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 co	Knowledge of core accounting disciplines: cost accounting				
Legends	SLO - Student Le	earning 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				

Indirect - Curriculum	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. (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	Criterion	Attachments
	Measure	one on	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 acc	counting 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	822220000	Criterion	Attachments
	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 etl	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 Lo	earning 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 interrater 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 Lo	earning 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 Le	arning 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 Learn (academic units);	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);			
Standards/Outcomes					
Assessment Measures					
	Assessment Criterion Measure				
	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.		

concepts, accounting majors enrolled in Intermediate Accounting I (ACCT 301) will complete a preand 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 posttesting 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?		
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.

	minimum of 70% of students must correctly answer 4 of 6 representative questions. been met yet? Met		
Indirect - Curriculum	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	Not reported this cycle.	

	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 upperlevel 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?	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	

11	ssessment easure	Criterion
	irect - re/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.
	direct - urriculum	(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 posttest 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 assessmer 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

Indirect -	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 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 Has the criterion	higher on the post-test. Average scores for the pre- and post-test were 38.9% and 68.1%, respectively.	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.
Curriculum	(Curriculum) The degree requirements for a BSBA in Accounting degree	cycle.	

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?	
you:	

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

Goal/Objective	Knowledge of core	accounting disciplir	nes: tax accounting	J.	
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);				
Standards/Outcomes					
Assessment Measures					
	Assessment Measure	Criterion			
	Direct - Comprehensive fi exam (ACCT 420) (Other)	majors enroll embedded a final exam. A the course in of the Acct 4 relevance to analyzed to a	ed Tax Accounting ssessment consist all questions are mustructor. The questions and chass material covassess the overall	ax accounting concept (ACCT 420) will be ing of a 50-question ultiple choice, so so tions were developed to sen by the instruction of the collection percentage correct being assessed multiple (ACC) will be ing assessed in the ing assessed multiple (ACC) will be ing assessed in the ing assessed in	e given an exam a comprehensive oring is tallied by ed by the authors tor for their n, data will be for each student.
	Indirect - Curriculu	degree are de has the requestate of Louis which offer of Specification by the depart coverage as of all account Exam Topic ensure currelist mandates on the AICPA	esigned so that a sisite background to siana. This include overage of CPA Examples. The accounting tment curriculum content and Skill States of coverage (not so a review). At leas A Skills and Content	ements for a BSBA student graduating for the Uniform is accounting and but a more curriculum will be recommittee to ensure the degree requirement classes will be compore frequently if the st 60% of tax account Specifications for one or more upper-	rom the program CPA Exam in the usiness courses and Skills eviewed annually appropriate topic nts. The content pared to the CPA three years to e Specifications of the Uniform CPA
	Direct - Licensure Exam	by student po exam scores will score hig	erformance on the are not available;	accounting topics of Uniform CPA Exam however, on average te of Louisiana cand	i. Individual CPA ge, UL graduates
Assessment					
Findings	Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives

Direct - Comprehensive final exam (ACCT 420) (Other)	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	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.	- 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%.
Indirect - Curriculum	Has the criterion (Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has	Not reported this cycle.	

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

	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/Objecti ve	Knowledge of core acco	ounting disciplines: audit/systems accounting.
Legends	SLO - Student Learning units);	g Outcome/Objective (academic units); PO - Program Objective (academic
Standards/O utcomes		
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.
rect - Exam- nbedded(ACCT 3) (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.
direct - 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.
rect - Licensure am	(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.
	direct - Curriculum

Assessment Findings

Assessm ent Measure	Criterion Summy	Attachments of the Assessments	Improv ement Narrativ es
Direct - Exam- embedde d (ACCT 409) (Other)	Has the criterion To fifty demonstr ate s knowledg e of auditing/s ystem ent, th concepts, accountin g majors enrolled in being Auditing (ACCT 409) will fifty demonstrate s knowledg in the auditing tested fin the specification objection being tested fin the specification objection being tested was identification of the series of the ser	mbedded_MC_Exam_Questions.pdf n d m e	- Assess ment Process : Continu ous monitori ng: It was felt that at least one more assess ment cycle

complete , as was was questions the level needed embedde from to d on each Bloom's ensure of the Taxono that three my of expectat Learning ions are regular . Of the exams as being well as 50 consiste question ntly met. the Therefor comprehe nsive included e, the final. For in the departm each assessm ent question, ent, 38 decided the (76.0%)that the were course current learning answere target is appropri objective as well as correctly ate for the by 70% this Bloom's or more measur **Taxonom** of the e and y of students elected Learning not to who Level complete increase have it at this d the been time. examidentified. embedd This ed learning assessm objective ent in will be **ACCT** assessed 409 in in ACCT Spring 409 in the 2017. In Spring addition, semester 70% or of each more of academic the year. For students each assesse d scored question, the 70% or percentag higher e of on the students question answerin s for 24 of the 28 g the (85.7%)questions correctly course will be specific determine learning d. Results objective will be collected evaluate

