the State of Louisiana by completing all degree requirements for a BSBA in Accounting degree at the University of Louisiana at Lafayette including the required Accounting and Business courses which include coverage of CPA Exam Topic Content and Skills Specifications appropriate for undergraduate accounting and business education. The accounting curriculum will be reviewed annually by the Department of Accounting Curriculum Committee to ensure appropriate topic coverage as well as appropriate degree requirements. The content of all accounting and business classes will be compared to the CPA Exam Topic Content and Skill Specifications every three years to ensure currency of coverage (more frequently if a change if the Specifications list mandates a review).

Source of Evidence: Curriculum/syllabus analysis of course to program

Target:

At least 60% of tax accounting topics listed on the AICPA Skills and Content Specifications for the Uniform CPA Examination will be covered in one or more upper-level accounting course.

Finding (2015-2016) - Target: Not Reported This Cycle

Not reported this cycle.

Related Action Plans (by Established cycle, then alpha):**Review by 2017-18**

Review by 2017-18

Established in Cycle: 2014-2015

Implementation Status: Planned

Priority: Medium

Relationships (Measure | Outcome/Objective):

Measure: Curriculum - CPA Exam Topic Content |

Outcome/Objective: Knowledge of auditing/systems accounting
| Knowledge of cost accounting | Knowledge of financial accounting | Knowledge of tax accounting

SLO 4: Knowledge of auditing/systems accounting

Students will demonstrate knowledge of core accounting disciplines: auditing/systems

Strategic Plan Associations

College of Business Administration, B.I. Moody III

1.2.1 Disciplinary Competence and Knowledge Integration

Related Measures

M 6: Auditing Exam Embedded - ACCT 409

To demonstrate knowledge of *auditing/system concepts*, accounting majors enrolled in Auditing (ACCT 409) will complete questions embedded on each of the three regular exams as well as the comprehensive final. For each question, the course learning objective as well as the Bloom's Taxonomy of Learning Level have been identified. This learning objective will be assessed in ACCT 409 in the Spring semester of each academic year. For each question, the percentage of students answering the questions correctly will be determined. Results will be collected for each question as well as overall for each student.

Source of Evidence: Academic direct measure of learning - other

Target:

A minimum of 70% of students being assessed must answer a minimum of 70% of the questions correctly.

Finding (2015-2016) - Target: Not Met

For each of the fifty questions included in the assessment, the specific course learning objective being tested was identified, as was the level from Bloom's Taxonomy of Learning. Of the 50 questions included in the assessment, 33 (66.0%) were answered correctly by 70% or more of the students who completed the exam-embedded assessment in ACCT 409 in Spring 2016. In addition, 70% or more of the students assessed scored 70% or higher on the questions for 19 of the 28 (67.9%) course specific learning objectives evaluated in this assessment.

Related Action Plans (by Established cycle, then alpha):

Repeat assessment

Repeat assessment

Established in Cycle: 2015-2016

Implementation Status: Planned

Priority: Medium

Relationships (Measure | Outcome/Objective):

Measure: Auditing Exam Embedded - ACCT 409 |

Outcome/Objective: Knowledge of auditing/systems accounting

M 7: Exam Embedded Systems Knowledge ACCT 333

Student knowledge of accounting systems concepts is measured through performance on a comprehensive final exam consisting of 50 multiple choice questions intended to

assess level of knowledge. All questions originated in the publisher-provided test bank associated with the course text which includes a classification scheme linked to Bloom's Taxonomy. The breakdown of questions on the exam is as follows: Knowledge, 20 questions; Comprehension, 15 questions; Application, 11 questions; and analysis 4 questions.

Source of Evidence: Academic direct measure of learning - other

Target:

A minimum of 70% of the students must correctly answer 70% or more of the questions on the assessment.

Finding (2015-2016) - Target: Met

Of the 62 students who took the comprehensive final exam in Acct 333 in Spring 2016, 50 (80.6%) scored 70% or higher. The average score on the exam was 75.4%

Related Action Plans (by Established cycle, then alpha):

Repeat assessment

No change in the assessment instrument is indicated at this time. It will be repeated in the next cycle.

