

## 2017-2018 Assessment Cycle MCOBA\_Accounting BSBA

### Mission (due 12/4/17)

#### 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 / VP and Program / Department Mission

##### Mission of College or VP-area

*Provide the mission for the College or VP-area in the space provided. If none is available, write "None Available in 2017-2018."*

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.

##### Mission of Program / Department

*Provide the program / department mission in the space provided. The mission statement should concisely define the purpose, functions, and key constituents. If none is available, write "None Available in 2017-2018."*

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.

#### **Attachment (optional)**

*Upload any documents which support the program / department assessment process.*

## **Assessment Plan (due 12/4/17)**

### **Assessment Plan (Goals / Objectives, Assessment Measures and Criteria for Success)**

#### **Assessment List**

Goal/Objective	Knowledge of core accounting disciplines: financial accounting(Imported)		
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);		
Standards/Outcomes			
Assessment Measures	<b>Assessment Measure</b>	<b>Criterion</b>	<b>Attachments</b>
	Direct - Exam-embedded (ACCT 301) (Other)	(ACCT 301) To demonstrate knowledge of financial accounting concepts, accounting majors enrolled Intermediate Accounting I (ACCT 301) will be given an exam embedded assessment consisting of a series of questions intended to touch on the major concepts covered in the course. The questions were chosen by an accounting faculty member who does not teach the course. After collection, data will be analyzed to assess the overall percentage correct for each student, as well as performance levels on each question. This learning objective will be assessed in the Spring semester of each academic year. A minimum of 70% of students must correctly answer 8 of 10 representative questions.	
	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.	

Goal/Objective	Knowledge of core accounting disciplines: cost accounting(Imported)		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures	<b>Assessment Measure</b>	<b>Criterion</b>	<b>Attachments</b>
	Direct - Pre/Post Test	(ACCT 305) To demonstrate knowledge of cost accounting concepts, accounting majors enrolled in Cost Accounting (ACCT 305) will complete a pre- and post-test in the Fall semester of each academic year. The assessment instrument was created with input from the current course instructor, the previous course instructor, and another faculty member with experience teaching in the area. The instrument contains	

		agreed upon specific items that address all of the main concepts of importance within cost accounting. After collection, the data will be analyzed to assess increases in knowledge from pre- to post- testing as well as overall percentage correct for each student. The percent correct for all students for all items on the instrument as well as students scoring above the target on both the pre- and post-test will be reported. A minimum of 70% of students assessed must exhibit an increase in knowledge from pre- to post-testing and a minimum of 70% of students must score 70% or higher on the post-test.	
	Indirect - Curriculum	(Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department curriculum committee to ensure appropriate topic coverage as well as appropriate degree requirements. The content of all accounting and business classes will be compared to the CPA Exam Topic Content and Skill Specifications every three years to ensure currency of coverage (more frequently if the Specifications list mandates a review). At least 50% of cost accounting topics listed on the AICPA Skills and Content Specifications for the Uniform CPA Examination will be covered in one or more upper-level accounting course.	

Goal/Objective	Knowledge of core accounting disciplines: tax accounting.(Imported)		
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);		
Standards/Outcomes			
Assessment Measures	<b>Assessment Measure</b>	<b>Criterion</b>	<b>Attachments</b>
	Direct - Comprehensive final exam (ACCT 420) (Other)	To demonstrate knowledge of tax accounting concepts, accounting majors enrolled Tax Accounting (ACCT 420) will be given an exam embedded assessment consisting of a 50-question comprehensive final exam. All questions are multiple choice, so scoring is tallied by the course instructor. The questions were developed by the authors of the Acct 420 textbook and chosen by the instructor for their relevance to class material covered. After collection, data will be analyzed to assess the overall percentage correct for each student. A minimum of 70% of students being assessed must score a 70% or	

		higher.	
	Indirect - Curriculum	(Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department curriculum committee to ensure appropriate topic coverage as well as appropriate degree requirements. The content of all accounting and business classes will be compared to the CPA Exam Topic Content and Skill Specifications every three years to ensure currency of coverage (more frequently if the Specifications list mandates a review). At least 60% of tax accounting topics listed on the AICPA Skills and Content Specifications for the Uniform CPA Examination will be covered in one or more upper-level accounting course.	
	Direct - Licensure Exam	(CPA Exam) Knowledge of tax accounting topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the REG section of the exam.	

Goal/Objective	Knowledge of core accounting disciplines: audit/systems accounting.(Imported)		
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);		
Standards/Outcomes			
Assessment Measures	<b>Assessment Measure</b>	<b>Criterion</b>	<b>Attachments</b>
	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(Imported)		
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);		
Standards/Outcomes			
Assessment Measures			
	<b>Assessment Measure</b>	<b>Criterion</b>	<b>Attachments</b>

	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. The mean score for accounting majors taking the ETS exam must exceed the UL mean. If results are available for each assessment indicator included on the ETS exam, accounting majors must score above the UL mean on 70% or more of the indicators.	
	Direct - Licensure Exam	(CPA Exam) Knowledge of core business topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the BEC section of the exam.	

