

University of Louisiana at Lafayette

Detailed Assessment Report 2015-2016 Accounting MS

As of: 11/01/2016 03:29 PM CENTRAL

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

Mission / Purpose

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

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

SLO 1: Knowledge of core accounting disciplines

Students will demonstrate advanced knowledge of core accounting disciplines.

Related Measures

M 1: Research Project - ACCT 525

Students will demonstrate knowledge of federal income tax accounting and analytical & communications skills through the completion of research projects in ACCT 525. The projects will be evaluated for formatting, content, and research citations using a faculty-prepared rubric. Evaluation will be by two faculty members not involved with the course, whose ratings will then be compared for reliability.

Source of Evidence: Academic direct measure of learning - other

Target:

90% of students will score 75% or higher on the tax knowledge of the project.

Finding (2015-2016) - Target: Not Met

50 percent of the students achieved or exceeded the expected score percentage(s) while 50 percent did not.

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

Review criteria for success

Review and revise both target and instrument.

Established in Cycle: 2015-2016

Implementation Status: Planned

Priority: Medium

Relationships (Measure | Outcome/Objective):

Measure: Research Project - ACCT 525 |

Outcome/Objective: Knowledge of core accounting disciplines

M 3: Theory Project - ACCT 531

Students analyze issues related to financial reporting and business environment.

Selected mid-term and final exam questions will be used to evaluate the student's understanding of the history of the development of Generally Accepted Accounting Principles (GAAP) and the decision usefulness of financial reporting.

Source of Evidence: Project, either individual or group

Target:

80% of students will score 80% or better on the financial accounting knowledge component of the assessment.

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

Not assessed this cycle.

M 6: Auditing Project - ACCT546

Students will be required to complete several projects in IDEA (a computer-assisted audit technique software package). The results of these projects will be used to determine their level of understanding of auditing concepts, their ability to apply their auditing knowledge in a simulated auditing environment and their ability to successfully utilize a commonly-used auditing software tool.

Source of Evidence: Writing exam to assure certain proficiency level

Target:

80% of students will score 80% or higher on the the project.

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

Not assessed in the current cycle.

SLO 5: Business environment

Students will demonstrate an awareness of the business environment in which accountants operate.

Related Measures

M 3: Theory Project - ACCT 531

Students analyze issues related to financial reporting and business environment. Selected mid-term and final exam questions will be used to evaluate the student's understanding of the history of the development of Generally Accepted Accounting Principles (GAAP) and the decision usefulness of financial reporting.

Source of Evidence: Project, either individual or group

Target:

80% of students will score 80% or better on the business environment component of the assessment.

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

Not assessed in the current cycle.

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

Not assessed in the current cycle.

SLO 6: Ethical issues

Students will demonstrate an enhanced awareness and understanding of current ethical issues in accountancy and respond appropriately.

Related Measures

M 4: Ethics Project

Students will analyze the provisions of the AICPA Professional Code of Ethics.

Selected mid-term and final exam questions will be used to evaluate the student's understanding of the various stakeholders that are affected as well as the structure and content of the Codification.

Source of Evidence: Project, either individual or group

Target:

80% of students will score 80% or higher on the ethics part of the project.

Finding (2015-2016) - Target: Met

In the Spring 2016 semester, 82.8% of students scored higher than 80 percent on the project.

SLO 7: Information technology

Students will demonstrate the ability to integrate information technology in addressing accounting issues.

Related Measures

M 1: Research Project - ACCT 525

Students will demonstrate knowledge of federal income tax accounting and analytical & communications skills through the completion of research projects in ACCT 525. The projects will be evaluated for formatting, content, and research citations using a faculty-prepared rubric. Evaluation will be by two faculty members not involved with the course, whose ratings will then be compared for reliability.

Source of Evidence: Academic direct measure of learning - other

Target:

90% of students will score 75% or higher on the information technology knowledge of the project.

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

Not assessed in the current cycle.

M 6: Auditing Project - ACCT546

Students will be required to complete several projects in IDEA (a computer-assisted audit technique software package). The results of these projects will be used to determine their level of understanding of auditing concepts, their ability to apply their auditing knowledge in a simulated auditing environment and their ability to successfully utilize a commonly-used auditing software tool.

Source of Evidence: Writing exam to assure certain proficiency level

Target:

80% of students will score 80% or higher on the the project.

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

Not assessed in the current cycle.

SLO 8: Diversity & international

Students will demonstrate an enhanced awareness and understanding of current diversity and international issues in accountancy.

Related Measures

M 2: International Project - ACCT 533

Students will demonstrate awareness of international issues by completing a two-part project in ACCT 533. One part of the assignment requires students to explain terms regarding the comparison of accounting information quality in an international setting.

The other part of the assignment asks students to evaluate how specific terms, items, and accounting approaches are different between IFRS reporting and US GAAP.

Source of Evidence: Academic direct measure of learning - other

Target:

70% of students will score 70% or better on the knowledge of the differences on the reported financial numbers between US GAAP and IFRS.

Finding (2015-2016) - Target: Met

The average score of those assessed is 79.5 percent. Seventy two percent of students score more than expected requirement of 70 percent.

SLO 9: Corporate social responsibility

Students will demonstrate an enhanced awareness and understanding of corporate social responsibilities.

Related Measures

M 4: Ethics Project

Students will analyze the provisions of the AICPA Professional Code of Ethics. Selected mid-term and final exam questions will be used to evaluate the student's understanding of the various stakeholders that are affected as well as the structure and content of the Codification.

Source of Evidence: Project, either individual or group

Target:

80% of students will score 80% or higher on the corporate social responsibility part of the project.

Finding (2015-2016) - Target: Met

In the Spring 2016 semester, 82.8% of students scored higher than 80 percent on the project.

SLO 10: Research & critical analysis

Students will demonstrate the ability to effectively conduct research pertinent to accounting issues and to conduct critical analyses relevant to research findings.

Related Measures

M 5: Research Project - ACCT 551

Students are asked to answer questions by researching FASB Codification and responding to each question with appropriate analysis and codification citation references in a memo.

Source of Evidence: Portfolio, showing skill development or best work

Target:

80% of students will score 80% or higher on the the project.

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

Not assessed in the current cycle.

SLO 11: Communication

Students will demonstrate appropriate communication styles understandable to diverse audiences.

Related Measures

M 5: Research Project - ACCT 551

Students are asked to answer questions by researching FASB Codification and responding to each question with appropriate analysis and codification citation references in a memo.

Source of Evidence: Portfolio, showing skill development or best work

Target:

80% of students will score 80% or higher on the the project.

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

Not assessed in the current cycle.

Analysis Questions and Analysis Answers

How were assessment results shared and evaluated within the unit?

Assessment results were shared at the semester-end departmental meeting of all full-time accounting faculty. Meeting includes significant discussion time on each measure, particularly those where the target was not achieved.

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

This is a new program and 2015-2016 is the maiden cycle of assessment. Therefore, there are no prior action plans available to implement this year.

What has the unit learned from the current assessment cycle? What is working well, and what is working less well in achieving desired outcomes?

As indicated above, it is a new program and 2015-2016 is the first year of assessment cycle, and therefore, it is still a work-in-progress. That said, we are working on improving assessment instruments. Additionally, we identified issues related to rubric considering often the evaluator may not necessarily have the specialized (e.g., tax or decision usefulness theory) knowledge of the topics covered in the instrument. We are working on improving the rubric to ensure that the additional rater (besides the course instructor) have appropriate guidance to effectively rate students responses.