Established in Cycle: 2015-2016

Implementation Status: Planned

Priority: High

Relationships (Measure | Outcome/Objective):

Measure: Cost Accounting Pretest/Posttest |

Outcome/Objective: Knowledge of cost accounting

Measure: Exam Embedded Systems Knowledge ACCT 333

| **Outcome/Objective:** Knowledge of auditing/systems accounting

Projected Completion Date: 05/2015

M 13: Curriculum - CPA Exam Topic Content

Accounting majors will demonstrate meeting the specified accounting and business course requirements to sit for the CPA Examination in the State of Louisiana by completing all degree requirements for a BSBA in Accounting degree at the University of Louisiana at Lafayette including the required Accounting and Business courses which include coverage of CPA Exam Topic Content and Skills Specifications appropriate for undergraduate accounting and business education. The accounting curriculum will be reviewed annually by the Department of Accounting Curriculum Committee to ensure appropriate topic coverage as well as appropriate degree requirements. The content of all accounting and business classes will be compared to the CPA Exam Topic Content and Skill Specifications every three years to ensure currency of coverage (more frequently if a change if the Specifications list mandates a review).

Source of Evidence: Curriculum/syllabus analysis of course to program

Target:

At least 50% of auditing/systems accounting topics listed on the AICPA Skills and Content Specifications for the Uniform CPA Examination will be covered in one or more upper-level accounting course.

Finding (2015-2016) - Target: Not Reported This Cycle

Not reported this cycle.

Related Action Plans (by Established cycle, then alpha):

Review by 2017-18

Review by 2017-18

Established in Cycle: 2014-2015

Implementation Status: Planned

Priority: Medium

Relationships (Measure | Outcome/Objective):

Measure: Curriculum - CPA Exam Topic Content |

Outcome/Objective: Knowledge of auditing/systems accounting

| Knowledge of cost accounting | Knowledge of financial accounting | Knowledge of tax accounting

SLO 5: Knowledge of core business disciplines

Students will demonstrate knowledge of core business disciplines.

Strategic Plan Associations

College of Business Administration, B.I. Moody III

1.2.1 Disciplinary Competence and Knowledge Integration

Related Measures

M 8: ETS - Core Business Disciplines

To demonstrate *core knowledge of business disciplines*, accounting majors enrolled in Strategic Management (MGMT 490) will take the ETS exam. This learning objective will be assessed each semester; however, ETS is in the process of validating the current version of the exam. Accordingly, results will not be released until the validation is completed which may take two or more semesters. We will complete our assessment of this learning objective when the results are received.

Number of students assessed = All accounting majors enrolled in MGMT 490 each semester.

Source of Evidence: Standardized test of subject matter knowledge

Target:

A minimum of 70% of accounting majors taking the ETS exam must score at or above the UL mean. If results are available for each assessment indicator included on the ETS exam, a minimum of 70% of accounting majors taking the ETS exam must score at or above the UL mean for each indicator. As of Fall 2015, the ETS exam is once again being administered each semester in MGMT 490. At this time, we are able to assess total scores only. The college is working on obtaining results by major for each indicator and hopes to have that ability in the near future.

Finding (2015-2016) - Target: Met

A total of 174 business students took the ETS exam in the Fall 2015 semester. Of these, 34 were accounting majors. The overall average for the entire college was 151, while the average for accounting majors was 160. Of the 34 accounting majors, 24 students (70.6%) scored above the college average.

SLO 6: Awareness of ethics,

Students will demonstrate awareness of current ethical issues in accountancy.

Strategic Plan Associations

College of Business Administration, B.I. Moody III

1.4.2 Ethics

Related Measures**M 16: Ethics Game - Acct 316**

All students enrolled in Accounting 316 will participate in an ethics game intended to immerse students in a professional role to practice making decisions in the safety of a virtual environment. Students follow a decision making process that allows them to experience ethical diversity and which requires that they analyze a situation, come to an appropriate decision, and give reasons justifying that decision. Scoring is online and completely automated with no input from the course instructor. This assessment will be done in the Spring semester of each academic year.

Source of Evidence: Academic direct measure of learning - other

Target:

At least 70% of students will score 75% or better on this assessment.

Finding (2015-2016) - Target: Met

A total of 45 students participated in the ethics game in Spring 2016 semester, and the game was comprised of two cases. The scores, which are graded online automatically, are combined into one total. The maximum grade possible for both cases together was 29,000. The average score achieved was 24,838, or 85.7%. The number of students scoring 75% or better was 45/45, or 100%.

SLO 7: Understanding of international issues in accounting

Students will demonstrate understanding of current international issues in accountancy and financial reporting.