Goal/Objective	Awareness of ethics(Imported)		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures	<b>Assessment Measure</b>	<b>Criterion</b>	<b>Attachments</b>
	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.(Imported)		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures			

	<b>Assessment Measure</b>	<b>Criterion</b>	<b>Attachments</b>
	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(Imported)		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures	<b>Assessment Measure</b>	<b>Criterion</b>	<b>Attachments</b>
	Direct - Project	FASB Codification Project (ACCT 302). Accounting majors will demonstrate research and communication skills in financial accounting by completing an assignment in Intermediate Accounting II (ACCT 302) requiring them to utilize the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) to research topics relating to goodwill and goodwill impairment, analyze their findings, and communicate the results of their research in a business memo. Using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric, the assignments will be evaluated by 2 or more faculty members to ensure inter-rater reliability. This learning goal will be assessed in the Fall semester of each academic year. For the research component of the project, a minimum of 75% of students assessed must score 75% or higher.	

Goal/Objective	Technological competency(Imported)		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			



Assessment Measures	<table border="1"> <thead> <tr> <th data-bbox="375 411 591 478">Assessment Measure</th> <th data-bbox="591 411 1338 478">Criterion</th> <th data-bbox="1338 411 1528 478">Attachments</th> </tr> </thead> <tbody> <tr> <td data-bbox="375 478 591 705">Direct - Exam-embedded (Other)</td> <td data-bbox="591 478 1338 705">Embedded Questions (ACCT 333). Accounting majors will demonstrate that they are aware of current technological issues in accounting by answering five questions related to Excel and the use of pivot tables. The questions are embedded in the comprehensive final exam for ACCT 333. A minimum of 70% of students being assessed must score a 70% or higher.</td> <td data-bbox="1338 478 1528 705"></td> </tr> <tr> <td data-bbox="375 705 591 957">Direct - Project</td> <td data-bbox="591 705 1338 957">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.</td> <td data-bbox="1338 705 1528 957"></td> </tr> </tbody> </table>			Assessment Measure	Criterion	Attachments	Direct - Exam-embedded (Other)	Embedded Questions (ACCT 333). Accounting majors will demonstrate that they are aware of current technological issues in accounting by answering five questions related to Excel and the use of pivot tables. The questions are embedded in the comprehensive final exam for ACCT 333. A minimum of 70% of students being assessed must score a 70% 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.	
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Goal/Objective	Communication skills(Imported)								
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Standards/Outcomes									
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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 - Written Assignment	Memo assignment (ACCT 306). Students enrolled in Governmental/Non-Profit Accounting (ACCT 306) will complete a writing assignment which 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 students will score at least 7 points (78%).	
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Goal/Objective	Critical analysis(Imported)								
Legends	SLO - Student Learning Outcome/Objective (academic units);								
Standards/Outcomes									
Assessment Measures	<table border="1"> <thead> <tr> <th data-bbox="360 982 586 1058">Assessment Measure</th> <th data-bbox="586 982 1334 1058">Criterion</th> <th data-bbox="1334 982 1549 1058">Attachments</th> </tr> </thead> <tbody> <tr> <td data-bbox="360 1058 586 1344">Direct - Written Assignment</td> <td data-bbox="586 1058 1334 1344">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 threats companies face along with the internal control procedures used to address those threats. A minimum of 70% of students assessed will score 70% or higher on the assignment.</td> <td data-bbox="1334 1058 1549 1344"></td> </tr> </tbody> </table>			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 threats companies face along with the internal control procedures used to address those threats. A minimum of 70% of students assessed will score 70% or higher on the assignment.	
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### Program / Department Assessment Narrative

The primary purpose of assessment is to use data to inform decisions and improve programs (student learning) and departments (operations); this is an on-going process of defining goals and expectations, collecting results, analyzing data, comparing current and past results and initiatives, and making decisions based on these reflections. In the space below, describe the program's or department's overall plan for improving student learning and/or operations (the "assessment plan"). Consider the following:

- 1) What strategies exist to assess the outcomes?
- 2) What does the program/department expect to achieve with the goals and objectives identified above?
- 3) How might prior or current initiatives (improvements) influence the anticipated outcomes this year?
- 4) What is the plan for using data to improve student learning and/or operations?
- 5) How will data be shared within the Program/Department (and, where appropriate, the College/VP-area)?

### Assessment Process

The Department of Accounting has well-established procedures in place to assess outcomes every semester. Some

measures are entirely objective, and therefore the results are simply reported by the instructor of the course in which it was administered. All other measures have detailed rubrics such that the results may be evaluated by faculty members not teaching that course or material. At the end of every semester, all full-time faculty gather to accomplish this task. Once all outcomes have been evaluated, the results are compiled by the department's assessment coordinator. At a subsequent meeting of all faculty, those results are presented in detail, and the implications discussed. At this time, suggestions and decisions are made as to the next steps for improvement of individual courses, assessment approaches, and the accounting curriculum as a whole. Each year, we evaluate whether prior initiatives have achieved the intended effect.

