

2016-2017 Assessment Cycle MCOBA_Accounting MS

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, 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.

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		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures			
	Assessment Measure	Criterion	Attachments
	Direct - Project	Criterion: ACCT 531 - Students will demonstrate knowledge of financial accounting theory and the role of accounting information in decision usefulness through the completion of a project in ACCT 531. 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. Target: 70% of students will score 70% or higher on the financial accounting knowledge of the project.	

Goal/Objective	Understanding of International Issues.		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures			
	Assessment Measure	Criterion	Attachments
	Direct - 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. 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.	

Goal/Objective	Effectively conduct accounting research		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures			
	Assessment Measure	Criterion	Attachments
	Direct - Project	ACCT 551 - Students will be asked to research the FASB codification. After conducting research, students then response to assessment questions by writing a memo with appropriate analyses and codification citation references. A minimum of 70 percent students must score 70% or higher.	

Goal/Objective	Knowledge of core accounting disciplines: Tax		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures			
	Assessment Measure	Criterion	Attachments
	Direct - Project	Criterion: 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. Target: 90% of students will score 75% or higher on the tax knowledge of the project.	

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	To demonstrate to knowledge of cost accounting concepts, students will complete a pre-and post-test when the class is offered. The assessment instrument is created with input from 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 increase knowledge from pre-to post-teaching 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 must exhibit an increase in knowledge from pre-to post-testing.	

Goal/Objective	Knowledge of core accounting disciplines: Audit		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures	Assessment Measure	Criterion	Attachments
	Direct - Project	ACCT 546 - Students were required to read auditing practice cases and then discuss the relevant issues of the cases in an online discussion forum. This activity was designed to assess the students' auditing knowledge. A minimum of 70% of students score 3 or higher on the rubric.	

Goal/Objective	Awareness of Ethics		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures	Assessment Measure	Criterion	Attachments
	Direct - Project	ACCT 516 - 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. At least 70% of students will score 75% or better on this assessment.	
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Goal/Objective	Technological Competency		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures	Assessment Measure	Criterion	Attachments
	Direct - Project	ACCT 546 - Students were required to complete a tutorial and casebook using IDEA (computer-aided auditing techniques software package). This activity was designed to assess the students' information technology skills. A minimum of 70% of students score 5 or higher on the rubric.	

Goal/Objective	Communication Skills		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures	Assessment Measure	Criterion	Attachments
	Direct - Project	ACCT 551 - FASB Codification Project. Students will demonstrate communication skills in financial accounting by completing an assignment requiring them to utilize Financial Accounting Standards Board (FASB) Accounting Codification (ASC) to research topics, analyze their findings and appropriately 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 assignment will be evaluated by 2 or more faculty members to ensure inter-rater reliability. For the communication component of the project, a minimum of 75% of students assess must score 70% or higher on the related rubric.	

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Goal/Objective	Critical Analysis								
Legends	SLO - Student Learning Outcome/Objective (academic units);								
Standards/Outcomes									
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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

Goal/Objective	Knowledge of core accounting disciplines: Financial								
Legends	SLO - Student Learning Outcome/Objective (academic units);								
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	Target: 70% of students will score 70% or higher on the financial accounting knowledge of the project.				
Assessment Findings					
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	Direct - Project	Has the criterion Criterion: ACCT 531 - Students will demonstrate knowledge of financial accounting theory and the role of accounting information in decision usefulness through the completion of a project in ACCT 531. 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. Target: 70% of students will score 70% or higher on the financial accounting knowledge of the project. been met yet? Met	Seven students completed the project in ACCT 531. The average score 72 percent and more than 70 percent of students achieve higher than 70 percent or higher.		- Assessment Process: Continuous monitoring: A review of the results identified one area where students can improve their performance. Accordingly, those areas will be stressed by the course instructor in future semesters.

Assessment List Findings for the Assessment Measure level for Understanding of International Issues.