	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	d in this assessm ent.	
Direct - Exam- embedde d(ACCT 333) (Other)	Has the criterion Student knowledg e of accountin g systems concepts is measured through performa nce on a comprehe nsive final exam consisting of 50 multiple choice questions intended to assess level of knowledg e. All questions originated in the publisher-provided test bank associate d with the course	Forty-four students took the compreh ensive 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 satisfact ory at 71.5%.	Assess ment Process: Results Discuss ed / Shared: A partial explanat ion for expectat ions not being met is that the course instructo r made changes to the final exam, increasi ng its difficulty level. Lectures and learning assignm ents have been adjusted

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		impleme nt further changes at this time, but rather to continue to monitor.

Assessment List Findings for the Assessment Measure level for Knowledge of core business disciplines

Goal/Objective	Knowledge o	f core busine	ess disciplin	nes	
Legends	SLO - Studer units);	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);			
Standards/Outcomes					
Assessment Measures					
	Assessmer Measure	nt Criter	ion		
	Direct - Standardize Test	ed major This le major the E ⁻ each a	s enrolled ir earning obje s enrolled ir TS exam massessmen	strate core knowledge of business disciplines, according Strategic Management (MGMT 490) will take the ective will be assessed each semester for all according MGMT 490. A minimum of 70% of accounting must score at or above the UL mean. If results are at indicator included on the ETS exam, a minimum as must score at or above the UL mean for each in	e ETS exam. unting ajors taking available for of 70% of
	Direct - Licensure Exam	perfor availa	mance on t ble; howeve	whedge of core business topics can be evaluated the Uniform CPA Exam. Individual CPA exam scorer, on average, UL graduates will score higher that a candidates on the BEC section of the exam.	res are not
Assessment Findings					
	Assessm ent Measure	Criterion	Summa ry	Attachments of the Assessments	Improvem ent Narratives
	Direct - Standardi zed Test	Has the criterion (ETS) To demonstr ate core knowledg e of business discipline	A total of 180 busines s students took the ETS exam in the Fall	ETS_ASSESSMENT_AREA_by_MAJOR_FAL L_2016.docx	Resources / Resource Allocation (for Educationa I Programs: Evaluation

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490. A	Individu	that
minimum	al	oversees
of 70% of	scores	the ETS in
accountin	by	an attempt
g majors	major	to acquire
taking the	were	better,
ETS	not	more
exam	made	specific
must	availabl	data.
score at	e this	uala.
	semeste	
or above the UL	r.	
mean. If	1.	
results		
are		
available		
for each		
assessme nt		
indicator		
included		
on the		
ETS		
exam, a		
minimum		
of 70% of		
accountin		
g majors		
must		
score at		
or above		

	the UL		1
	mean for		
	each		
	indicator.		
	been met yet?		
	Met		
Direct -	Has the	For five	-
Licensure	criterion	of the	Assessme
Exam	(CPA	last	nt Process:
	Exam) Knowledg	seven years,	Continuou s
	e of core	2010	monitoring:
	business	through	This
	topics can be	2016, UL	measure is intended to
	evaluated	candidat	provide
	by	es have	external
	student	scored	feedback
	performan ce on the	higher than the	at the
	Uniform	Louisian	program level. To
	CPA	а	maintain
	Exam.	average	currency,
	Individual CPA	as well as the	the
	exam	national	program is benchmark
	scores	average	ed against
	are not	on the	the CPA
	available; however,	BEC section	Exam content on
	on	of the	a regular
	average,	Uniform	basis. As
	UL	CPA	long as
	graduates will score	Exam. In 2016,	reported outcomes
	higher	the	remain
	than other	average	positive,
	State of Louisiana	score	we feel that
	candidate	for UL candidat	continued
	s on the	es was	monitoring
	BEC	57.1%,	is the most
	section of the exam.	versus 51.3%	appropriat e action.
	been met	for all	c action.
	yet?	Louisian	
	Met	a	
		candidat es and	
		55.4%	
		nationall	
		у.	

