

2016-2017 Assessment Cycle MCOBA_Accounting BSBA

Mission (due 1/20/17)

University Mission

The University of Louisiana at Lafayette offers an exceptional education informed by diverse worldviews grounded in tradition, heritage, and culture. We develop leaders and innovators who advance knowledge, cultivate aesthetic sensibility, and improve the human condition.

University Values

We strive to create a community of leaders and innovators in an environment that fosters a desire to advance and disseminate knowledge. We support the mission of the university by actualizing our core values of equity, integrity, intellectual curiosity, creativity, tradition, transparency, respect, collaboration, pluralism, and sustainability.

University Vision

We strive to be included in the top 25% of our peer institutions by 2020, improving our national and international status and recognition.

College / Department / Program Mission

College Mission

Provide the college mission in the space provided. If none is available, write "None Available in 2016-2017."

Mission: The B. I. Moody III College of Business Administration is a vibrant learning community in a culturally rich region. We foster intellectual curiosity, creativity, and innovation to produce a seasoned gumbo of successful professionals, scholars, and global citizens.

Vision: The vision of the B. I. Moody III College of Business Administration is to be recognized as a leader in developing ethically responsible professionals and scholars who positively impact our Acadiana region, Louisiana, and the global community.

Values:

Community: We establish and maintain meaningful relationships to create value for our university and stakeholders.

Discovery: We foster intellectual curiosity, creativity, and innovation.

Excellence: We are committed to teaching, research, and service with quality and distinction.

Integrity: We demonstrate ethical, socially responsible, and professional behavior.

Relevance: We provide relevant curricula in an ever changing business environment.

Respect: We promote mutual understanding and collegiality that embraces diverse perspectives.

Department / Program Mission

Provide the department / program mission in the space provided. If none is available, write "None Available in 2016-2017".

The Department of Accounting provides quality undergraduate and graduate accounting education that develops the knowledge, skills, and ethical awareness to succeed in a broad range of accounting and business careers and establishes a foundation for life-long learning.

We fulfill our mission through the following:

Students:

-- Providing a curriculum that allows pursuit of a wide range of career opportunities and professional certifications.

-- Fostering an understanding of ethical, technological, and corporate social responsibility issues facing the accounting profession.

- Developing problem solving, critical thinking, and communication skills.
- Serving other disciplines with an exposure to basic accounting concepts.

Faculty:

- Providing resources to enhance student learning.
- Promoting research activities which lead to journal publications and other intellectual contributions that complement our educational initiatives.
- Supporting professional development through participation in regional and national academic and professional activities.
- Encouraging service to the University, the College, the Department, and the profession.

Organizations:

- Partnering with area accounting professionals and other stakeholders to develop mutually beneficial relationships.
- Providing career development opportunities for current and future leaders in the accounting profession.
- Promoting regional economic development.

Assessment Plan (due 1/20/17)

Assessment List (Goals / Objectives, Assessment Measures and Criteria for Success)

Assessment List

Goal/Objective	Knowledge of core accounting disciplines: financial accounting		
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);		
Standards/Outcomes			
Assessment Measures	Assessment Measure	Criterion	Attachments
	Direct - Pre/Post Test	(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 increase 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 the target on both the pre- and post-test will be reported. A minimum of 70% of students assessed must exhibit an increase in knowledge from pre- to post-testing and a minimum of 70% of students must score 70% or higher on the post-test.	
	Direct - Exam-embedded	(ACCT 303) To demonstrate knowledge of financial accounting concepts, accounting majors enrolled	

	(ACCT 303) (Other)	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. A minimum of 70% of students must correctly answer 4 of 6 representative questions.	
	Indirect - Curriculum	(Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department 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 the Specifications list mandates a review). 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.	
	Direct - Licensure Exam	(CPA Exam) Knowledge of financial accounting topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the FAR section of the exam.	

Goal/Objective	Knowledge of core accounting disciplines: cost accounting		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures	Assessment Measure	Criterion	Attachments
	Direct - Pre/Post Test	(ACCT 305) To demonstrate knowledge of cost accounting concepts, accounting majors enrolled in Cost Accounting (ACCT 305) will complete a pre- and post-test in the 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 the target on both the pre- and post-test will be reported. A minimum of 70% of students assessed must exhibit an increase in knowledge from pre- to post-testing and a minimum of 70% of students must score 70% or higher on the post-test.	
	Indirect - Curriculum	(Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department 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 the Specifications list mandates a review). 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.	

Goal/Objective	Knowledge of core accounting disciplines: tax accounting.		
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);		
Standards/Outcomes			
Assessment Measures	Assessment Measure	Criterion	Attachments
	Direct - Comprehensive final exam (ACCT 420) (Other)	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. A minimum of 70% of students being assessed must score a 70% or higher.	
	Indirect - Curriculum	(Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department 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 the Specifications list mandates a review). 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.	
	Direct - Licensure Exam	(CPA Exam) Knowledge of tax accounting topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the REG section of the exam.	