Strategic Plan Associations

College of Business Administration, B.I. Moody III

1.3.2 Multicultural Perspective

Related Measures**M 15: Diversity issues in ACCT 426**

Accounting majors will demonstrate that they are aware of current diversity issues in accounting by completing an assignment/project related to international accounting in International, Governmental, and Advanced Accounting (ACCT 426) requiring students to correctly identify and analyze international accounting issues. The assignment presents a scenario requiring students to correctly identify and analyze primary and secondary issues related to foreign currency contracts, recommend possible solutions, and relate the issues back to course materials. Results will be graded according to a rubric developed by a faculty member from outside the Department of Accounting. This assessment will be evaluated by 2 or more faculty members to ensure inter-rater reliability. This learning objective will be assessed in ACCT 426 in the Fall semester of each academic year.

Source of Evidence: Academic direct measure of learning - other

Target:

A minimum of 70% of students being assessed must score 70% or higher.

Finding (2015-2016) - Target: Met

A total of 32 students completed the assignment in Fall 2015. Of these, 27 students (84.4%) scored at or above 8.4/12, and the average score was 9.31 (77.6%). These results are in line with last year's improvement. Repeat next year.

SLO 8: Technological competency

Students will demonstrate utilization of accounting and business software applications.

Strategic Plan Associations

College of Business Administration, B.I. Moody III

1.3.1 Technological Competency

Related Measures

M 9: Technology - QuickBooks/Excel Project ACCT 333

Accounting majors will demonstrate that they are aware of *current technological issues in accounting* by completing assignments and/or projects across their upper level accounting courses, primarily in Accounting Systems (ACCT 333), Tax Accounting (ACCT 420), and Advanced Tax Accounting (ACCT 421). The assignment in ACCT 333 will evaluate accounting majors' ability to utilize accounting software to record transactions and to prepare reports. Results will be evaluated using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric. Each assessment will then be evaluated by 2 or more faculty members to ensure inter-rater reliability. This learning objective will be assessed in a minimum of one upper level accounting course in each semester of each academic year (primarily ACCT 333, 420, and 421).

In Spring semester, students enrolled in ACCT 333 will complete a project using QuickBooks. The project requires students to record transactions for a company, prepare and record adjusting entries, prepare financial statements, and close the books.

Source of Evidence: Project, either individual or group

Target:

A minimum of 75% of students being assessed must score a 80% or higher.

Finding (2015-2016) - Target: Met

Sixty-three students completed a technology related project using QuickBooks. The maximum possible score was 50 points, with a score of 40 considered to meet expectations. Fifty students (79.4%) scored 40 or higher on the assessment.

M 10: Technology: Basic Tax Return Prep - ACCT 420

Accounting majors will demonstrate that they are aware of *current technological issues in accounting* by completing assignments and/or projects across their upper level accounting courses, primarily in Accounting Systems (ACCT 333), Tax Accounting (ACCT 420), and Advanced Tax Accounting (ACCT 421).

The assignments in ACCT 420 will evaluate accounting majors' ability to

prepare a basic individual income tax return utilizing tax software. For each assignment, a rubric will be developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric. For ACCT 420, this learning objective will be assessed in the Fall semester of each academic year; however, for 2011-2012, the assessment will take place in Spring 2012 semester.

Source of Evidence: Project, either individual or group

Target:

A minimum of 70% of the students being assessed should have 80% or more of the tax return prepared correctly.

Finding (2015-2016) - Target: Met

Eleven groups completed the tax return project in Spring 2016. Of these, 9 (81.8%) scored at the 80% level or above. The average across all groups was 8.3/10. Inter-rater reliability was very good at 96.0%

M 12: Tax Research/Communication Project ACCT 421

Accounting majors will demonstrate tax knowledge, technological, and communication skills in tax accounting by completing assignments/projects in Advanced Tax Accounting (ACCT 421) requiring them to complete tax returns both manually and using appropriate tax preparation software. Additionally, students are required to prepare a transmittal letter which is evaluated for communication skills. These assessments will be evaluated by 2 or more faculty members using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric. This learning goal will be assessed in the Fall semester of each academic year.

Source of Evidence: Academic direct measure of learning - other

Target:

A minimum of 70% of students must score 70% or higher on the technology component of the project.

Finding (2015-2016) - Target: Not Reported This Cycle

Not reported this cycle.

SLO 9: Effectively conduct accounting research

Students will effectively conduct research pertinent to accounting issues and problems.