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					
	Assessment Measure	Criterion			
	Direct - Project	in an ethics game practice making of follow a decision diversity and whice appropriate decisionline and complete This measure will	CT 316). All students intended to immerse lecisions in the safety making process that ach requires that they alion, and give reasons etely automated with be assessed in the \$6 of students will score	e students in a progress of a virtual environal allows them to expanalyze a situation is justifying that de no input from the Spring semester o	offessional role to comment. Students perience ethical n, come to an cision. Scoring is course instructor. f each academic
Assessment Findings					
	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.

automated with no input from the course instructor. This measure will be assessed in the Spring semester of each academic year.	
better on this assessment. been met yet? Met	

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					
	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					

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 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

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					
	Assessment Measure	Criterion			
	Direct - Project	research and come assignment in Inte utilize the Financia Standards Codificate goodwill impairment their research in a faculty members frof the rubric, the amembers to ensurin the Fall semeste	Project (ACCT 302). munication skills in fir rmediate Accounting all Accounting Standar ation (ASC) to research, analyze their findir business memo. Using the Department of the Department of the Signments will be even inter-rater reliability or of each academic your of 75% of students.	ancial accounting II (ACCT 302) red ds Board (FASB) ch topics relating to gs, and communing a rubric develoif Accounting to el aluated by 2 or m. This learning gotear. For the researed	g by completing an quiring them to Accounting to goodwill and icate the results of ped by 2 or more nsure the validity ore faculty al will be assessed arch component of
	Direct - Project	Accounting III (AC requiring them to discuss differences gains/losses, liabil project will be eval department-approvements of each a	t project (ACCT 303). CT 303) will complete conduct research on the sand similarities between the sand sand similarities between the sand sand sand sand sand sand sand sand	a pension works ne elements of perveen ABO and PErcommunicate their ing faculty membure will be assessed eresearch compo	heet project ension expense, BO, asset r findings. Each ers using a sed in the Fall onent of the
Assessment Findings					
Ü	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

	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	involved in the course, their scores averaged, and the correlation between the two scores was calculated in order to assess interrater 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%.	score a 70% or higher to a score of 75% or higher.
Direct - Project	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	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	- Assessment Process: Measures changed: A review of the results identified two main areas where students appeared to have the most trouble. Accordingly,

	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	evaluated by two faculty members not otherwise involved in the course, their scores averaged, and the correlation calculated in order to assess interrater 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%.	t i f s r	those areas will be stressed by the course instructor in future semesters. This measure has been discontinued.
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Assessment List Findings for the Assessment Measure level for Technological competency

Goal/Objective	Technological competency			
Legends	SLO - Student Le	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%). Interrater 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 interrater reliability. A minimum of 75% of students being assessed must score a 80% or higher. been met yet?		
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	8				
Assessment Measures					
	Assessment Measure	Criterion			
	Direct - Project	FASB Codification P demonstrate researd completing an assign requiring them to util Accounting Standard goodwill and goodwi the results of their re by 2 or more faculty ensure the validity of more faculty membe be assessed in the F communication com assessed must score	ch and communication ment in Intermediation in Intermediation (ASC dis Codification (ASC II impairment, analyzes earch in a business members from the If the rubric, the assigns to ensure inter-rafall semester of each ponent of the project	on skills in financiate Accounting II (Accounting Standard) to research topize their findings, as memo. Using a Department of Accomments will be exter reliability. This in academic year.	al accounting by ACCT 302) ds Board (FASB) cs relating to and communicate rubric developed counting to valuated by 2 or s learning goal will For the
	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 (A Profit Accounting (A) groups. The assignment the annual reports of memo form. Each members using a deassessed in the Sprithe rubric is nine. It is points (78%).	CCT 306) will completed requires student a state of their choose mo will be evaluated partment-approveding semester of each	ete a writing assiques to analyze spects to analyze species and report to the dot by two accountrubric. This meas anyear. Total poss	gnment in small cific topics from he findings in ting faculty ure will be ible points from
Assessment Findings					
	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 the Fall 2016, approximately 80 students completed the codification project in ACCT 302. Of these, a		- Assessment Process: Targets / Criteria for Success changed: With consistently