**Results & Improvements (due 9/15/18)**

**Results and Improvement Narratives**

**Assessment List Findings for the Assessment Measure level for Knowledge of core accounting disciplines: financial accounting(Imported)**

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

		<p>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.</p>
	<p>Direct - Licensure Exam</p>	<p>(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.</p>

<p>Assessment Findings</p>					
	<p><b>Assessment Measure</b></p>	<p><b>Criterion</b></p>	<p><b>Summary</b></p>	<p><b>Attachments of the Assessments</b></p>	<p><b>Improvement Narratives</b></p>
	<p>Direct - Exam-embedded (ACCT 301) (Other)</p>	<p>Has the criterion (ACCT 301) To demonstrate knowledge of financial accounting concepts, accounting majors enrolled Intermediate Accounting I (ACCT 301) will be given an exam embedded assessment consisting of a series of questions intended to touch on the major concepts covered in the course. The questions were chosen by an accounting faculty member who does not teach the course. After collection, data will be analyzed to assess the overall percentage correct for each student, as well as performance levels on each question. This learning objective will be assessed in</p>	<p>In Spring 2018, 65 students completed the financial accounting assessment in ACCT301. Of these, 48 students (73.8%) scored at the 70% level or above. Additionally, eight of the ten questions were answered correctly by at least 70% of students.</p>		<p>- Assessment Process: Continuous monitoring: This is a new instrument administered for the first time this semester. As such, the plan is to repeat the assessment to evaluate the consistency of the results.</p>

		the Spring semester of each academic year. A minimum of 70% of students must correctly answer 8 of 10 representative questions. been met yet? Met			
	Direct - Exam-embedded (ACCT 303) (Other)	Has the criterion (ACCT 303) To demonstrate knowledge of financial accounting concepts, accounting majors enrolled Intermediate Accounting III (ACCT 303) will be given an exam embedded assessment consisting of a series of questions on a variety of financial accounting topics, including investments, revenue recognition, accounting for income taxes, accounting for pensions and other postretirement benefits, accounting for leases, and statement of cash flows. After collection, data will be analyzed to assess the overall percentage correct for each student. This learning objective will be assessed in the Fall semester of each academic year. A minimum of 70% of students must correctly answer 4 of 6 representative questions. been met yet?	A sample of 30 students was selected and their final exams reviewed to determine the number of representative questions correctly answered. Of the 30 students, 26 (87%) were able to answer at least four of the assessment questions correctly, thus the objective was met.		- Assessment Process: Continuous monitoring: Due to changes in the accounting for some topics, it was decided to keep this measure as is and monitor student performance on new material.

		Met		
	Indirect - Curriculum	<p>Has the criterion (Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department curriculum committee to ensure appropriate topic coverage as well as appropriate degree requirements. The content of all accounting and business classes will be compared to the CPA Exam Topic Content and Skill Specifications every three years to ensure currency of coverage (more 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.</p>	<p>Review conducted in Fall 2017 indicated good coverage of financial accounting topics, with only two gaps noted. Rather than reduce coverage elsewhere, the committee recommended no change to the curriculum at this time.</p>	

		been met yet? Met			
	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?			

**Assessment List Findings for the Assessment Measure level for Knowledge of core accounting disciplines: cost accounting(Imported)**

Goal/Objective	Knowledge of core accounting disciplines: cost accounting(Imported)	
Legends	SLO - Student Learning Outcome/Objective (academic units);	
Standards/Outcomes		
Assessment Measures	<b>Assessment Measure</b>	<b>Criterion</b>
	Direct - Pre/Post Test	(ACCT 305) To demonstrate knowledge of cost accounting concepts, accounting majors enrolled in Cost Accounting (ACCT 305) will complete a pre- and post-test in the Fall semester of each academic year. The assessment instrument was created with input from the current course instructor, the previous course instructor, and another faculty member with experience teaching in the area. The instrument contains agreed upon specific items that address all of the main concepts of importance within cost accounting. After collection, the data will be analyzed to assess increases in knowledge from pre- to post- testing as well as overall percentage correct for each student. The percent correct for all students for all items on the instrument as well as students scoring above the target on both the pre- and post-test will be reported. A minimum of 70% of students assessed must exhibit an increase in knowledge from pre- to post-testing and a minimum of 70% of students must score 70% or higher on the post-test.
	Indirect - Curriculum	(Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite

	<p>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.</p>
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<p>Assessment Findings</p>				
	<p><b>Assessment Measure</b></p>	<p><b>Criterion</b></p>	<p><b>Summary</b></p>	<p><b>Attachments of the Assessments</b></p>
<p>Direct - Pre/Post Test</p>	<p>Has the criterion (ACCT 305) To demonstrate knowledge of cost accounting concepts, accounting majors enrolled in Cost Accounting (ACCT 305) will complete a pre- and post-test in the Fall semester of each academic year. The assessment instrument was 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</p>	<p>Twenty-two students took both the pre- and post-test in Fall 2017. The average score on the pre-test was 6.1/15 (40.6%) and 11.0/15 (73.0%) for the post-test. Results were better than last year with 100% of students showing improvement and the average improvement was 91.4%; however, only 12 of the 22 students (54.5%) scored 70% or higher on the post-test.</p>		<p>- Pedagogical Change : As a result of faculty discussion, it was decided that the assessment questions would be included not just on the final exam (post-test), but also on the mid-terms in order to foster retention.</p>



