



## Program Assessment Report (PAR)

### Accountancy (ACC) Baccalaureate Degree

**REPORT PREPARED by:** Kahrig, Tammy

**ACADEMIC YEAR COVERED BY THIS REPORT:** 2020-2021

### 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 obligation 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 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 for financial accounting assignments.

### II. PROCEDURES USED FOR ASSESSMENT

#### A. Direct Assessment

For Learning Goal 1 data was collected in ACC 3010 in Fall 2020 on the first exam in the course. The Qualifying Exam for ACC 3010 was not given during the 2020-21 academic year because everything was remote during that time frame. For Learning Goal 2 data was collected during the Fall 2020 and Spring 2021 semesters from embedded exam questions in ACC 3230 and in ACC 3430. For Learning Goal 3 data was collected in Fall 2020 and Spring 2021 semesters from resumes collected in ACC 2070. In addition in Fall 2020, data was collected from an

Interview communication scorecard completed by accounting professionals who conducted mock interviews of accounting students in ACC 2070. For Learning Goal 4 data was collected from excel assignments in both Spring 2021 and Fall 2020 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.

## **C. Indirect Assessment**

No indirect assessment measures performed.

### **III. ASSESSMENT RESULTS/INFORMATION:**

Learning Goal 1 1.1 - No data collected 1.2 - success rate is 79.69% (64 students tested) Learning Goal 2 2.1 - success rate is 66.04% (53 students tested) 2.2 - success rate is 73.81% (84 students tested) Learning Goal 3 3.1 - success rate is 100% (76 students tested) 3.2 - success rate is 93.62% (47 students tested) Learning Goal 4 4.1 - success rate is 95.89% (73 students tested) 4.2 - success rate is 100% (64 students tested)

Learning Goal 1 - Because of switch to remote teaching, no qualifying exams were given for 1.1. For 1.2 we were uncertain about the reliability of the results because of the measurements taking place remotely. No changes were planned. Learning Goal 2 - We fell below the target of 75%. Part of this may be attributable to covid. Ordinarily we have more direct measures, but our ability to make many of these measures were limited by teaching remotely. We do plan on placing more emphasis on relevant costs in ACC 3230. Learning Goal 3 - We were very successful in hitting the 75% target. A list of Dos and Don'ts will be provided to students in ACC 2070 to enhance the resume experience for students in the class. No other changes planned. Learning Goal 4 - Students performed well on the excel assignments. The programming decision tree added for this year in ACC 3260 will be enhanced. Additional exercises in excel will be added. We also plan on demonstrating the utilization of excel more frequently in ACC 3010.

[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.