

2015-16 Student Learning Assessment Report, Academic

Program: Accounting	Degree: Major	Department Head: Katherine Silvester	Submitted By: Mildred Savidge	Date Submitted: 08/02/2016	
Mission:					
1. Major/Program Student Learning Outcomes Students will be able to...	2. Phase	3. Assessment Procedures (Planning/ determining)	4. Assessment Results (Collecting/ analyzing)	5. Use of Results (Discussing/ using results)	6. Determining if changes impacted student learning
<p>1. Ethical and Professional Responsibility: Demonstrate the ability to analyze situations, assess various alternatives, and reach a viable solution while applying the ethical standards promulgated by various accounting organizations.</p> <p>Criteria: (How do you know students are achieving learning outcome?) Criteria: 68%-87% to meet, >88% to exceed: 75% of students will meet or exceed the standard.</p>	Impact	<p>Method: (ex. tests, presentations, research paper) Ethics Case Project and Written Analysis</p> <p>Using a Sample of Students? No</p> <p>If yes, describe your sample. All students in ACCT 350 Spring) and 426 (Fall)</p> <p>When does assessment occur? Every semester</p> <p>How often does assessment occur? Every semester</p>	<p>98 % of students meet/exceed standard.</p> <p>Learning Outcome Met? (Based on Criteria) Yes</p>	As planned last AY, the Ethics Objective measurement was moved from ACCT 350 to ACCT 462 for the Fall 2015. This new context allowed for a more indepth treatment and appropriate assessment of the Departmental Ethics Program Goal.	As discussed in the "Use of the Results" section, a change in Assessment Methodology and a movement from ACCT 350 to ACCT 462 was implemented in order to more accurately and fully assess Student Learning against this Departmental Program goal. Good results occurred. Students were required to analyze an in-depth case using the AICPA Code of Conduct and draw conclusions.
<p>2. Accounting and Information Literacy: Research accounting issues by performing research using appropriate authoritative sources.</p> <p>Criteria: (How do you know students are achieving learning outcome?) 68%-87% to meet, >88% to exceed: 75% of students will meet or exceed the standard.</p>	Impact	<p>Method: (ex. tests, presentations, research paper) GAAP Research Project/Case Analysis; Deloitte Trueblood Series, Student Research Paper</p> <p>Using a Sample of Students? No</p> <p>If yes, describe your sample. All students in ACCT305</p> <p>When does assessment occur? Every semester</p> <p>How often does assessment occur? Every semester</p>	<p>88 % of students meet/exceed standard.</p> <p>Learning Outcome Met? (Based on Criteria) Yes</p>	Student performance continues to be strong on this Departmental Learning Goal.	<p>Rotation of cases will continue in order to address current topics and keep this assignment relevant for the students.</p> <p>Results indicate that current approach and use of Deloitte Trueblood series cases is appropriate for students for this learning objective.</p>