		<p>knowledge from pre- to post- testing as well as overall percentage correct for each student. The percent correct for all students for all items on the instrument as well as students scoring above the target on both the pre- and post-test will be reported. A minimum of 70% of students assessed must exhibit an increase in knowledge from pre- to post-testing and a minimum of 70% of students must score 70% or higher on the post-test. been met yet? Not met</p>			
	<p>Indirect - Curriculum</p>	<p>Has the criterion (Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department curriculum committee to ensure appropriate</p>	<p>Review conducted in Fall 2017 indicated good coverage of cost accounting topics, with no significant gaps noted. Accordingly, the committee recommended no change to the curriculum at this time.</p>		

		<p>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? Met</p>			
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**Assessment List Findings for the Assessment Measure level for Knowledge of core accounting disciplines: tax accounting.(Imported)**

Goal/Objective	Knowledge of core accounting disciplines: tax accounting.(Imported)	
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);	
Standards/Outcomes		
Assessment Measures	<p><b>Assessment Measure</b></p>	<p><b>Criterion</b></p>
	<p>Direct - Comprehensive final exam (ACCT 420) (Other)</p>	<p>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</p>

		students being assessed must score a 70% or higher.
	Indirect - Curriculum	(Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department curriculum committee to ensure appropriate topic coverage as well as appropriate degree requirements. The content of all accounting and business classes will be compared to the CPA Exam Topic Content and Skill Specifications every three years to ensure currency of coverage (more frequently if the Specifications list mandates a review). At least 60% of tax accounting topics listed on the AICPA Skills and Content Specifications for the Uniform CPA Examination will be covered in one or more upper-level accounting course.
	Direct - Licensure Exam	(CPA Exam) Knowledge of tax accounting topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the REG section of the exam.

Assessment Findings					
	<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
	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	A total of 35 students took the comprehensive final exam in ACCT 420. Although the average score on the exam was 70.3%, only 19 students (54.3%) achieved that score.		- Pedagogical Change : Effective Fall 2018, the instructor for this course is changing. Therefore, the measure will remain for at least two more cycles.

		<p>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? Not met</p>			
	<p>Indirect - Curriculum</p>	<p>Has the criterion (Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department curriculum committee to ensure appropriate topic coverage as well as appropriate degree requirements. The content of all accounting and business classes will be compared to the CPA Exam Topic Content and Skill Specifications every three years to ensure currency of coverage (more</p>	<p>Review conducted in Fall 2017 indicated good coverage of tax accounting topics, with only three gaps noted. Rather than reduce coverage elsewhere, the committee recommended no change to the curriculum at this time.</p>		

		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? Met			
	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?			

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

Goal/Objective	Knowledge of core accounting disciplines: audit/systems accounting.(Imported)	
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);	
Standards/Outcomes		
Assessment Measures		
	<b>Assessment Measure</b>	<b>Criterion</b>
	Direct - Exam-	To demonstrate knowledge of auditing/system concepts, accounting

	<p>embedded (ACCT 409) (Other)</p>	<p>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.</p>
	<p>Direct - Exam-embedded(ACCT 333) (Other)</p>	<p>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.</p>
	<p>Indirect - Curriculum</p>	<p>(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.</p>
	<p>Direct - Licensure Exam</p>	<p>(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.</p>

<p>Assessment Findings</p>					
	<p><b>Assessment Measure</b></p>	<p><b>Criterion</b></p>	<p><b>Summary</b></p>	<p><b>Attachments of the Assessments</b></p>	<p><b>Improvement Narratives</b></p>
	<p>Direct - Exam-embedded (ACCT 409) (Other)</p>	<p>Has the criterion To demonstrate knowledge of auditing/system concepts, accounting majors enrolled in Auditing</p>	<p>For each of the fifty questions included in the assessment, the specific course learning objective being tested was</p>		<p>- Assessment Process: Continuous monitoring: This measure will continue for the time being.</p>

		<p>(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. been met yet? Met</p>	<p>identified, as was the level from Bloom's Taxonomy of Learning. Of the 50 questions included in the assessment, 42 (84.0%) were answered correctly by 70% or more of the students who completed the exam-embedded assessment in ACCT 409 in Spring 2018. In addition, 70% or more of the students assessed scored 70% or higher on the questions for 24 of the 28 (85.7%) course specific learning objectives evaluated in this assessment.</p>		
	<p>Direct - Exam-embedded(ACCT 333) (Other)</p>	<p>Has the criterion Student knowledge of accounting systems concepts is measured through performance on a comprehensive final exam consisting of 50 multiple choice questions intended to assess level of knowledge. All questions originated in the publisher-provided</p>	<p>A total of 49 students took the comprehensive final exam in ACCT 333 in Spring 2018. The average score on the exam was 135.2 (67.2%), and the number of students scoring 140 (70%) or above was 25; therefore, the target for this objective was not</p>		<p>- Assessment Process: Results Discussed / Shared: The results were discussed among all faculty and it was decided that using results from select questions would be a better approach. That</p>