Goal/Objective	Understanding of International Issues.
Legends	SLO - Student Learning Outcome/Objective (academic units);
Standards/Outcomes	

Assessment Measures	<table border="1" data-bbox="375 338 1533 695"> <thead> <tr> <th data-bbox="375 338 594 411">Assessment Measure</th> <th data-bbox="594 338 1533 411">Criterion</th> </tr> </thead> <tbody> <tr> <td data-bbox="375 411 594 695">Direct - Project</td> <td data-bbox="594 411 1533 695">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. 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.</td> </tr> </tbody> </table>					Assessment Measure	Criterion	Direct - 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. 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.						
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		been met yet? Met			
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Assessment List Findings for the Assessment Measure level for Effectively conduct accounting research

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Legends	SLO - Student Learning Outcome/Objective (academic units);				
Standards/Outcomes					
Assessment Measures	Assessment Measure		Criterion		
	Direct - Project	ACCT 551 - Students will be asked to research the FASB codification. After conducting research, students then response to assessment questions by writing a memo with appropriate analyses and codification citation references. A minimum of 70 percent students must score 70% or higher.			
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Assessment List Findings for the Assessment Measure level for Knowledge of core accounting disciplines: Tax

Goal/Objective	Knowledge of core accounting disciplines: Tax				
Legends	SLO - Student Learning Outcome/Objective (academic units);				

Standards/Outcomes															
Assessment Measures	<table border="1" data-bbox="386 443 1511 770"> <thead> <tr> <th data-bbox="386 443 596 516">Assessment Measure</th> <th data-bbox="596 443 1511 516">Criterion</th> </tr> </thead> <tbody> <tr> <td data-bbox="386 516 596 770">Direct - Project</td> <td data-bbox="596 516 1511 770">Criterion: 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. Target: 90% of students will score 75% or higher on the tax knowledge of the project.</td> </tr> </tbody> </table>					Assessment Measure	Criterion	Direct - Project	Criterion: 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. Target: 90% of students will score 75% or higher on the tax knowledge of the project.						
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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															
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Assessment List Findings for the Assessment Measure level for Knowledge of core accounting disciplines: Audit

Goal/Objective	Knowledge of core accounting disciplines: Audit				
Legends	SLO - Student Learning Outcome/Objective (academic units);				
Standards/Outcomes					
Assessment Measures	Assessment Measure		Criterion		
	Direct - Project	ACCT 546 - Students were required to read auditing practice cases and then discuss the relevant issues of the cases in an online discussion forum. This activity was designed to assess the students' auditing knowledge. A minimum of 70% of students score 3 or higher on the rubric.			
Assessment Findings	Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
	Direct - Project	Has the criterion ACCT 546 - Students were required to read auditing practice cases and then discuss the relevant issues of the cases in an online discussion forum. This activity was designed to assess the students' auditing knowledge. A minimum of 70% of students score 3 or higher on the	For each of the auditing practice cases included in the assessment, the specific course learning objective being tested was identified, as was the level of Bloom's Taxonomy of Learning. A total of 10 students participates in the assessment project. Two reviewers review the reports based on the guidelines provided by the assessment rubric. The overall		- Assessment Process: Continuous monitoring: Based on the results, the instructor is trying new approaches to reinforce the core construct by emphasizing more on research. Thus, in future semesters, instructors are more likely to include projects in the curriculum that requires student to collect information and address problems identified in projects/cases.

		rubric. been met yet? Met	average on the report is 3.15/4 (78.75%). Of the 10 students, 75 percent scored more than 3 on the rubric.		
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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	ACCT 516 - 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. At least 70% of students will score 75% or better on this assessment.			
Assessment Findings	Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
	Direct - Project	Has the criterion ACCT 516 - 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. At least 70% of students will score 75% or better on this assessment.	A total of 10 students participated in the assessment. Of the 10 students, 8 (80%) scored 75% or better. The overall average on the questions included in the assessment was 86%.		- Task Force / Focus Group / Consultation / Meeting: Discussion planned for end-of-semester meeting.