Goal/Objective	Knowledge of core accounting disciplines: audit/systems accounting.		
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);		
Standards/Outcomes			
Assessment Measures	Assessment Measure	Criterion	Attachments
	Direct - Exam-embedded (ACCT 409) (Other)	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. A minimum of 70% of students assessed must answer at least 70% of the questions correctly.	
	Direct - Exam-embedded(ACCT 333) (Other)	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 approximate breakdown of questions on the exam is as follows: Knowledge, 20 questions; Comprehension, 15 questions; Application, 11 questions; and analysis 4 questions. A minimum of 70% of the students must correctly answer 70% or more of the questions on the instrument.	
	Indirect - Curriculum	(Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department 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 the Specifications list mandates a review). 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.	
	Direct - Licensure Exam	(CPA Exam) Knowledge of audit and systems topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the AUD section of the exam.	

Goal/Objective	Knowledge of core business disciplines
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);

Standards/Outcomes			
Assessment Measures			
	Assessment Measure	Criterion	Attachments
	Direct - Standardized Test	(ETS) 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 for all accounting majors enrolled in MGMT 490. 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 must score at or above the UL mean for each indicator.	
	Direct - Licensure Exam	(CPA Exam) Knowledge of core business topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the BEC section of the exam.	

Goal/Objective	Awareness of ethics		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures			
	Assessment Measure	Criterion	Attachments
	Direct - Project	Ethics game (ACCT 316). All students enrolled in ACCT 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 measure will be assessed in the Spring semester of each academic year. At least 75% of students will score 75% or better on this assessment.	

Goal/Objective	Understanding of international issues in accounting.		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures			
	Assessment Measure	Criterion	Attachments
	Direct - Project	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 evaluated in the Fall semester of each academic year by two or more faculty members to ensure inter-rater reliability. A minimum of 70% of students assessed must score 70% or higher.	

Goal/Objective	Effectively conduct accounting research		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures			
	Assessment Measure	Criterion	Attachments
	Direct - Project	FASB Codification Project (ACCT 302). Accounting majors will demonstrate research 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 assignments 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. For the research component of the project, a minimum of 75% of students assessed must score 75% or higher.	
	Direct - Project	Pension worksheet 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 academic year. For the research component of the project, it is expected that 70% of students assessed will score 80% or better.	

Goal/Objective	Technological competency		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures	Assessment Measure	Criterion	Attachments
	Direct - Project	QuickBooks Project (ACCT 333). Accounting majors will demonstrate that they are aware of current technological issues in accounting by completing a project in QuickBooks in ACCT 333 to evaluate their ability to utilize accounting software. The project requires students to record transactions for a company, prepare and record adjusting entries, prepare financial statements, and close the books. 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. A minimum of 75% of students being assessed must score a 80% or higher.	
	Direct - Project	Tax Return Preparation (ACCT 420). This assignment will evaluate accounting majors' ability to prepare a basic individual tax return utilizing tax software. For each assignment to be evaluated, a rubric will be prepared by two faculty members to ensure its validity. This measure will be assessed in the Spring semester of each academic year. A minimum of 70% of students assessed should have 80% or more of the tax return prepared correctly.	

Goal/Objective	Communication skills		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures			
	Assessment Measure	Criterion	Attachments
	Direct - Project	FASB Codification Project (ACCT 302). Accounting majors will demonstrate research 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 assignments 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. For the communication component of the project, a minimum of 75% of students assessed must score 70% or higher on the related rubric.	
	Direct - Project	Pension worksheet 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 academic year. For the communication component of the project, it is expected that 70% of students assessed will score 80% or better.	
Direct - Written Assignment	Memo assignment (ACCT 306). Students enrolled in Governmental/Non-Profit Accounting (ACCT 306) will complete a writing assignment in small groups. The assignment requires students to analyze specific topics from the annual reports of a state of their choosing and report the findings in memo form. Each memo will be evaluated by two accounting faculty members using a department-approved rubric. This measure will be assessed in the Spring semester of each year. Total possible points from the rubric is nine. It is expected that 70% of the groups will score at least 7 points (78%).		

Goal/Objective	Critical analysis		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures			
	Assessment Measure	Criterion	Attachments
	Direct - Written Assignment	Internal control assignment (ACCT 333). In the Spring semester of each academic year, students will demonstrate critical analysis ability through the completion of an assignment in Accounting Information Systems (ACCT 333). This assignment requires students to identify and evaluate internal control procedures used by a company in another course project. In addition, students are asked to specify improvements or additional controls for the company. This assessment will be evaluated by two or more accounting faculty members using a rubric developed by the course instructor. A minimum of 70% of students assessed will score 70% or higher on the assignment.	

Results & Improvements (due 9/15/17)

Results and Improvement Narratives

Assessment List Findings for the Assessment Measure level for Knowledge of core accounting disciplines: financial accounting

Goal/Objective	Knowledge of core accounting disciplines: financial accounting		
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);		
Standards/Outcomes			
Assessment Measures			
	Assessment Measure	Criterion	
	Direct - Pre/Post Test	(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 increase 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 the target on both the pre- and post-test will be reported. A minimum of 70% of students assessed must exhibit an increase in knowledge from pre- to post-testing and a minimum of 70% of students must score 70% or higher on the post-test.
	Direct - Exam-embedded (ACCT 303) (Other)	(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. A minimum of 70% of students must correctly answer 4 of 6 representative questions.
	Indirect - Curriculum	(Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department 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 the Specifications list mandates a review). 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.
	Direct - Licensure Exam	(CPA Exam) Knowledge of financial accounting topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the FAR section of the exam.

Assessment Findings					
	Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
	Direct - Pre/Post Test	Has the criterion (ACCT 301) To demonstrate knowledge of financial accounting	Not reported this cycle.		