		<p>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. been met yet? Not met</p>	<p>met.</p>		<p>will be implemented next year.</p>
	<p>Indirect - Curriculum</p>	<p>Has the criterion (Curriculum) The degree requirements for a BSBA in Accounting degree are designed so that a student graduating from the program has the requisite background to sit for the Uniform CPA Exam in the state of Louisiana. This includes accounting and business courses which offer coverage of CPA Exam Topic Content and Skills Specifications. The accounting curriculum will be reviewed annually by the department curriculum</p>	<p>Review conducted in Fall 2017 indicated good coverage of audit and systems accounting topics. There were no significant gaps in systems coverage and only four gaps noted in audit coverage. Rather than reduce coverage elsewhere, the committee recommended no change to the curriculum at this time.</p>		



		<p>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. been met yet? Met</p>			
	<p>Direct - Licensure Exam</p>	<p>Has the criterion (CPA Exam) Knowledge of audit and systems topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the AUD section of the exam. been met yet?</p>			

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**Assessment List Findings for the Assessment Measure level for Knowledge of core business disciplines(Imported)**

Goal/Objective	Knowledge of core business disciplines(Imported)				
Legends	SLO - Student Learning Outcome/Objective (academic units); PO - Program Objective (academic units);				
Standards/Outcomes					
Assessment Measures	<b>Assessment Measure</b>		<b>Criterion</b>		
	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. The mean score for accounting majors taking the ETS exam must exceed the UL mean. If results are available for each assessment indicator included on the ETS exam, accounting majors must score above the UL mean on 70% or more of the indicators.			
	Direct - Licensure Exam	(CPA Exam) Knowledge of core business topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the BEC section of the exam.			
Assessment Findings	<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
	Direct - Standardized Test	Has the criterion (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. The mean score for accounting majors taking the ETS exam	In the Fall 2017 semester, 173 business students took the ETS exam, of which 39 were accounting students. The overall mean score for all students was 142, and for 144 for accounting majors. Additionally, accounting majors scored above the college mean for seven of the nine (77.8%) assessment indicators. Therefore, the		

		<p>must exceed the UL mean. If results are available for each assessment indicator included on the ETS exam, accounting majors must score above the UL mean on 70% or more of the indicators. been met yet? Met</p>	<p>objective was met for this semester. In the Spring 2018 semester, 190 business students took the exam, of which 37 were accounting students. The overall mean score for all students was 145, and 146 for accounting majors. However, of the nine assessment indicators, accounting majors scored above the college mean on only five (55.6%), thus the objective was partly met this semester.</p>		
	<p>Direct - Licensure Exam</p>	<p>Has the criterion (CPA Exam) Knowledge of core business topics can be evaluated by student performance on the Uniform CPA Exam. Individual CPA exam scores are not available; however, on average, UL graduates will score higher than other State of Louisiana candidates on the BEC section of the exam. been met yet?</p>			

**Assessment List Findings for the Assessment Measure level for Awareness of ethics(Imported)**

Goal/Objective	Awareness of ethics(Imported)	
Legends	SLO - Student Learning Outcome/Objective (academic units);	
Standards/Outcomes		
Assessment Measures		
	<b>Assessment</b>	<b>Criterion</b>

	<table border="1"> <tr> <td data-bbox="358 264 581 306"><b>Measure</b></td> <td data-bbox="581 264 1547 306"></td> </tr> </table>		<b>Measure</b>						
<b>Measure</b>									
	<table border="1"> <tr> <td data-bbox="358 306 581 594">Direct - Project</td> <td data-bbox="581 306 1547 594"> <p>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.</p> </td> </tr> </table>	Direct - Project	<p>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.</p>						
Direct - Project	<p>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.</p>								
<p>Assessment Findings</p>	<table border="1"> <tr> <td data-bbox="358 663 561 732"><b>Assessment Measure</b></td> <td data-bbox="561 663 857 732"><b>Criterion</b></td> <td data-bbox="857 663 1070 732"><b>Summary</b></td> <td data-bbox="1070 663 1278 732"><b>Attachments of the Assessments</b></td> <td data-bbox="1278 663 1547 732"><b>Improvement Narratives</b></td> </tr> </table>				<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>					
	<table border="1"> <tr> <td data-bbox="358 732 561 1967">Direct - Project</td> <td data-bbox="561 732 857 1967"> <p>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 decision, and give reasons justifying that decision. Scoring is online and completely automated with no input from the course instructor. This measure will be assessed in the Spring semester of each academic year. At least 75% of students will score 75% or better on this assessment. been met yet?</p> </td> <td data-bbox="857 732 1070 1967"> <p>Forty-four students participated in the Ethics Game in Spring '18. The average score achieved was 84.6%, with all students surpassing the 75% target score.</p> </td> <td data-bbox="1070 732 1278 1967"></td> <td data-bbox="1278 732 1547 1967"> <p>- Assessment Process: Continuous monitoring: Since the target was just increased prior to this cycle, we will repeat the assessment once more before considering another increase.</p> </td> </tr> </table>	Direct - Project	<p>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 decision, and give reasons justifying that decision. Scoring is online and completely automated with no input from the course instructor. This measure will be assessed in the Spring semester of each academic year. At least 75% of students will score 75% or better on this assessment. been met yet?</p>	<p>Forty-four students participated in the Ethics Game in Spring '18. The average score achieved was 84.6%, with all students surpassing the 75% target score.</p>		<p>- Assessment Process: Continuous monitoring: Since the target was just increased prior to this cycle, we will repeat the assessment once more before considering another increase.</p>			
Direct - Project	<p>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 decision, and give reasons justifying that decision. Scoring is online and completely automated with no input from the course instructor. This measure will be assessed in the Spring semester of each academic year. At least 75% of students will score 75% or better on this assessment. been met yet?</p>	<p>Forty-four students participated in the Ethics Game in Spring '18. The average score achieved was 84.6%, with all students surpassing the 75% target score.</p>		<p>- Assessment Process: Continuous monitoring: Since the target was just increased prior to this cycle, we will repeat the assessment once more before considering another increase.</p>					

