



Program Assessment Report (PAR)

Accountancy (ACC) Baccalaureate Degree

REPORT PREPARED by: Kahrig, Tammy

ACADEMIC YEAR COVERED BY THIS REPORT: 2021-2022

I. PROGRAM LEARNING OUTCOMES

Learning Goal 1 Graduates will demonstrate an understanding of basic accounting technical skills and accounting knowledge necessary for accounting employment.

1.1 Students will have a basic knowledge of accounting elements, journal entries, cost characteristics, and financial statement knowledge. 1.2 Students will have an understanding of the accounting equation and basic accrual accounting adjustments. Learning Goal 2 Graduates will demonstrate an ability to think critically. 2.1 Students will demonstrate an ability to determine what information is relevant in making management decisions. 2.2 Students will be able to recognize the determinants of taxable income and calculate the tax obligations for the purpose of tax compliance and tax planning. Learning Goal 3 Students will demonstrate an ability to communicate effectively. 3.1 Students will demonstrate an ability to communicate their qualifications effectively in the form of a resume. 3.2 Students will demonstrate an ability to communicate effectively in an auditing writing assignment. 3.3 Students will demonstrate an ability to communicate effectively in an interview environment. Learning Goal 4 Graduates will be able to effectively use technology expected by prospective employers. 4.1 Students will be able to effectively use excel for data creation and data reporting. 4.2 Students will be able to effectively use excel in a financial accounting assignment.

II. PROCEDURES USED FOR ASSESSMENT

A. Direct Assessment

For Learning Goal 1.1 data was collected from the Qualifying Exam for ACC 3010 which was given prior to the start of the Fall 2021 semester and prior to the start of the Spring 2022 semester. For Learning Goal 1.2 data was collected in ACC 3010 in Fall 2021 and Spring 2022 from the first exam in the course. For Learning Goal 2.1 data was collected during the 2020-21 academic year from embedded exam questions in ACC 3230. Data was not collected in 2021-22, but is

being collected in the 2022-23 academic year. For Learning Goal 2.2 data was collected in embedded exam questions in ACC 3430 in Spring 2022. For Learning Goal 3.1 data was collected in Fall 2021 and Spring 2022 from resumes collected in ACC 2070. For Learning Goal 3.2 data was collected in Fall 2021 and Spring 2022 from an Interview communication scorecard completed by accounting professionals who conducted mock interviews of accounting students in ACC 2070. For Learning Goals 4.1 and 4.2 data was collected from excel assignments in both Fall 2021 and Spring 2022 in ACC 3260 and ACC 3010.

B. Scoring of Student Work

For each learning goal there was a target percentage of students success. The target was a minimum success rate of 75% of the students being successful. Learning Goal 1.1 - Scoring was a series of objective multiple choice questions on the exam. Learning Goal 1.2 - Scoring was performed by faculty teaching ACC 3010 (Intermediate Accounting I). Learning Goal 2.1 - When collected, scoring is performed by the faculty member teaching ACC 3230 (Cost Accounting). Learning Goal 2.2 - Scoring was performed by faculty member teaching ACC 3430 (Tax I). Learning Goal 3.1 - Scoring is performed by faculty member teaching ACC 2070 Careers in Accounting Learning Goal 3.2 - Scoring is performed by accounting professionals who complete an interviewing scoring chart for each student they meet with for a mock interview. Learning Goal 4.1 - Scoring is performed by faculty member teaching ACC 3260 (Accounting Information Systems). Learning Goal 4.2 - Scoring is performed by faculty member teaching ACC 3010 (Intermediate Accounting I).

C. Indirect Assessment

No indirect assessment measures performed.

III. ASSESSMENT RESULTS/INFORMATION:

Learning Goal 1.1 - success rate is 100% (55 students for data) Learning Goal 1.2 - success rate is 72.2% (36 students for data) Learning Goal 2.1 - No data collected in 2021-22 Learning Goal 2.2 - success rate is 73.7% (38 students for data) Learning Goal 3.1 - success rate is 100% (52 students for data) Learning Goal 3.2 - success rate is 93.2% (44 students for data) Learning Goal 4.1 - success rate is 87.2% (39 students for data) Learning Goal 4.2 - success rate is 94.6% (37 students for data)

Learning Goal 1 - For Learning Goal 1.1, no changes made. For Learning Goal 1.2 we believe that performance was negatively impacted by having to teach remotely

due to covid. We will move towards having students take at least one quiz prior to the first exam in order to improve the feedback to students prior to the first exam. However, we want to see future data before we make any significant adjustments. Learning Goal 2 - For Learning Goal 2.1 we ran into a problem collecting data and doing assessment. We had an adjunct and a new faculty member teach this class (ACC 3230) who ordinarily does not teach the course. No embedded exam questions were measured. For Learning Goal 2.2, we fell below the target of 75%. Part of this may be attributable to covid. In ACC 3430, some topics will be trimmed with a greater focus on core areas of tax. There are also plans to have more quizzes. Learning Goal 3 - We were very successful in hitting the 75% target. For Learning Goal 3.1, no changes are planned. Similarly, for Learning Goal 3.2 no changes are planned. Learning Goal 4 - Students performed well on the excel assignments. For Learning Goal 4.1 there will continue to be enhancement of the programming decision tree approach to assist student learning of coding for excel. For Learning Goal 4.2 we will demonstrate more functions that are available in excel that can apply to accounting.

[Analysis]

IV. ACTIONS TO IMPROVE STUDENT LEARNING

Please see Part III

V. SUPPORTING DOCUMENTS

Additional documentation, when provided, is stored in the internal Academic Program Assessment of Student Learning SharePoint site.