

2017-2018 Assessment Cycle MCOBA_Accounting MS

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.

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 a quality undergraduate and graduate accounting education while advancing knowledge and preparing students for the CPA and other professional exams. Our challenging programs focus on helping students develop an ethical compass and awareness as well as the skills necessary to succeed in an environment that embraces joie de vivre.

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		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures			
	Assessment Measure	Criterion	Attachments
	Direct - Project	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	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 2 or higher on the rubric.	

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	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	Critical Analysis		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures			
	Assessment Measure	Criterion	Attachments
	Direct - Project	ACCT 580 - Students were assigned a real world corporation and asked to prepare an assessment of that firm's audit committee from the perspective of an independent auditor. Students were responsible for determining which sources to utilize, which factors to consider, and the relative weighting of those factors in their final assessment. Target: It was	

	expected that at least 75% of ACCT 580 students would exceed 75% of the 12 total points available (9 points).	
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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.	

Goal/Objective	Conducting accounting research		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures	Assessment Measure	Criterion	Attachments
	Direct - Project	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	Awareness of EthicsAwareness of E		
Legends	SLO - Student Learning Outcome/Objective (academic units);		
Standards/Outcomes			
Assessment Measures	Assessment Measure	Criterion	Attachments
	Direct - Project	CCT 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.	

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 assessment plan includes faculty self-evaluations. The instructors are required to report what they have done, including changes in the course curriculum, over the prior year to improve learning in the course. In this exercise, instructors identify an area where improvement can be achieved. The department believes in the principle of continuous improvement. In meetings, accounting group discuss what was done to improve and what possible actions can be taken for further improvement.

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

Goal/Objective	Knowledge of core accounting disciplines: Financial			
Legends	SLO - Student Learning Outcome/Objective (academic units);			
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Assessment Measures	Assessment Measure		Criterion	
	Direct - Project	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.		
Assessment Findings	Assessment Measure	Criterion	Summary	Attachments of the Assessments
	Direct - Project	Has the 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	Seven students completed the project in ACCT 531. The average score 85.7 percent and more than 70 percent of students achieve higher than 70 percent or	- Assessment Process: Continuous monitoring: Given the results of the last assessment, the instructor emphasize one area during the course. The results from the current assessment shows improvement. Additionally, the instrument has been modified to include

		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	higher.		another concept that evaluate students learning of market valuation of assets. The results from the test are largely positive showing a clear understating of the concept by students.
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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);														
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		<p>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. been met yet?</p>			
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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);														
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		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 2 or higher on the rubric. been met yet? Met	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 average on the report is 2/2 (100%). Of the 5 students assessed, 100 percent scored 2 on the rubric.		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.
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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	Assessment Measure		Criterion		
	Direct - Project	ACCT 525 - Students will demonstrate knowledge of federal income tax accounting and analytical & communications skills through the completion of research projects in ACCT 525. The projects will be evaluated for formatting, content, and research citations using a faculty-prepared rubric. Evaluation will be by two faculty members not involved with the course, whose ratings will then be compared for reliability. Target: 90% of students will score 75% or higher on the tax knowledge of the project.			
Assessment Findings	Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
	Direct - Project	Has the criterion ACCT 525 - Students will demonstrate knowledge of federal income	Not reported in this cycle.		

		<p>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. been met yet?</p>			
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Assessment List Findings for the Assessment Measure level for Critical Analysis

Goal/Objective	Critical Analysis														
Legends	SLO - Student Learning Outcome/Objective (academic units);														
Standards/Outcomes															
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		<p>assessment of that firm's audit committee from the perspective of an independent auditor. Students were responsible for determining which sources to utilize, which factors to consider, and the relative weighting of those factors in their final assessment. Target: It was expected that at least 75% of ACCT 580 students would exceed 75% of the 12 total points available (9 points). been met yet? Not met</p>	<p>collection of information (1-4 points), evaluation and synthesis of information (1-4 points), and use of that information in supporting the evaluation of audit committee effectiveness (1-4 points). Each project was evaluated by two independent faculty members and the results were averaged. Of the 11 projects assessed, 8 (72.7%) had average assessment scores in excess of the 9 point target. Correlation between the two assessors was .73, indicating a high level of interrater reliability. Results thus fell slightly below expectations.</p>		<p>the graduate level. This lack of prior context, along with the small sample size, makes interpretation of the results difficult. It is recommended that another round of assessments be conducted before determining which steps, if any, should be taken.</p>
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Assessment List Findings for the Assessment Measure level for Technological Competency