Strategic Plan Associations

College of Business Administration, B.I. Moody III

1.4.4 Decision-Making

Related Measures

M 3: FASB Codification Project - ACCT 302

Accounting majors will demonstrate research, critical thinking, and communication skills in financial accounting by completing an assignment in Intermediate Accounting II (ACCT 302) requiring them to utilize the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) to research topics relating to goodwill and goodwill impairment, analyze their findings, and communicate the results of their research in a business memo. Using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity

of the rubric, the assessments will be evaluated by 2 or more faculty members to ensure inter-rater reliability. This learning goal will be assessed in the Fall semester of each academic year.

Source of Evidence: Project, either individual or group

Target:

A minimum of 75% of the students assessed must score 70% or higher on the research component of the rubric.

Finding (2015-2016) - Target: Met

Sixty-six students enrolled in Accounting 302 for the Fall 2015 semester completed this project and all were evaluated. For the research component, 49 students (74.2.9%) scored 11.25/15 or better (75%). The average score on the research portion of the project was 12/15. Inter-rater reliability was good at 89.5%. For the communications component of the project, 54 students (81.8%) scored 9/12 or better. The average score on the communications portion of the project was 10.0. Inter-rater reliability was much improved from prior years at 85.9%. The critical analysis component of the project was not assessed this cycle.

M 11: Tax Research Project - ACCT 420

Accounting majors will demonstrate research, critical thinking, and communication skills in tax accounting by completing assignments/projects in Tax Accounting (ACCT 420) requiring them to research tax topics, definitions, and situations; and to properly identify the relevant tax authority where the answer to each question/situation is found. These assessments will be evaluated by 2 or more faculty members using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric beginning Fall 2010. This learning goal will be assessed in the Fall semester of each academic year; however, for 2010-2011, this assessment will be conducted in Spring 2011.

Source of Evidence: Project, either individual or group

Target:

A minimum of 70% of students being assessed must score 70% or higher on each component of the rubric.

Finding (2015-2016) - Target: Not Met

Eleven groups turned in the tax movie project in Fall 2015. Using a rubric developed by the course instructor, two faculty members evaluated each project with respect to tax knowledge, research, critical analysis, and communication. On the research component of the project, 7 of the 11 groups (63.6%) scored 70% or better. The average score for all groups was 2.5/3 (83.3%). Inter-rater reliability was acceptable at 78.8%. Notably, total scores on the project averaged 9.4/12 (78.3%), with 9 of 11 groups (81.8%) scoring 70% or higher on the entire project.

Related Action Plans (by Established cycle, then alpha):

Review rubric

Review rubric

Established in Cycle: 2015-2016

Implementation Status: In-Progress

Priority: Medium

Relationships (Measure | Outcome/Objective):

Measure: Tax Research Project - ACCT 420 |

Outcome/Objective: Effectively conduct accounting research

M 14: Research Project - Acct 303

Students enrolled in Intermediate Accounting III (Acct 303) will complete a pension worksheet project requiring them to conduct research on the elements of pension expense, discuss differences and similarities between ABO and PBO, asset gains/losses, liability gains/losses, and communicate their findings. Each project will be evaluated by two accounting faculty members using a department-approved rubric. This measure will be assessed in the fall semester of each year.

Source of Evidence: Project, either individual or group

Target:

It is expected that at least 70% of students will score 80% or better on both the research and the communication components of the project.

Finding (2015-2016) - Target: Not Reported This Cycle

Not reported this cycle.

SLO 10: Critical analysis

Students will demonstrate critical analysis of research findings.

Strategic Plan Associations

College of Business Administration, B.I. Moody III

1.4.4 Decision-Making

Related Measures

M 3: FASB Codification Project - ACCT 302

Accounting majors will demonstrate research, critical thinking, and communication skills in financial accounting by completing an assignment in Intermediate Accounting II (ACCT 302) requiring them to utilize the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) to research topics relating to goodwill and goodwill impairment, analyze their findings, and communicate the results of their research in a business memo. Using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric, the assessments will be evaluated by 2 or more faculty members to ensure inter-rater reliability. This learning goal will be assessed in the Fall semester of each academic year.

Source of Evidence: Project, either individual or group

Target:

A minimum of 75% of students being assessed must score a 70% or higher on the related component of the rubric.

Finding (2015-2016) - Target: Not Reported This Cycle

Not assessed this cycle.