		<p>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 increase 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 the target on both the pre- and post-test will be reported. A minimum of 70% of students assessed must exhibit an increase in</p>			
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		knowledge from pre- to post-testing and a minimum of 70% of students must score 70% or higher on the post-test. been met yet? Met			
	Direct - Exam-embedded (ACCT 303) (Other)	Has the criterion (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. A	For each chapter, two representative exam questions were selected to capture the major thrust of that chapter's contents. A sample of 30 students was selected and their exams were reviewed to determine the number of representative questions correctly answered. The average percentage of correct answers was then calculated for each subject area. For five of the subject areas, the average percentage of correct answers met or exceeded 70%. The expectation for this objective was thus exceeded.		- Pedagogical Change : 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 questions from the chapter dealing with the statement of cash flows. Lectures on the relevant material will therefore be adjusted to emphasize these issues. It is expected that results for this chapter will be improved on the next assessment, as well as the overall assessment expectations again being met.

		<p>minimum of 70% of students must correctly answer 4 of 6 representative questions. been met yet? Met</p>			
	<p>Indirect - Curriculum</p>	<p>Has the criterion (Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department 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</p>	<p>Not reported this cycle.</p>		

		frequently if the Specifications list mandates a review). 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. been met yet?			
	Direct - Licensure Exam	Has the criterion (CPA Exam) Knowledge of financial accounting topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the FAR section of the exam. been met yet? Met	For six of the last seven years, 2010 through 2016, UL candidates have scored significantly higher than the Louisiana average as well as the national average on the FAR section of the Uniform CPA Exam. In 2016, the average score for UL candidates was 55.1%, versus 43.2% for all Louisiana candidates and 45.6% nationally.		- Assessment Process: Continuous monitoring: This measure is intended to provide external feedback at the program level. As long as reported outcomes remain positive, we feel that continued monitoring is the most appropriate action.

Assessment List Findings for the Assessment Measure level for Knowledge of core accounting disciplines: cost accounting

Goal/Objective	Knowledge of core accounting disciplines: cost accounting
Legends	SLO - Student Learning Outcome/Objective (academic units);
Standards/Outcomes	
Assessment Measures	

	Assessment Measure	Criterion
	Direct - Pre/Post Test	(ACCT 305) To demonstrate knowledge of cost accounting concepts, accounting majors enrolled in Cost Accounting (ACCT 305) will complete a pre- and post-test in the 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 the target on both the pre- and post-test will be reported. A minimum of 70% of students assessed must exhibit an increase in knowledge from pre- to post-testing and a minimum of 70% of students must score 70% or higher on the post-test.
	Indirect - Curriculum	(Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department 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 the Specifications list mandates a review). 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.

Assessment Findings	Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
	Direct - Pre/Post Test	Has the criterion (ACCT 305) To demonstrate knowledge of cost accounting concepts, accounting majors enrolled in Cost Accounting (ACCT 305) will complete a pre- and post-test in the Fall semester of each academic year. The assessment instrument was	A total of 59 students enrolled in ACCT 305 in Fall 2016 took both the pre- and post-test. Of those, 55 (93.2%) did show improvement from pre- to post- , with an average improvement of 75.3%. However, only 28 (47.5%) scored 70% or		- Pedagogical Change : Post-test scores are partially explained by recent revision of the assessment instrument in order to better capture the rigor of the course material. After faculty discussion, the instrument will be further reviewed to ensure that it

		<p>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 the target on both the pre- and post-test will be reported. A minimum of 70% of students assessed must exhibit an increase in knowledge from pre- to post-testing and a minimum of 70% of students must score 70% or higher on the post-test. been met yet? Not met</p>	<p>higher on the post-test. Average scores for the pre- and post-test were 38.9% and 68.1%, respectively.</p>		<p>accurately reflects topic coverage in the course. Also, the assessment questions will be included on the mid-term exams instead of only the final, with the expectation that the additional reinforcement will have a significant impact on students' retention of the material.</p>
	<p>Indirect - Curriculum</p>	<p>Has the criterion (Curriculum) The degree requirements for a BSBA in Accounting degree</p>	<p>Not reported this cycle.</p>		

		<p>are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department 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 the Specifications list mandates a review). 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. been met yet?</p>			
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Assessment List Findings for the Assessment Measure level for Knowledge of core accounting disciplines: tax accounting.

Goal/Objective	Knowledge of core accounting disciplines: tax accounting.			
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);			
Standards/Outcomes				
Assessment Measures	Assessment Measure		Criterion	
	Direct - Comprehensive final exam (ACCT 420) (Other)		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. A minimum of 70% of students being assessed must score a 70% or higher.	
	Indirect - Curriculum		(Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department 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 the Specifications list mandates a review). 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.	
	Direct - Licensure Exam		(CPA Exam) Knowledge of tax accounting topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the REG section of the exam.	
Assessment Findings				
	Assessment Measure	Criterion	Summary	Attachments of the Assessments