<p>3. Financial Accounting Information: Communicate accounting information</p> <p>Criteria: (How do you know students are achieving learning outcome?) 68%-87% to meet, >88% to exceed: 75% of students will meet or exceed the standard.</p>	Impact	<p>Method: (ex. tests, presentations, research paper) Final Exam Questions & Essay</p> <p>Using a Sample of Students? No</p> <p>If yes, describe your sample. All students in ACCT305</p> <p>When does assessment occur? Every semester</p> <p>How often does assessment occur? Every semester</p>	<p>89 % of students meet/exceed standard.</p> <p>Learning Outcome Met? (Based on Criteria) Yes</p>	<p>Student performance continues to be strong on this Departmental Learning Goal.</p> <p>Disclosures are still the weakest performance area within this objective.</p>	More emphasis is needed during course on disclosures.
<p>4. Reporting of Accounting Information: Use an appropriate and effective system to capture, classify, and summarize economic activity for reporting to diverse stakeholders.</p> <p>Criteria: (How do you know students are achieving learning outcome?) 68%-87% to meet, >88% to exceed: 78% of students will meet or exceed the standard.</p>	Impact	<p>Method: (ex. tests, presentations, research paper) SeaSide Marina AIS Project</p> <p>Using a Sample of Students? No</p> <p>If yes, describe your sample. All students in ACCT370</p> <p>When does assessment occur? Every semester</p> <p>How often does assessment occur? Every semester</p>	<p>94 % of students meet/exceed standard.</p> <p>Learning Outcome Met? (Based on Criteria) Yes</p>	<p>Student comments indicate that they need some review of financial accounting, especially adjusting and closing entries.</p>	A review of financial statements and financial accounting will be included in future classes.
<p>5. Tax Accounting Knowledge: Demonstrate knowledge of the concepts, principles, and rules of taxation and effectively communicate tax research findings.</p> <p>Criteria: (How do you know students are achieving learning outcome?) 68%-87% to meet, >88% to exceed: 78% of students will meet or exceed the standard.</p>	Impact	<p>Method: (ex. tests, presentations, research paper) Tax Return Project & Tax Memo</p> <p>Using a Sample of Students? No</p> <p>If yes, describe your sample. All students in ACCT340</p> <p>When does assessment occur? every semester, end of term</p>	<p>88 % of students meet/exceed standard</p> <p>Learning Outcome Met? (Based on Criteria) Yes</p>	<p>Student performance continues to be strong on this Departmental Learning Goal.</p>	As previously planned, the learning objective measurement has been changed effective with CY 2016. Therefore, measured performance may change in 2016.

		How often does assessment occur? every semester			
<p>6. Cost/Managerial Accounting Knowledge: Analyze historical data and calculate appropriate product costs in order to estimate costs for future management decisions. Prepare budgets and interpret operating results through variance analysis.</p> <p>Criteria: (How do you know students are achieving learning outcome?) 75% of students meet/exceed standard. Criteria: 68%-87% to meet, >88% to exceed</p>	Impact	<p>Method: (ex. tests, presentations, research paper) Final Exam Questions (ACCT 350)</p> <p>Using a Sample of Students? No</p> <p>If yes, describe your sample. All students in ACCT 350</p> <p>When does assessment occur? Every semester</p> <p>How often does assessment occur? Every semester</p>	<p>68 % of students meet/exceed standard.</p> <p>Learning Outcome Met? (Based on Criteria) No</p>	<p>Students continue to struggle with building on skills learned in their previous accounting and quantitative classes.</p> <p>A review indicates that the standard is appropriate and should be maintained, even though students struggle with the material.</p> <p>Significant performance differences exist across different sections of the course.</p>	<p>As previously planned, a review of the course learning objectives occurred. The Ethics Course Objective was moved to ACCT 462 effective with the Fall 2015. The Final Exam instrument was reviewed, and only minor changes will be implemented for Fall 2016.</p> <p>A review of how the learning objective is most appropriately measured will be reviewed during the next CY. Students routinely perform relatively poorly on the Final Exam, due to semester-end stress and workload.</p>
<p>7. Assessment of Oral Communication Within the BS, Accounting Program</p> <p>Criteria: (How do you know students are achieving learning outcome?) 75% of students meet/exceed standard. Criteria: 68%-87% to meet, >88% to exceed</p>	Impact	<p>Method: (ex. tests, presentations, research paper) Case Analysis Presentation, graded with Oral Presentation Rubric</p> <p>Using a Sample of Students? No</p> <p>If yes, describe your sample. All students in ACCT462</p> <p>When does assessment occur? Every semester</p> <p>How often does assessment occur? Every semester</p>	<p>100 % of students meet or exceed standard</p> <p>Learning Outcome Met? (Based on Criteria) Yes</p>	<p>As previously planned, students were given rubrics and coaching in advance. These students are seniors and a good result is expected.</p>	<p>Good results occurred. Weakest area was in the introduction and conclusion. Additional coaching is needed in future semesters.</p>