

Annual Assessment Report to the University 2007-2008

Academic Year: 2007-2008

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Department: Accounting

College: Business and Economics

Program of this report: B.S. in Accountancy

Note: If you have multiple programs for which it is difficult to compile one report, submit a separate report for each.

Answer each question for which you have information; otherwise leave blank. Be concise! The form fields are limited to 3000 characters (roughly half a single-spaced page). Please use 10 point type.

1. Give a brief overview of the significant assessment-related activities for the program this year. Particularly focus on relevant information that is not captured in any of the questions below (e.g., unanticipated turns, refining assessment tools, why changes to SLOs were needed, etc.).
All of the program learning goals were assessed with course embedded measures in the upper-division business core and in four required accounting courses (i.e., ACCT 351COM, 352, 441, and 450). The accounting faculty met on May 7, 2008 to discuss the assessment findings from the four accounting courses.

The overall findings (from the accounting courses) suggest that students are still struggling with the same critical thinking skills as last year (i.e., seeing the big picture, identifying relevant facts, processing unstructured cases, and developing counter arguments).

2. If you have made any changes to your SLOs this year, please paste in the entire list here. This information will be used to update the SLO webpage on the Assessment website. If you have made no changes, skip this question.

3. Fill in the chart. Please list the SLO or SLOs that you evaluated this year, the tool or tools that you used to evaluate each SLO (e.g, embedded questions, rubric), and a brief summary of the results, focusing on how they met your expectations of student learning for this SLO.

SLO	Tool or tools	Results
<p>Recognize and analyze ethical problems in practical business and accounting situations and to select and defend a course of action</p>	<p>ACCT 441: (fall only) Students' understanding of ethics was assessed within a tax memorandum.</p> <p>BUS 302: (fall only) Students' understanding of ethics was assessed with an ethics case analysis wherein students must apply ethical theories and recommend a course of action.</p> <p>FIN 303: Multiple-choice exam questions covered students' knowledge of financial ethics and regulatory requirements.</p>	<p>ACCT 441: All of the students (i.e., 100%) demonstrated "above average" performance on this learning goal.</p> <p>BUS 302: Some 78% of students demonstrated a good or very good understanding of ethics in their case analysis.</p> <p>FIN 303: In fall (spring), 92% (91%) of students correctly answered questions covering ethics and regulatory requirements.</p>
<p>Effectively communicate complex business and accounting concepts both orally and in writing</p>	<p>ACCT 351 COM: (fall only) Course embedded assessment of students' writing skills consisted of a pre and post writing assignment and a pre and post diagnostic exam.</p> <p>ACCT 352: (fall only) Students' writing skills were assessed with essay exam questions.</p> <p>ACCT 441: (fall only) Students' writing skills were assessed within a tax memorandum.</p> <p>BUS 302: (fall only) Students' writing skills were assessed with case analysis and students' oral presentation skills were assessed with a formal oral presentation of their written case analysis. Students received all grading rubrics (e.g., for written work and presentations) at the start of the semester so they understood what was expected.</p>	<p>ACCT 351 COM: Pre and post writing assessment means were slightly higher than for fall 2006. And zero students scored below 2.0 on the post writing assessment. Students are performing according to expectations.</p> <p>ACCT 352: Some 87% of the students were able to effectively communicate accounting concepts.</p> <p>ACCT 441: Roughly 5% of the students' work was deemed "not acceptable." Alternatively, 50% was "acceptable" and 45% was "above average."</p> <p>BUS 302: Roughly 84% of students' written work was deemed good or very good. And 95% of students' oral presentations were good or very good.</p>

<p>Effectively communicate complex business and accounting concepts both orally and in writing (cont.)</p>	<p>MKT 304: (spring only) Students' writing skills were assessed with a situation audit.</p> <p>SOM 306: Case analysis or essay exam questions were used to assess students' ability to clearly communicate and interpret results from operations management problems.</p> <p>CLA: (spring only) Captone students (from eight sections) took the Collegiate Learning Assessment. Students' writing skills were assessed with two analytical writing tasks. One asks students to use relevant reasons and examples to make an argument that responds to a specific prompt, while the other asks them to critique the argument presented in a brief textual excerpt.</p>	<p>MKT 304: Some 66% of the students' writing was deemed acceptable, good, or outstanding; and 35% was deemed unacceptable or marginally unacceptable.</p> <p>SOM 306: In fall (spring), some 88% (81%) of students demonstrated good or very good writing skills; while 12% (19%) demonstrated writing skills that were considered not good enough.</p> <p>CLA: Results are pending. Bettina Huber (Head of IR) has promised results in fall 2008.</p>
<p>Apply critical thinking skills when analyzing and solving problems</p>	<p>ACCT 441: (fall only) Students' critical thinking skills were assessed by their ability to apply tax law within a memorandum.</p> <p>BUS 302: (fall only) Students' ability to think critically was assessed with written case analysis. Students must clearly state the problem; clarify key ideas; use a strategic perspective; separate advocacy statements from fact; and make a clear decision.</p> <p>MKT 304: (spring only) Students' critical thinking skills were assessed within a situation audit.</p> <p>CLA: (spring only) Captone students (from eight sections) took the Collegiate Learning Assessment. Students' critical thinking skills were assessed with a performance task.</p>	<p>ACCT 441: Some 25% of the students' work was deemed "not acceptable;" while 40% was "acceptable;" and 35% was "above average."</p> <p>BUS 302: Most students (93%) demonstrated good or very good critical thinking skills when writing up their case analysis.</p> <p>MKT 304: Some 52% of the students' work was deemed good or outstanding; 14% was acceptable; and 35% was unacceptable or marginally unacceptable.</p> <p>CLA: Results are pending. Bettina Huber (Head of IR) has promised results in fall 2008.</p>