	<p>Direct - Comprehensive final exam (ACCT 420) (Other)</p>	<p>Has the criterion 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. A minimum of 70% of students being assessed must score a 70% or higher. been met yet? Met</p>	<p>In the Spring 2017 semester, 32 students took the comprehensive final exam in ACCT 420. The average score was 87.2/120 (72.7%). Of the 32 students who took the exam, 28 (87.5%) scored at the 70% level or higher.</p>		<p>- Assessment Process: Targets / Criteria for Success changed: Students have consistently met and exceeded target expectations. Given the continued strong outcomes, the department decided to raise the criteria for success from a score of 60% to a score of 70%.</p>
	<p>Indirect - Curriculum</p>	<p>Has the criterion (Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has</p>	<p>Not reported this cycle.</p>		

		<p>the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department 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 the Specifications list mandates a review). 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. been met</p>			
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		yet?			
	Direct - Licensure Exam	Has the criterion (CPA Exam) Knowledge of tax accounting topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the REG section of the exam. been met yet? Met	For six of the last seven years, 2010 through 2016, UL candidates have scored significantly higher than the Louisiana average as well as the national average on the REG section of the Uniform CPA Exam. In 2016, the average score for UL candidates was 53.8%, versus 48.4% for Louisiana candidates and 48.4% nationally.		- Assessment Process: Continuous monitoring: This measure is intended to provide external feedback at the program level. The program is benchmarked against the CPA Exam content on a regular basis. Between benchmark revisions, as long as reported outcomes remain positive, we feel that continued monitoring is the most appropriate action.

Assessment List Findings for the Assessment Measure level for Knowledge of core accounting disciplines: audit/systems accounting.

Goal/Objective	Knowledge of core accounting disciplines: audit/systems accounting.	
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);	
Standards/Outcomes		
Assessment Measures	Assessment Measure	Criterion
	Direct - Exam-embedded (ACCT 409) (Other)	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. A minimum of 70% of students assessed must answer at least 70% of the questions correctly.
Direct - Exam-embedded(ACCT 333) (Other)		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 approximate breakdown of questions on the exam is as follows: Knowledge, 20 questions; Comprehension, 15 questions; Application, 11 questions; and analysis 4 questions. A minimum of 70% of the students must correctly answer 70% or more of the questions on the instrument.
Indirect - Curriculum		(Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department 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 the Specifications list mandates a review). 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.
Direct - Licensure Exam		(CPA Exam) Knowledge of audit and systems topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the AUD section of the exam.

Assessment Findings

Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
Direct - Exam-embedded (ACCT 409) (Other)	Has the criterion To demonstrate knowledge of auditing/system concepts, accounting majors enrolled in Auditing (ACCT 409) will	For each of the fifty questions included in the assessment, the specific course learning objective being tested was identified	Auditing_Assessment_of_Learning_Spring_2017_Embedded_MC_Exam_Questions.pdf	- Assessment Process : Continuous monitoring: It was felt that at least one more assessment cycle

		<p>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</p>	<p>, as was the level from Bloom's Taxonomy of Learning . Of the 50 questions included in the assessment, 38 (76.0%) were answered correctly by 70% or more of the students who completed the exam-embedded assessment in ACCT 409 in Spring 2017. In addition, 70% or more of the students assessed scored 70% or higher on the questions for 24 of the 28 (85.7%) course specific learning objectives evaluate</p>		<p>was needed to ensure that expectations are being consistently met. Therefore, the department decided that the current target is appropriate for this measure and elected not to increase it at this time.</p>
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		<p>for each question as well as overall for each student. A minimum of 70% of students assessed must answer at least 70% of the questions correctly. been met yet? Met</p>	<p>d in this assessment.</p>		
	<p>Direct - Exam-embedded (ACCT 333) (Other)</p>	<p>Has the criterion 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</p>	<p>Forty-four students took the comprehensive final exam in Acct 333 in Spring 2017, with 25 (56.8%) scoring 70% or higher. However, the average score on the exam was quite satisfactory at 71.5%.</p>		<p>- Assessment Process : Results Discussed / Shared: A partial explanation for expectations not being met is that the course instructor made changes to the final exam, increasing its difficulty level. Lectures and learning assignments have been adjusted</p>

		<p>text which includes a classification scheme linked to Bloom's Taxonomy. The approximate breakdown of questions on the exam is as follows: Knowledge, 20 questions ; Comprehension, 15 questions ; Application, 11 questions ; and analysis 4 questions . A minimum of 70% of the students must correctly answer 70% or more of the questions on the instrument. been met yet? Not met</p>			<p>to better prepare students for the more rigorous final. The measure will be repeated in the next cycle to evaluate the effectiveness of this approach. If outcomes do not improve, the criteria may need to be adjusted .</p>
	<p>Indirect - Curriculum</p>	<p>Has the criterion (Curriculum) The degree</p>	<p>Not reported this cycle.</p>		

		requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana . This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department curriculum committee to ensure appropriate topic			
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		<p>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 the Specifications list mandates a review). 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</p>			
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		more upper-level accounting course. been met yet?			
	Direct - Licensure Exam	Has the criterion (CPA Exam) Knowledge of audit and systems topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the AUD section of the exam. been met yet? Not met	For four of the last seven years, 2010 through 2016, UL candidates have scored higher than the Louisiana average as well as the national average on the AUD section of the Uniform CPA Exam. In 2016, the average score for UL candidates was 44.9%, versus 46.8% for all Louisiana candidates and 45.9% nationally.		- Assessment Process : Results Discussed / Shared: This measure is intended to provide external feedback at the program level. Although the target was not met last year, it was not far off -- only 1% lower than the national average . Additionally, the general trend over the reported period is positive. Consequently, the faculty decided not to

					impleme nt further changes at this time, but rather to continue to monitor.
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Assessment List Findings for the Assessment Measure level for Knowledge of core business disciplines