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**Assessment List Findings for the Assessment Measure level for Understanding of international issues in accounting.(Imported)**

Goal/Objective	Understanding of international issues in accounting.(Imported)													
Legends	SLO - Student Learning Outcome/Objective (academic units);													
Standards/Outcomes														
Assessment Measures	<table border="1"> <thead> <tr> <th>Assessment Measure</th> <th>Criterion</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Direct - Project</td> <td>Accounting majors will demonstrate that they are aware of current diversity issues in accounting by completing an assignment/project related to international accounting in International, Governmental, and Advanced Accounting (ACCT 426) requiring students to correctly identify and analyze international accounting issues. The assignment presents a scenario requiring students to correctly identify and analyze primary and secondary issues related to foreign currency contracts, recommend possible solutions, and relate the issues back to course materials. Results will be evaluated in the Fall semester of each academic year by two or more faculty members to ensure inter-rater reliability. A minimum of 70% of students assessed must score 70% or higher.</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				Assessment Measure	Criterion				Direct - Project	Accounting majors will demonstrate that they are aware of current diversity issues in accounting by completing an assignment/project related to international accounting in International, Governmental, and Advanced Accounting (ACCT 426) requiring students to correctly identify and analyze international accounting issues. The assignment presents a scenario requiring students to correctly identify and analyze primary and secondary issues related to foreign currency contracts, recommend possible solutions, and relate the issues back to course materials. Results will be evaluated in the Fall semester of each academic year by two or more faculty members to ensure inter-rater reliability. A minimum of 70% of students assessed must score 70% or higher.			
	Assessment Measure	Criterion												
Direct - Project	Accounting majors will demonstrate that they are aware of current diversity issues in accounting by completing an assignment/project related to international accounting in International, Governmental, and Advanced Accounting (ACCT 426) requiring students to correctly identify and analyze international accounting issues. The assignment presents a scenario requiring students to correctly identify and analyze primary and secondary issues related to foreign currency contracts, recommend possible solutions, and relate the issues back to course materials. Results will be evaluated in the Fall semester of each academic year by two or more faculty members to ensure inter-rater reliability. A minimum of 70% of students assessed must score 70% or higher.													
Assessment Findings	<table border="1"> <thead> <tr> <th>Assessment Measure</th> <th>Criterion</th> <th>Summary</th> <th>Attachments of the Assessments</th> <th>Improvement Narratives</th> </tr> </thead> <tbody> <tr> <td>Direct - Project</td> <td>Has the criterion Accounting majors will demonstrate that they are aware of current diversity issues in accounting by completing an assignment/project related to international accounting in International, Governmental, and Advanced Accounting (ACCT 426) requiring students to correctly identify and analyze international accounting issues. The assignment presents a scenario</td> <td>A total of 42 students completed the international project in Fall 2017. All 42 were evaluated for assessment purposes. The average score achieved was 9.9 point out of 12 (82.3%). In addition, the number of students scoring 70% or higher was 36 (85.7%).</td> <td></td> <td>- Assessment Process: Continuous monitoring: The instructor for this course is changing this Fall. Consequently, there are no plans to change the assessment instrument at this time.</td> </tr> </tbody> </table>				Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives	Direct - Project	Has the criterion Accounting majors will demonstrate that they are aware of current diversity issues in accounting by completing an assignment/project related to international accounting in International, Governmental, and Advanced Accounting (ACCT 426) requiring students to correctly identify and analyze international accounting issues. The assignment presents a scenario	A total of 42 students completed the international project in Fall 2017. All 42 were evaluated for assessment purposes. The average score achieved was 9.9 point out of 12 (82.3%). In addition, the number of students scoring 70% or higher was 36 (85.7%).		- Assessment Process: Continuous monitoring: The instructor for this course is changing this Fall. Consequently, there are no plans to change the assessment instrument at this time.
Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives										
Direct - Project	Has the criterion Accounting majors will demonstrate that they are aware of current diversity issues in accounting by completing an assignment/project related to international accounting in International, Governmental, and Advanced Accounting (ACCT 426) requiring students to correctly identify and analyze international accounting issues. The assignment presents a scenario	A total of 42 students completed the international project in Fall 2017. All 42 were evaluated for assessment purposes. The average score achieved was 9.9 point out of 12 (82.3%). In addition, the number of students scoring 70% or higher was 36 (85.7%).		- Assessment Process: Continuous monitoring: The instructor for this course is changing this Fall. Consequently, there are no plans to change the assessment instrument at this time.										