M 11: Tax Research Project - ACCT 420

Accounting majors will demonstrate research, critical thinking, and

communication skills in tax accounting by completing assignments/projects in Tax Accounting (ACCT 420) requiring them to research tax topics, definitions, and situations; and to properly identify the relevant tax authority where the answer to each question/situation is found. These assessments will be evaluated by 2 or more faculty members using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric beginning Fall 2010. This learning goal will be assessed in the Fall semester of each academic year; however, for 2010-2011, this assessment will be conducted in Spring 2011.

Source of Evidence: Project, either individual or group

Target:

A minimum of 75% of students being assessed must score 75% or higher or must meet or exceed expectations (Good or Excellent; Competent or Exemplary) in each component of the rubric.

Finding (2015-2016) - Target: Not Met

Eleven groups turned in the tax movie project in Fall 2015. Using a rubric developed by the course instructor, two faculty members evaluated each project with respect to tax knowledge, research, critical analysis, and communication. On the critical analysis component of the project, 7 of the 11 groups (63.6%) scored 70% or better. The average score for all groups was 2.4/3 (80.0%). Inter-rater reliability was somewhat weak at 65.0%. Notably, total scores on the project averaged 9.4/12 (78.3%), with 9 of 11 groups (81.8%) scoring 70% or higher on the entire project.

Related Action Plans (by Established cycle, then alpha):

Review rubric

Review rubric

Established in Cycle: 2015-2016

Implementation Status: In-Progress

Priority: Medium

Relationships (Measure | Outcome/Objective):

Measure: Tax Research Project - ACCT 420 |

Outcome/Objective: Critical analysis

M 12: Tax Research/Communication Project ACCT 421

Accounting majors will demonstrate tax knowledge, technological, and communication skills in tax accounting by completing assignments/projects in Advanced Tax Accounting (ACCT 421) requiring them to complete tax returns both manually and using appropriate tax preparation software. Additionally, students are required to prepare a transmittal letter which is evaluated for communication skills. These assessments will be evaluated by 2 or more faculty members using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric. This learning goal will be assessed in the Fall semester of each academic year.

Source of Evidence: Academic direct measure of learning - other

Target:

A minimum of 70% of students must score 70% or higher on the critical analysis component of the project.

Finding (2015-2016) - Target: Not Met

Thirty-eight students in Acct 421 in the Fall 2015 semester completed a tax research project. On the critical analysis component of the project, only 16 of the 38 students (42.1%) scored 70% or better. Inter-rater reliability was adequate at 54.5%.

Related Action Plans (by Established cycle, then alpha):**Review rubric**

Review rubric due to inter-rater reliability.

Established in Cycle: 2015-2016

Implementation Status: In-Progress

Priority: High

Relationships (Measure | Outcome/Objective):

Measure: Tax Research/Communication Project ACCT 421 |

Outcome/Objective: Critical analysis

SLO 11: Communication

Effectively communicate a coherent accounting analysis

Strategic Plan Associations

College of Business Administration, B.I. Moody III

1.4.1 Communication

Related Measures**M 3: FASB Codification Project - ACCT 302**

Accounting majors will demonstrate research, critical thinking, and communication skills in financial accounting by completing an assignment in Intermediate Accounting II (ACCT 302) requiring them to utilize the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) to research topics relating to goodwill and goodwill impairment, analyze their findings, and communicate the results of their research in a business memo. Using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric, the assessments will be evaluated by 2 or more faculty members to ensure inter-rater reliability. This learning goal will be assessed in the Fall semester of each academic year.

Source of Evidence: Project, either individual or group

Target:

A minimum of 75% of students being assessed must score a 70% or higher on the related component of the rubric.

Finding (2015-2016) - Target: Met

Sixty-six students enrolled in Accounting 302 for the Fall 2015 semester completed this project and all were evaluated. For the research component, 49 students (74.2.9%) scored 11.25/15 or better (75%). The average score on the research portion of the project was 12/15. Inter-rater reliability was good at 89.5%. For the communications component of the project, 54 students (81.8%) scored 9/12 or better. The average score on the communications portion of the project was 10.0. Inter-rater reliability was much improved from prior years at 85.9%. The critical analysis component of the project was not assessed this

cycle.

M 11: Tax Research Project - ACCT 420

Accounting majors will demonstrate research, critical thinking, and communication skills in tax accounting by completing assignments/projects in Tax Accounting (ACCT 420) requiring them to research tax topics, definitions, and situations; and to properly identify the relevant tax authority where the answer to each question/situation is found. These assessments will be evaluated by 2 or more faculty members using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric beginning Fall 2010. This learning goal will be assessed in the Fall semester of each academic year; however, for 2010-2011, this assessment will be conducted in Spring 2011.