Goal/Objective	Knowledge of core business disciplines				
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);				
Standards/Outcomes					
Assessment Measures	Assessment Measure		Criterion		
	Direct - Standardized Test		(ETS) 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 for all accounting majors enrolled in MGMT 490. 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 must score at or above the UL mean for each indicator.		
	Direct - Licensure Exam		(CPA Exam) Knowledge of core business topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the BEC section of the exam.		
Assessment Findings	Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
	Direct - Standardized Test	Has the criterion (ETS) To demonstrate core knowledge of business discipline	A total of 180 business students took the ETS exam in the Fall	ETS_ASSESSMENT_AREA_by_MAJOR_FALL_2016.docx	- Resources / Resource Allocation (for Educational Programs: Evaluation

	<p>s, accounting majors enrolled in Strategic Management (MGMT 490) will take the ETS exam. This learning objective will be assessed each semester for all accounting majors enrolled in MGMT 490. 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 must score at or above</p>	<p>2016 semester. Of these, 25 were accounting majors. The overall average for the entire college was 147, while the average for accounting majors was 148. Individual scores by major were not made available this semester.</p>		<p>of this measure has been made difficult due to the inconsistent and varying nature of the data received every semester/year has been inconsistent. The department will address this issue with the college committee that oversees the ETS in an attempt to acquire better, more specific data.</p>
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		<p>the UL mean for each indicator. been met yet? Met</p>			
	<p>Direct - Licensure Exam</p>	<p>Has the criterion (CPA Exam) Knowledge of core business topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the BEC section of the exam. been met yet? Met</p>	<p>For five of the last seven years, 2010 through 2016, UL candidates have scored higher than the Louisiana average as well as the national average on the BEC section of the Uniform CPA Exam. In 2016, the average score for UL candidates was 57.1%, versus 51.3% for all Louisiana candidates and 55.4% nationally.</p>		<p>- Assessment Process: Continuous monitoring: This measure is intended to provide external feedback at the program level. To maintain currency, the program is benchmarked against the CPA Exam content on a regular basis. As long as reported outcomes remain positive, we feel that continued monitoring is the most appropriate action.</p>

Assessment List Findings for the Assessment Measure level for Awareness of ethics

Goal/Objective	Awareness of ethics													
Legends	SLO - Student Learning Outcome/Objective (academic units);													
Standards/Outcomes														
Assessment Measures	<table border="1"> <thead> <tr> <th data-bbox="375 590 594 663">Assessment Measure</th> <th data-bbox="594 590 1531 663">Criterion</th> </tr> </thead> <tbody> <tr> <td data-bbox="375 663 594 947">Direct - Project</td> <td data-bbox="594 663 1531 947">Ethics game (ACCT 316). All students enrolled in ACCT 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 measure will be assessed in the Spring semester of each academic year. At least 75% of students will score 75% or better on this assessment.</td> </tr> </tbody> </table>				Assessment Measure	Criterion	Direct - Project	Ethics game (ACCT 316). All students enrolled in ACCT 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 measure will be assessed in the Spring semester of each academic year. At least 75% of students will score 75% or better on this assessment.						
	Assessment Measure	Criterion												
Direct - Project	Ethics game (ACCT 316). All students enrolled in ACCT 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 measure will be assessed in the Spring semester of each academic year. At least 75% of students will score 75% or better on this assessment.													
Assessment Findings	<table border="1"> <thead> <tr> <th data-bbox="375 1094 574 1188">Assessment Measure</th> <th data-bbox="574 1094 816 1188">Criterion</th> <th data-bbox="816 1094 1062 1188">Summary</th> <th data-bbox="1062 1094 1268 1188">Attachments of the Assessments</th> <th data-bbox="1268 1094 1531 1188">Improvement Narratives</th> </tr> </thead> <tbody> <tr> <td data-bbox="375 1188 574 1988">Direct - Project</td> <td data-bbox="574 1188 816 1988">Has the criterion Ethics game (ACCT 316). All students enrolled in ACCT 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</td> <td data-bbox="816 1188 1062 1988">A total of 40 students participated in the ethics game in Spring 2017 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 24,550, or 84.7%. The number of students scoring 75% or better was 38/40, or 95%.</td> <td data-bbox="1062 1188 1268 1988"></td> <td data-bbox="1268 1188 1531 1988">- Assessment Process: Targets / Criteria for Success changed: The assessment goal has been consistently met for some time now. Given the strong results on this measure for the last few cycles, the department decided to increase the target from 70% of students to 75% of students will score 75% or better.</td> </tr> </tbody> </table>				Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives	Direct - Project	Has the criterion Ethics game (ACCT 316). All students enrolled in ACCT 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	A total of 40 students participated in the ethics game in Spring 2017 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 24,550, or 84.7%. The number of students scoring 75% or better was 38/40, or 95%.		- Assessment Process: Targets / Criteria for Success changed: The assessment goal has been consistently met for some time now. Given the strong results on this measure for the last few cycles, the department decided to increase the target from 70% of students to 75% of students will score 75% or better.
	Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives									
Direct - Project	Has the criterion Ethics game (ACCT 316). All students enrolled in ACCT 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	A total of 40 students participated in the ethics game in Spring 2017 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 24,550, or 84.7%. The number of students scoring 75% or better was 38/40, or 95%.		- Assessment Process: Targets / Criteria for Success changed: The assessment goal has been consistently met for some time now. Given the strong results on this measure for the last few cycles, the department decided to increase the target from 70% of students to 75% of students will score 75% or better.										