		<p>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</p>			
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**Assessment List Findings for the Assessment Measure level for Effectively conduct accounting research(Imported)**

Goal/Objective	Effectively conduct accounting research(Imported)														
Legends	SLO - Student Learning Outcome/Objective (academic units);														
Standards/Outcomes															
Assessment Measures															
	<table border="1"> <thead> <tr> <th data-bbox="360 1350 581 1423">Assessment Measure</th> <th data-bbox="581 1350 1547 1423">Criterion</th> </tr> </thead> <tbody> <tr> <td data-bbox="360 1423 581 1864">Direct - Project</td> <td data-bbox="581 1423 1547 1864">FASB Codification Project (ACCT 302). Accounting majors will demonstrate research and communication skills in financial accounting by completing an assignment in Intermediate Accounting II (ACCT 302) requiring them to utilize the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) to research topics relating to goodwill and goodwill impairment, analyze their findings, and communicate the results of their research in a business memo. Using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric, the assignments will be evaluated by 2 or more faculty members to ensure inter-rater reliability. This learning goal will be assessed in the Fall semester of each academic year. For the research component of the project, a minimum of 75% of students assessed must score 75% or higher.</td> </tr> </tbody> </table>	Assessment Measure	Criterion	Direct - Project	FASB Codification Project (ACCT 302). Accounting majors will demonstrate research and communication skills in financial accounting by completing an assignment in Intermediate Accounting II (ACCT 302) requiring them to utilize the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) to research topics relating to goodwill and goodwill impairment, analyze their findings, and communicate the results of their research in a business memo. Using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric, the assignments will be evaluated by 2 or more faculty members to ensure inter-rater reliability. This learning goal will be assessed in the Fall semester of each academic year. For the research component of the project, a minimum of 75% of students assessed must score 75% or higher.										
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Measure			of the Assessments	Narratives
Direct - Project	<p>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 utilize the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) to research topics relating to goodwill and goodwill impairment, analyze their findings, and communicate the results of their research in a business memo. Using a rubric developed by 2 or more faculty members from the Department of Accounting to ensure the validity of the rubric, the assignments will be evaluated by 2 or more faculty members to ensure inter-rater reliability. This learning goal will be assessed in the Fall semester of each academic year. For the research component of the project, a minimum of 75% of students assessed must score 75% or higher. been met yet? Met</p>	<p>A total of 32 projects were selected for evaluation by two faculty members. The average score on the research component of the project was 10.9 points out of 12 (90.4%). Of the 32 projects, 30 (93.8%) scored 75% or better on the assignment. Inter-rater reliability was somewhat weak at 33.1%.</p>		<p>- Assessment Process: Continuous monitoring: The faculty is agreed that this assignment is an effective measure of research and communications skills. There are no plans to change it at this time.</p>

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**Assessment List Findings for the Assessment Measure level for Technological competency(Imported)**

Goal/Objective	Technological competency(Imported)				
Legends	SLO - Student Learning Outcome/Objective (academic units);				
Standards/Outcomes					
Assessment Measures	<b>Assessment Measure</b>		<b>Criterion</b>		
	Direct - Exam-embedded (Other)		Embedded Questions (ACCT 333). Accounting majors will demonstrate that they are aware of current technological issues in accounting by answering five questions related to Excel and the use of pivot tables. The questions are embedded in the comprehensive final exam for ACCT 333. A minimum of 70% of students being assessed must score a 70% 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	<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
	Direct - Exam-embedded (Other)	Has the criterion Embedded Questions (ACCT 333). Accounting majors will demonstrate that they are aware of current technological issues in accounting by answering five questions related to Excel and the use of pivot tables. The questions are embedded in the comprehensive final exam for ACCT 333. A minimum of 70% of students being assessed must score a 70% or higher. been met yet?	A total of 49 students completed the ACCT 333 final exam in Spring '18. All exams were reviewed for student performance on the five embedded questions related to Excel and pivot tables. Of the 49, 33 students (67.3%) answered 4 of the 5 questions correctly.		- Assessment Process: Measures changed: This is a new measure. Although the target was not achieved, the results were close, and it is hoped that repeating the measure will show improved outcomes.