<p>Apply conceptual understanding to both structured and unstructured problems in accounting</p>	<p>ACCT 352 (fall only) Students' conceptual understanding was assessed with essay exam questions. Student performance was judged with 3 factors (identify issues; understand concepts; and apply concepts).</p> <p>ACCT 441: (fall only) Students' conceptual understanding was assessed by their ability to identify facts and formulate issues within a tax memorandum.</p> <p>ACCT 450: (fall only) Students' conceptual understanding was assessed with 12 multiple-choice questions on the final exam. Each question was designed to measure students' understanding of specific concepts and their ability to apply those concepts.</p>	<p>ACCT 352: An average of the 3 factors suggests that 79% of the students' work is acceptable and 21% is not acceptable.</p> <p>ACCT 441: Some 10% of students' work was deemed "not acceptable;" while 15% was "acceptable" and 75% was "above average."</p> <p>ACCT 450: On average, students answered 7.6 of the 12 questions correctly. Additionally, 68% of the students answered 7 or more questions correctly which was considered acceptable performance. Alternatively, 32% of the students answered 6 or fewer questions correctly which was considered to be unacceptable performance.</p>
<p>Research accounting literature for both structured and unstructured problems</p>	<p>Students' ability to research the tax code and its regulations was assessed in ACCT 441 with a memo.</p>	<p>Some 15% of the students' work was deemed "not acceptable;" while 10% was "acceptable" and 75% was "above average."</p>
<p>Understand the cross-functional and interdisciplinary nature of business problems</p>	<p>Students' ability to apply cross-functional and discipline-based knowledge was assessed in BUS 302 with case analysis wherein students must correctly apply major concepts from six lower-division business core classes.</p>	<p>Most students (93%) demonstrated good or very good ability to apply major concepts from the lower-division core in their case analysis.</p>
<p>Understand and apply basic business concepts</p>	<p>ETS-MFT: The Major Field Test in Business was given to 131 randomly selected students enrolled in the capstone course. 120 multiple-choice questions test students' knowledge of accounting, economics, management, quantitative business analysis, finance, marketing, legal environment, information systems, and international issues.</p>	<p>ETS-MFT: The overall mean score was 151 (on a scale of 120 to 200). A breakdown of mean scores by subject area shows that students scored highest on the information systems, finance, and management questions (53% to 56% correct) and lowest on quantitative business analysis and legal environment questions (43% to 47% correct).</p>

<p>Understand and apply basic business concepts (cont.)</p>	<p>BUS 302L: Students take a multiple-choice exam in each of the six lower-division core business subjects: financial and managerial accounting; business law; micro and macroeconomics; and statistics. Students must score a minimum of 50% on each exam to pass BUS 302L and they have three opportunities to take each exam.</p> <p>FIN 303: Multiple-choice exam questions were used to assess students' knowledge of investment decisions, finance decisions, and the use of financial data.</p> <p>MKT 304: (spring only) students' knowledge of marketing principles was assessed within a situation audit.</p> <p>SOM 306: Students' knowledge of basic operations management concepts was assessed with exam questions; and their ability to analyze operations management problems was assessed within a short business case.</p>	<p>BUS 302L: Consistently high failure rates (i.e., 17%) are seen in the statistics exam. Alternatively, fairly low failure rates are seen in the business law exam (less than 5%).</p> <p>FIN 303: In fall (spring), 81% (85%) of students correctly answered questions covering investment decisions; 70% (76%) answered questions covering financing decisions; and 70% (67%) answered questions covering the use of financial data.</p> <p>MKT 304: Some 48% of the students' work was good or outstanding; 24% was acceptable; and 28% was unacceptable or marginally unacceptable.</p> <p>SOM 306: Students appear to do fairly well with basic concepts as 82% (75%) of their answers were deemed good enough or very good in fall (spring). Their success in solving operations problems was similar with 83% (84%) falling into the categories good enough or very good in fall (spring).</p>

4. **Completing the assessment loop.** *If this year's activities included assessment of programmatic changes that were made based upon previous assessment of this SLO, answer this question. Otherwise, skip to the next question.* Fill in the chart to show how the programmatic changes based on assessment data have impacted student learning.

SLO	Semester/year change was implemented	Brief description of change	Impact of change based on new assessment results from this year

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5. Based on faculty discussion of the assessment results of **this year's activities**, what changes are being considered to improve student learning in the program?
(a) ACCT 351COM: During the past year, instructors have made two changes. First, students are required to turn in a copy of their draft prior to performing a peer review. If they have not prepared a draft or have an incomplete draft, they will lose points. Second, students were required to identify the accounting issues in the three cases. Thus, the cases were more challenging. Specific "guiding" questions were eliminated. Since this is the most difficult piece of critical thinking, instructors felt the students needed more practice. (b) ACCT 352: Future improvements will include assigning more homework and conducting additional group discussions in class. (c) ACCT 441: Students will spend more time working on basic journal entries. This will help lead them to the correct accounting issue. (d) ACCT 450: Students will be given more practice in the areas of consolidation. Additionally, more questions covering consolidation will be included on the final exam.

6. Describe resource needs to improve and support student learning that you have identified based on your assessment evidence.

7. If anyone in your program has submitted a manuscript this year that includes assessment data from the program or information about program assessment activities, please check the box and someone will contact you for further information. You can also add information about publications in the form field if you wish.