		<p>decision, and give reasons justifying that decision. Scoring is online and completely automated with no input from the course instructor. This measure will be assessed in the Spring semester of each academic year. At least 75% of students will score 75% or better on this assessment. been met yet? Met</p>			
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Assessment List Findings for the Assessment Measure level for Understanding of international issues in accounting.

Goal/Objective	Understanding of international issues in accounting.					
Legends	SLO - Student Learning Outcome/Objective (academic units);					
Standards/Outcomes						
Assessment Measures	<table border="1"> <thead> <tr> <th data-bbox="375 1346 591 1419">Assessment Measure</th> <th data-bbox="591 1346 1531 1419">Criterion</th> </tr> </thead> <tbody> <tr> <td data-bbox="375 1419 591 1766">Direct - Project</td> <td data-bbox="591 1419 1531 1766">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 evaluated in the Fall semester of each academic year by two or more faculty members to ensure inter-rater reliability. A minimum of 70% of students assessed must score 70% or higher.</td> </tr> </tbody> </table>	Assessment Measure	Criterion	Direct - Project	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 evaluated in the Fall semester of each academic year by two or more faculty members to ensure inter-rater reliability. A minimum of 70% of students assessed must score 70% or higher.	
	Assessment Measure	Criterion				
Direct - Project	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 evaluated in the Fall semester of each academic year by two or more faculty members to ensure inter-rater reliability. A minimum of 70% of students assessed must score 70% or higher.					
Assessment Findings						

Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
Direct - Project	Has the criterion 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 evaluated in the Fall semester of each academic year by two or more faculty members to ensure inter-rater reliability. A minimum of 70% of students assessed must score 70% or higher. been met yet? Met	In Fall 2016, 39 students enrolled in ACCT 426 completed the international accounting project. Each project was evaluated by two faculty members not otherwise involved in this course, and their ratings were correlated to assess inter-rater reliability. The average score for all students on the project was 9.3/12 (77.5%). Of the 39, 32 students (82.1%) scored 70% or higher on the project. Inter-rater reliability was very good at 92.4%.		- Assessment Process: Continuous monitoring: This measure has undergone considerable adjustment over the last several years as we tried to improve outcomes. Having achieved positive results, we plan to repeat it in order to confirm that the adjustments made have had the desired effect. If assessment goals continue to be met over the next cycle, criteria for success will be adjusted upward.

Assessment List Findings for the Assessment Measure level for Effectively conduct accounting research

Goal/Objective	Effectively conduct accounting research
Legends	SLO - Student Learning Outcome/Objective (academic units);

Standards/Outcomes															
Assessment Measures	<table border="1"> <thead> <tr> <th data-bbox="375 443 597 516">Assessment Measure</th> <th data-bbox="597 443 1529 516">Criterion</th> </tr> </thead> <tbody> <tr> <td data-bbox="375 516 597 921">Direct - Project</td> <td data-bbox="597 516 1529 921">FASB Codification Project (ACCT 302). Accounting majors will demonstrate research 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 assignments 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. For the research component of the project, a minimum of 75% of students assessed must score 75% or higher.</td> </tr> <tr> <td data-bbox="375 921 597 1236">Direct - Project</td> <td data-bbox="597 921 1529 1236">Pension worksheet 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 academic year. For the research component of the project, it is expected that 70% of students assessed will score 80% or better.</td> </tr> </tbody> </table>					Assessment Measure	Criterion	Direct - Project	FASB Codification Project (ACCT 302). Accounting majors will demonstrate research 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 assignments 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. For the research component of the project, a minimum of 75% of students assessed must score 75% or higher.	Direct - Project	Pension worksheet 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 academic year. For the research component of the project, it is expected that 70% of students assessed will score 80% or better.				
Assessment Measure	Criterion														
Direct - Project	FASB Codification Project (ACCT 302). Accounting majors will demonstrate research 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 assignments 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. For the research component of the project, a minimum of 75% of students assessed must score 75% or higher.														
Direct - Project	Pension worksheet 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 academic year. For the research component of the project, it is expected that 70% of students assessed will score 80% or better.														
Assessment Findings	<table border="1"> <thead> <tr> <th data-bbox="375 1383 574 1482">Assessment Measure</th> <th data-bbox="574 1383 833 1482">Criterion</th> <th data-bbox="833 1383 1076 1482">Summary</th> <th data-bbox="1076 1383 1281 1482">Attachments of the Assessments</th> <th data-bbox="1281 1383 1529 1482">Improvement Narratives</th> </tr> </thead> <tbody> <tr> <td data-bbox="375 1482 574 1976">Direct - Project</td> <td data-bbox="574 1482 833 1976">Has the criterion FASB Codification Project (ACCT 302). Accounting majors will demonstrate research and communication skills in financial accounting by completing an assignment in Intermediate Accounting II (ACCT 302) requiring them to</td> <td data-bbox="833 1482 1076 1976">In the Fall 2016, approximately 80 students completed the codification project in ACCT 302. Of these, a representative sample of 30 projects was randomly selected for evaluation. Each one was evaluated by two faculty members not otherwise</td> <td data-bbox="1076 1482 1281 1976"></td> <td data-bbox="1281 1482 1529 1976">- Assessment Process: Targets / Criteria for Success changed: Students have consistently met and exceeded target expectations for this objective. Given the strong results, the department decided to raise the target from a</td> </tr> </tbody> </table>					Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives	Direct - Project	Has the criterion FASB Codification Project (ACCT 302). Accounting majors will demonstrate research and communication skills in financial accounting by completing an assignment in Intermediate Accounting II (ACCT 302) requiring them to	In the Fall 2016, approximately 80 students completed the codification project in ACCT 302. Of these, a representative sample of 30 projects was randomly selected for evaluation. Each one was evaluated by two faculty members not otherwise		- Assessment Process: Targets / Criteria for Success changed: Students have consistently met and exceeded target expectations for this objective. Given the strong results, the department decided to raise the target from a
Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives											
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		<p>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 assignments 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. For the research component of the project, a minimum of 75% of students assessed must score 75% or higher. been met yet? Met</p>	<p>involved in the course, their scores averaged, and the correlation between the two scores was calculated in order to assess inter-rater reliability. On the research component of the project, the average student score was 7.9/9 (87.8%), with 27 of the 30 students (90.0%) scoring higher than 70%. Inter-rater reliability was acceptable at 74.3%.</p>		<p>score a 70% or higher to a score of 75% or higher.</p>
	<p>Direct - Project</p>	<p>Has the criterion Pension worksheet project (ACCT 303). Students enrolled in Intermediate Accounting III (ACCT 303) will complete a pension worksheet project requiring them to conduct</p>	<p>Of the 50 students enrolled in ACCT 303 in the Fall 2016 semester who completed the pension project, a random sample of 20 students were selected for assessment. Each project was</p>		<p>- Assessment Process: Measures changed: A review of the results identified two main areas where students appeared to have the most trouble. Accordingly,</p>