Source of Evidence: Project, either individual or group

Target:

At least 70% of students will score 70% or higher on the communication component of the assessment.

Finding (2015-2016) - Target: Not Met

Eleven groups turned in the tax movie project in Fall 2015. Using a rubric developed by the course instructor, two faculty members evaluated each project with respect to tax knowledge, research, critical analysis, and communication. On the communication component of the project, 5 of the 11 groups (45.5%) scored 70% or better. The average score for all groups was 2.3/3 (76.7%). Inter-rater reliability was good at 84.4%. Notably, total scores on the project averaged 9.4/12 (78.3%), with 9 of 11 groups (81.8%) scoring 70% or higher on the entire project.

Related Action Plans (by Established cycle, then alpha):

Review rubric

Review rubric

Established in Cycle: 2015-2016

Implementation Status: In-Progress

Priority: Medium

Relationships (Measure | Outcome/Objective):

Measure: Tax Research Project - ACCT 420 |

Outcome/Objective: Communication

M 12: Tax Research/Communication Project ACCT 421

Accounting majors will demonstrate tax knowledge, technological, and communication skills in tax accounting by completing assignments/projects in Advanced Tax Accounting (ACCT 421) requiring them to complete tax returns both manually and using appropriate tax preparation software. Additionally, students are required to prepare a transmittal letter which is evaluated for communication skills. These assessments will be evaluated by 2 or more faculty members using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric. This learning goal will be assessed in the Fall semester of each academic year.

Source of Evidence: Academic direct measure of learning - other

Target:

A minimum of 70% of the students being assessed must score 70% or higher (i.e., excellent or good) on the format and language use component of the rubric.

Finding (2015-2016) - Target: Not Met

Thirty-eight students in Acct 421 in the Fall 2015 semester completed a tax research project. On the communication component of the project, 20 of the 38 students (52.6%) scored 70% or better. Inter-rater reliability was somewhat adequate at 77.8%. Although inter-rater reliability appears to be adequate on this component of the project, the department will review the rubric to try to determine whether poor performance on the other components of the project unduly affected the scores attained on this component.

Related Action Plans (by Established cycle, then alpha):**Review rubric**

Review rubric

Established in Cycle: 2015-2016

Implementation Status: In-Progress

Priority: High

Relationships (Measure | Outcome/Objective):

Measure: Tax Research/Communication Project ACCT 421 |

Outcome/Objective: Communication

M 14: Research Project - Acct 303

Students enrolled in Intermediate Accounting III (Acct 303) will complete a pension worksheet project requiring them to conduct research on the elements of pension expense, discuss differences and similarities between ABO and PBO, asset gains/losses, liability gains/losses, and communicate their findings. Each project will be evaluated by two accounting faculty members using a department-approved rubric. This measure will be assessed in the fall semester of each year.

Source of Evidence: Project, either individual or group

Target:

It is expected that at least 70% of students will score 80% or better on both the research and the communication components of the project.

Finding (2015-2016) - Target: Not Reported This Cycle

Not reported this cycle.

Analysis Questions and Analysis Answers

How were assessment results shared and evaluated within the unit?

Semester-end meeting of all full-time accounting faculty. Assessment results from the current cycle (2015-16) were tabulated and distributed to all faculty. Meeting included significant discussion time on each measure, particularly those where the target was not achieved.

Identify which action plans [created in prior cycle(s)] were implemented in this current cycle. For each of these implemented plans, were there any measurable or perceivable effects? How, if at all, did the findings appear to be affected by the implemented action plan?

A number of rubrics were revised from the last cycle with positive results. This has been an ongoing process for us.

What has the unit learned from the current assessment cycle? What is working well,

and what is working less well in achieving desired outcomes?

The use of final exam scores is frequently not a good measure of disciplinary knowledge. Final exams in accounting courses are virtually always comprehensive and, in many courses, consistently have averages below the 70% mark because of the number of students who take the exam even though they are already failing with no possibility of success. We have at times, attempted to remove the outliers from our assessment results, but this can become difficult to apply consistently. We continue to experience rubric issues where the rater simply does not have the requisite knowledge to evaluate the quality of student work, e.g., tax accounting is very specialized and generally speaking, only the course instructor can truly determine whether the students' responses meet the rubric criteria.