		been met yet? Met			
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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	ACCT 546 - Students were required to complete a tutorial and casebook using IDEA (computer-aided auditing techniques software package). This activity was designed to assess the students' information technology skills. A minimum of 70% of students score 5 or higher on the rubric.			
Assessment Findings	Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
	Direct - Project	Has the criterion ACCT 546 - Students were required to complete a tutorial and casebook using IDEA (computer-aided auditing techniques software package). This activity was designed to assess the students' information technology skills. A minimum of 70% of students score 5 or higher on the rubric. been met yet? Met	A total of 10 students participates in the assessment project. Two reviewers review the reports based on the guidelines provided by the assessment rubric. The overall average on the report is 5.05/4 (84.17%). Of the 10 students, 75 percent scored more than 5 or higher on the rubric.		- Assessment Process: Continuous monitoring: Discussion planned for end-of-semester meeting.

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					
	Assessment Measure	Criterion			
Assessment Findings	Direct - Project	ACCT 551 - FASB Codification Project. Students will demonstrate communication skills in financial accounting by completing an assignment requiring them to utilize Financial Accounting Standards Board (FASB) Accounting Codification (ASC) to research topics, analyze their findings and appropriately 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 assignment will be evaluated by 2 or more faculty members to ensure inter-rater reliability. For the communication component of the project, a minimum of 75% of students assess must score 70% or higher on the related rubric.			
	Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
	Direct - Project	Has the criterion ACCT 551 - FASB Codification Project. Students will demonstrate communication skills in financial accounting by completing an assignment requiring them to utilize Financial Accounting Standards Board (FASB) Accounting Codification (ASC) to research topics, analyze their findings and appropriately 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 assignment will be evaluated by 2 or more faculty members to ensure inter-rater reliability. For the	Not reported in this cycle.		

		communication component of the project, a minimum of 75% of students assess must score 70% or higher on the related rubric. been met yet?			
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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						
Assessment Measures	Assessment Measure		Criterion			
	Direct - Project	Every year students will demonstrate critical analysis ability through the completion of assignment in a special topic class. This assignment requires students to identify and evaluate a case study. In this case study, students identify issues related to internal control and subsequently specify improvements or additional controls for the company. A minimum of 70% of students assessed will score 70% or higher on the assignments. This assessment will be evaluated by two or more accounting faculty members using a rubric developed by the course instructor.				
Assessment Findings	Assessment Measure		Criterion	Summary	Attachments of the Assessments	Improvement Narratives
	Direct - Project	Has the criterion Every year students will demonstrate critical analysis ability through the completion of assignment in a special topic class. This assignment requires students to identify and evaluate a case study. In this case study, students identify issues related to internal control and subsequently specify improvements or additional controls for the company. A minimum of 70% of students assessed will score 70% or higher on the assignments.		Not reported in this cycle.		

		<p>This assessment will be evaluated by two or more accounting faculty members using a rubric developed by the course instructor. 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

Other (explain in text box below)

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

Frequently (>4 times per cycle)

Periodically (2-4 times per cycle)

Once per cycle (selected)

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

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)?

The Master's of Accounting program is a new program and the department continues to work on aligning the program objectives and the course curriculum. In the last cycle, we planned to assess additional program goals and objectives. Based on the current findings, we have made an improvements were able to assess additional objectives/goals (which were not assessed in the last cycle) such as IT and audit (among others). Thus, in a second year of the new program, we have certainly made progress from the last year.

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

We are working on improving assessment instruments. Specifically, 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. As

indicated above, Master's of Accounting is a new program and this is the second assessment cycle, and therefore, we are still trying to assess the curriculum and find a match between certain assessment objectives and how and where (i.e., specific course) they will be assessed.

Attachments

Attachments

Upload any supporting documents related to your assessment plans, results, or improvements. Documents may include rubrics, survey questions, reports, etc. There is no limit to the number of documents you can upload.

Click "Select File" to upload document(s)