		<p>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 academic year. For the research component of the project, it is expected that 70% of students assessed will score 80% or better. been met yet? Not met</p>	<p>evaluated by two faculty members not otherwise involved in the course, their scores averaged, and the correlation calculated in order to assess inter-rater reliability. The average score on the project was 14.1/20 (70.4%), with only seven projects (35.0%) scoring at the 80% mark or higher. Inter-rater reliability was acceptable at 79.0%.</p>		<p>those areas will be stressed by the course instructor in future semesters. This measure has been discontinued.</p>
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Assessment List Findings for the Assessment Measure level for Technological competency

Goal/Objective	Technological competency	
Legends	SLO - Student Learning Outcome/Objective (academic units);	
Standards/Outcomes		
Assessment Measures	Assessment Measure	Criterion
	Direct - Project	QuickBooks Project (ACCT 333). Accounting majors will demonstrate that they are aware of current technological issues in accounting by completing a project in QuickBooks in ACCT 333 to evaluate their ability to utilize accounting software. The project requires students to record transactions for a company, prepare and record adjusting entries, prepare financial statements, and close the books. 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. A minimum of 75% of students being assessed must score a 80% or higher.			
	Direct - Project	Tax Return Preparation (ACCT 420). This assignment will evaluate accounting majors' ability to prepare a basic individual tax return utilizing tax software. For each assignment to be evaluated, a rubric will be prepared by two faculty members to ensure its validity. This measure will be assessed in the Spring semester of each academic year. A minimum of 70% of students assessed should have 80% or more of the tax return prepared correctly.			
Assessment Findings					
	Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
	Direct - Project	Has the criterion QuickBooks Project (ACCT 333). Accounting majors will demonstrate that they are aware of current technological issues in accounting by completing a project in QuickBooks in ACCT 333 to evaluate their ability to utilize accounting software. The project requires students to record transactions for a company, prepare and record adjusting entries, prepare financial statements, and close the books. Results will be evaluated using a rubric developed by 2 or more faculty members from the Department of Accounting to	Of the forty-five students who completed the QuickBooks project in ACCT 333 in Spring 2017, fourteen were selected at random for evaluation. Each project was evaluated by two faculty members using a rubric provided by the course instructor. The total possible score on the assignment was 75 points and the average score was 68.4 (91.2%). Inter-rater reliability was very high at 98.9%. Of the fourteen projects evaluated, thirteen scored 80% or better.		- Assessment Process: Continuous monitoring: Results have consistently been good on this measure, resulting in raising the target criteria for success several times. If the recently raised target is again met in the next cycle, the department will consider another increase.

		ensure the validity of the rubric. Each assessment will then be evaluated by 2 or more faculty members to ensure inter-rater reliability. A minimum of 75% of students being assessed must score a 80% or higher. been met yet? Met			
	Direct - Project	Has the criterion Tax Return Preparation (ACCT 420). This assignment will evaluate accounting majors' ability to prepare a basic individual tax return utilizing tax software. For each assignment to be evaluated, a rubric will be prepared by two faculty members to ensure its validity. This measure will be assessed in the Spring semester of each academic year. A minimum of 70% of students assessed should have 80% or more of the tax return prepared correctly. been met yet? Met	Seven groups completed the tax return assignment in ACCT 420 in Spring 2017. The average score was 8.4/10, and inter-rater reliability was 100%. Of the seven groups, six (85.7%) scored 80% or higher on the assignment.		- Assessment Process: Data Collection changed: This project is a group project, making it difficult to form an assessment of individual student learning. In order to focus on individual learning, the department decided that this project should be converted from a group project to an individual project. The next assessment cycle will reflect this change.