in financial accounting by completing an assignment in Intermediate Accounting II (ACCT 302) requiring them to utilize the Financial Accounting Standards Board	faculty members not otherwise involved in the course, their	positive results for the last couple of cycles, the faculty decided to increase the target for this measure.
completing an assignment in Intermediate Accounting II (ACCT 302) requiring them to utilize the Financial Accounting	projects was randomly selected for evaluation. Each one was evaluated by two faculty members not otherwise involved in the course, their	couple of cycles, the faculty decided to increase the target for this
assignment in Intermediate Accounting II (ACCT 302) requiring them to utilize the Financial Accounting	randomly selected for evaluation. Each one was evaluated by two faculty members not otherwise involved in the course, their	cycles, the faculty decided to increase the target for this
Intermediate Accounting II (ACCT 302) requiring them to utilize the Financial Accounting	selected for evaluation. Each one was evaluated by two faculty members not otherwise involved in the course, their	faculty decided to increase the target for this
Accounting II (ACCT 302) requiring them to utilize the Financial Accounting	evaluation. Each one was evaluated by two faculty members not otherwise involved in the course, their	to increase the target for this
302) requiring them to utilize the Financial Accounting	one was evaluated by two faculty members not otherwise involved in the course, their	target for this
to utilize the Financial Accounting	evaluated by two faculty members not otherwise involved in the course, their	_
Accounting	faculty members not otherwise involved in the course, their	measure.
	not otherwise involved in the course, their	
I Standards Board	involved in the course, their	
	course, their	
(FASB) Accounting		
Standards		
Codification (ASC) to	scores	
research topics	averaged, and	
relating to goodwill	the correlation	
and goodwill	between the two	
impairment, analyze	scores was	
their findings, and	calculated in	
communicate the	order to assess	
results of their	inter-rater	
research in a	reliability. On the	
business memo.	communication	
Using a rubric	component of	
developed by 2 or	the project, the	
more faculty	average student	
members from the	score was 8.0/9	
Department of	(88.9%), with 26	
Accounting to ensure	of the 30	
the validity of the	students (86.7%)	
rubric, the	scoring higher	
assignments will be	than 70%. Inter-	
evaluated by 2 or	rater reliability	
more faculty	was marginal at	
members to ensure	59.1%.	
	59.1 %.	
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. been		
met yet?		
Met		
Direct - Has the criterion	Not reported this	
Project Pension worksheet	cycle.	
project (ACCT 303).	,,	
Students enrolled in		
Intermediate		
Accounting III (ACCT		
303) will complete a		
pension worksheet		
periori workdriect		

	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		
Dire Writ Ass		Fifteen groups of students completed the	- Assessment Process: Data Collection
	Students enrolled in Governmental/Non-	memo assignment is	changed: This project is a
	Profit Accounting (ACCT 306) will	Spring 2017. The average	group project, making it
	complete a writing assignment in small	score was 7.6/9 (84.8%). Of the	difficult to form an assessment of individual
	groups. The assignment requires students to analyze	15, 12 groups (80.0%) scored 7 or above. Inter-	student learning. In
	specific topics from the annual reports of	rater reliability was somewhat	order to focus on individual
	a state of their choosing and report	weak at 42.7%, which will be	learning, the department
	the findings in memo form. Each memo will	monitored.	decided that this project
	be evaluated by two accounting faculty		should be converted from
	members using a department-approved rubric. This measure		a group project to an individual project. The
	will be assessed in the Spring semester		next assessment
	of each year. Total possible points from		cycle will reflect

		the rubric is nine. It is expected that 70% of the groups will score at least 7 points (78%). been met yet?	this ch	ange.
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Assessment List Findings for the Assessment Measure level for Critical analysis

Goal/Objective	Critical analysis		-		
Legends	SLO - Student L	earning Outcome/Objective (ac	ademic units);	
Standards/Outcomes					
Assessment Measures					
	Assessment Measure	Criterion			
	Direct - Written Assignment	Internal control assignment academic year, students will the completion of an assign (ACCT 333). This assignment internal control procedures In addition, students are assignment accounting faculty mentionstructor. A minimum of 70 higher on the assignment.	Il demonstrate ment in Acco ent requires so used by a cooked to specify his assessment embers using	e critical analysis a unting Information tudents to identify mpany in another improvements or ent will be evaluate a rubric developed	ability through a Systems and evaluate course project. additional ed by two or d by the course
Assessment Findings					
	Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
	Direct - Written Assignment	Has the criterion 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	Not reported this cycle.		

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?

Reflection (Due 9/15/17)

Other (explain in text box below)

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)

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