Goal/Objective	Technological Competency	
Legends	SLO - Student Learning Outcome/Objective (academic units);	
Standards/Outcomes		
Assessment Measures	Assessment Measure	Criterion
	Direct - Project	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 5 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 5.30/6 (88.33%). Seventy 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
	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		

Findings	Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
	Direct - Project	<p>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 communication component of the project, a minimum of 75% of students assess must score 70% or higher on the related rubric. been met yet? Not met</p>	<p>A total of 5 students randomly selected to participate 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 11.6/15 (77.33%). Of the 5 students, 60 percent scored more than 70% or higher on the rubric.</p>		<p>- Assessment Process: Continuous monitoring: This is the first time that this attribute has been assessed at the graduate level. This lack of prior context, along with the small sample size, makes interpretation of the results difficult. It is recommended that another round of assessments be conducted before determining which steps, if any, should be taken.</p>

Goal/Objective	Conducting accounting research				
Legends	SLO - Student Learning Outcome/Objective (academic units);				
Standards/Outcomes					
Assessment Measures	Assessment Measure		Criterion		
	Direct - Project	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.			
Assessment Findings	Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives
	Direct - Project	Has the criterion 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. been met yet? Not met	A total of 5 students randomly selected to participate 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 9.1/12 (75.83%). Of the 5 students, 60 percent scored more than 70% or higher on the rubric.		- Assessment Process: Continuous monitoring: This is the first time that this attribute has been assessed at the graduate level. This lack of prior context, along with the small sample size, makes interpretation of the results difficult. It is recommended that another round of assessments be conducted before determining which steps, if any, should be taken.

Assessment List Findings for the Assessment Measure level for Awareness of EthicsAwareness of E

Goal/Objective	Awareness of EthicsAwareness of E
Legends	SLO - Student Learning Outcome/Objective (academic units);
Standards/Outcomes	

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<p>Assessment Findings</p>	<table border="1"> <thead> <tr> <th data-bbox="358 758 560 856">Assessment Measure</th> <th data-bbox="560 758 808 856">Criterion</th> <th data-bbox="808 758 1011 856">Summary</th> <th data-bbox="1011 758 1214 856">Attachments of the Assessments</th> <th data-bbox="1214 758 1547 856">Improvement Narratives</th> </tr> </thead> <tbody> <tr> <td data-bbox="358 856 560 1696">Direct - Project</td> <td data-bbox="560 856 808 1696">Has the criterion CCT 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. been met yet? Not met</td> <td data-bbox="808 856 1011 1696">A total of 6 students participated in the assessment. Of the 6 students, 3 (50%) scored 75% or better. The overall average on the questions included in the assessment was 63.33%.</td> <td data-bbox="1011 856 1214 1696"></td> <td data-bbox="1214 856 1547 1696">- Assessment Process: Measures changed: This is the first time this measure/instrument was used in the class. Part of the reason for not lower result is that one student scored only one correct answer out of six which substantially reduced the average (given a small sample of students who were assessed). The instructor is in a process of changing the instrument.</td> </tr> </tbody> </table>					Assessment Measure	Criterion	Summary	Attachments of the Assessments	Improvement Narratives	Direct - Project	Has the criterion CCT 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. been met yet? Not met	A total of 6 students participated in the assessment. Of the 6 students, 3 (50%) scored 75% or better. The overall average on the questions included in the assessment was 63.33%.		- Assessment Process: Measures changed: This is the first time this measure/instrument was used in the class. Part of the reason for not lower result is that one student scored only one correct answer out of six which substantially reduced the average (given a small sample of students who were assessed). The instructor is in a process of changing the instrument.
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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

Other (explain in text box below)

2) How frequently were assessment results shared?

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) 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.

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. Additionally, the program is still evolving and the department will be offering few newer courses, which can be used to further assess some of the course objectives. Thus, in a third year of the new program, we have certainly made progress from the last year.

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.

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 (optional)

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