Assessment List Findings for the Assessment Measure level for Communication skills

Goal/Objective	Communication skills
Legends	SLO - Student Learning Outcome/Objective (academic units);

Standards/Outcomes															
Assessment Measures	<table border="1"> <thead> <tr> <th data-bbox="386 443 597 516">Assessment Measure</th> <th data-bbox="597 443 1511 516">Criterion</th> </tr> </thead> <tbody> <tr> <td data-bbox="386 516 597 919">Direct - Project</td> <td data-bbox="597 516 1511 919">FASB Codification Project (ACCT 302). Accounting majors will demonstrate research 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 assignments 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. For the communication component of the project, a minimum of 75% of students assessed must score 70% or higher on the related rubric.</td> </tr> <tr> <td data-bbox="386 919 597 1234">Direct - Project</td> <td data-bbox="597 919 1511 1234">Pension worksheet 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 academic year. For the communication component of the project, it is expected that 70% of students assessed will score 80% or better.</td> </tr> <tr> <td data-bbox="386 1234 597 1524">Direct - Written Assignment</td> <td data-bbox="597 1234 1511 1524">Memo assignment (ACCT 306). Students enrolled in Governmental/Non-Profit Accounting (ACCT 306) will complete a writing assignment in small groups. The assignment requires students to analyze specific topics from the annual reports of a state of their choosing and report the findings in memo form. Each memo will be evaluated by two accounting faculty members using a department-approved rubric. This measure will be assessed in the Spring semester of each year. Total possible points from the rubric is nine. It is expected that 70% of the groups will score at least 7 points (78%).</td> </tr> </tbody> </table>					Assessment Measure	Criterion	Direct - Project	FASB Codification Project (ACCT 302). Accounting majors will demonstrate research 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 assignments 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. For the communication component of the project, a minimum of 75% of students assessed must score 70% or higher on the related rubric.	Direct - Project	Pension worksheet 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 academic year. For the communication component of the project, it is expected that 70% of students assessed will score 80% or better.	Direct - Written Assignment	Memo assignment (ACCT 306). Students enrolled in Governmental/Non-Profit Accounting (ACCT 306) will complete a writing assignment in small groups. The assignment requires students to analyze specific topics from the annual reports of a state of their choosing and report the findings in memo form. Each memo will be evaluated by two accounting faculty members using a department-approved rubric. This measure will be assessed in the Spring semester of each year. Total possible points from the rubric is nine. It is expected that 70% of the groups will score at least 7 points (78%).		
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Direct - Written Assignment	Memo assignment (ACCT 306). Students enrolled in Governmental/Non-Profit Accounting (ACCT 306) will complete a writing assignment in small groups. The assignment requires students to analyze specific topics from the annual reports of a state of their choosing and report the findings in memo form. Each memo will be evaluated by two accounting faculty members using a department-approved rubric. This measure will be assessed in the Spring semester of each year. Total possible points from the rubric is nine. It is expected that 70% of the groups will score at least 7 points (78%).														
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	<p>Direct - Project</p>	<p>Has the criterion Pension worksheet project (ACCT 303). Students enrolled in Intermediate Accounting III (ACCT 303) will complete a pension worksheet</p>	<p>Not reported this cycle.</p>		

		<p>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 academic year. For the communication component of the project, it is expected that 70% of students assessed will score 80% or better. been met yet? Not met</p>			
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Assessment List Findings for the Assessment Measure level for Critical analysis

Goal/Objective	Critical analysis														
Legends	SLO - Student Learning Outcome/Objective (academic units);														
Standards/Outcomes															
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		<p>are asked to specify improvements or additional controls for the company. This assessment will be evaluated by two or more accounting faculty members using a rubric developed by the course instructor. A minimum of 70% of students assessed will score 70% or higher on the assignment. been met yet?</p>			
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Reflection (Due 9/15/17)

Reflection

1) How were assessment results shared in the unit?

Please select all that apply. If "other", please use the text box to elaborate.

- Distributed via email
- Presented formally at staff / department / committee meetings (selected)
- Discussed informally (selected)
- Other (explain in text box below)

2) How frequently were assessment results shared in the unit?

- Frequently (>4 times per cycle) (selected)
- Periodically (2-4 times per cycle)
- Once per cycle
- Results were not shared this cycle

3) With whom were assessment results shared?

- Please select all that apply.*
- Department Head (selected)
 - Dean / Asst. or Assoc. Dean
 - Departmental assessment committee (selected)
 - Other faculty / staff (selected)

4) What were the measurable or perceivable effects on your current (2016-2017) findings based on prior action plans (created in 2015-2016)?

Overall, the changes implemented this year led to improved outcomes. In one case, the change didn't immediately lead to improvements; however, it did allow us to identify an area where class coverage needed to be increased. We expect that the increased coverage will definitely result in better outcomes.

5) What has the unit learned from the current assessment cycle?

The department has struggled somewhat over the last several years with the appropriateness of using group work for assessment purposes. As of the end of this cycle, we have determined that group work is, in fact, not suitable for assessment. Therefore, we spent time discussing where we need to make changes to avoid this issue in future.

Attachments