		Not met		
	Direct - Project	Has the criterion Tax Return Preparation (ACCT 420). This assignment will evaluate accounting majors' ability to prepare a basic individual tax return utilizing tax software. For each assignment to be evaluated, a rubric will be prepared by two faculty members to ensure its validity. This measure will be assessed in the Spring semester of each academic year. A minimum of 70% of students assessed should have 80% or more of the tax return prepared correctly. been met yet? Met	A sample of 20 projects were reviewed for assessment by a faculty member who does not teach the course. Of these, 17 students (85%) scored 80% or higher on the assignment.	- Assessment Process: Continuous monitoring: This course will be changing instructors next semester, so no changes in assessment are planned at this time.

**Assessment List Findings for the Assessment Measure level for Communication skills(Imported)**

Goal/Objective	Communication skills(Imported)	
Legends	SLO - Student Learning Outcome/Objective (academic units);	
Standards/Outcomes		
Assessment Measures	<b>Assessment Measure</b>	<b>Criterion</b>
	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.

	<p>Direct - Written Assignment</p>	<p>Memo assignment (ACCT 306). Students enrolled in Governmental/Non-Profit Accounting (ACCT 306) will complete a writing assignment which 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 students will score at least 7 points (78%).</p>
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Assessment Findings

Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
<p>Direct - Project</p>	<p>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 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</p>	<p>Thirty-two student projects were evaluated by two faculty members for both communication skills and research skills. For the communication skills component of the project, the average score was 11.4 points out of 12 (94.6%). Additionally, 30 of the 32 students (93.8%) scored 70% or higher on the communication skills aspect. Inter-rater reliability was somewhat weak at 30%.</p>		<p>- Assessment Process: Continuous monitoring: The faculty is agreed that this project is an effective measure for research and communication skills.</p>

		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 - Written Assignment	Has the criterion Memo assignment (ACCT 306). Students enrolled in Governmental/Non-Profit Accounting (ACCT 306) will complete a writing assignment which 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 students will score at least 7 points (78%). been met yet? Not met	A total of 20 student memos were randomly selected for evaluation by two faculty members. The average score on the assignment was 7.4 points (82.2%) out of a possible 9. Using the average of the two raters, only 12 of 20 memos scored 7 points. However, inter-rater reliability was somewhat weak at 35.5%. Furthermore, one rater scored 17 of the 20 at 7 points or above, while the other rater scored only 13 memos at that level.		- Assessment Process: Continuous monitoring: The rubric will be revisited by the faculty as a whole at our next meeting.

**Assessment List Findings for the Assessment Measure level for Critical analysis(Imported)**

Goal/Objective	Critical analysis(Imported)
Legends	SLO - Student Learning Outcome/Objective (academic units);
Standards/Outcomes	
Assessment Measures	

	<b>Assessment Measure</b>	<b>Criterion</b>			
	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 threats companies face along with the internal control procedures used to address those threats. A minimum of 70% of students assessed will score 70% or higher on the assignment.			
Assessment Findings	<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
	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 threats companies face along with the internal control procedures used to address those threats. A minimum of 70% of students assessed will score 70% or higher on the assignment. been met yet? Not met	A total of 50 students completed the assignment in Spring 2018. The average score was 12.6 out of a possible 20 (63.2%), and 21 of the 50 students scored 70% or higher.		- Assessment Process: Continuous monitoring: This is a new measure evaluated for the first time this semester. It will be repeated at least once more before changes are considered.

## Reflection (Due 9/15/18)

### Reflection

The primary purpose of assessment is to use data to inform decisions and improve programs and operations; this is an on-going process of defining goals and expectations, collecting results, analyzing data, comparing current and past results and initiatives, and making decisions based on these reflections. Recalling this purpose, respond to the questions below.

#### 1) How were assessment results shared in the program / department?

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

Distributed via email

Presented formally at staff / department / committee meetings (selected)

Discussed informally (selected)

Other (explain in text box below)

#### 2) How frequently were assessment results shared?

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) Consider the impact of prior applied changes. Specifically, compare current results to previous results to evaluate the impact of a previously reported change. Demonstrate how the use of results improved student learning and/or operations.

One recent change was a new assessment approach in ACCT 301. We had experienced continued negative results related to the knowledge of financial accounting assessment administered in that course, despite having positive results for that learning objective in other courses. Accordingly, a faculty member not teaching the course selected ten questions intended to assess students' knowledge. Results from the first administration of the new assessment were much improved. Of course, additional cycles are required to confirm; however, we feel confident that these results will continue.

#### 5) Over the past three assessment cycles, what has been the overall impact of "closing the loop"? Provide examples of improvements in student learning, program quality, or department operations that are directly linked to assessment data and follow-up analysis.

As a department, we frequently solicit feedback about our majors from area employers as well as from CPA exam results. One consistent issue that we've heard recently is that students need more exposure to data analysis and better analytical skills. Consequently, we have discussed in depth how and where to add coverage. One such change has been to expand the coverage already existent in ACCT 333 to include specific topic areas requested by local firms such as more advanced Excel skills and accounting software knowledge. Resulting feedback from employers and even students is quite positive.

#### Attachments (optional)

*Upload any documents which support the program / department assessment process.*

