March 2013

To: Steve Carlson (Department Chair)  
From: Robert Dosch (Curriculum Committee Chair)  
Re: draft of Assessment of Learning Plan (goals, objectives, and measurement process approved)

**B. Acc. Learning Goals: Approved November 2012**

As a result of active participation in the Department’s program of study, accounting graduates will:

1. Have a basic understanding of technical knowledge in accounting.  
2. Have the ability to communicate effectively as an entrant in the accountancy profession.  
3. Have the ability to research accounting issues and develop a solution based on accounting standards.  
4. Have an understanding that a professional accountant must act with professional integrity and responsibility.

These learning goals, and subsequent objectives, are influenced by the Pathways Commission July 2012 report, *Charting a National Strategy for the Next Generation of Accountants*. The Pathways Commission was created by two key groups – the American Association of Accounting and the American Institute of Certified Public Accountants.

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Goal 1: As a result of active participation in the Department’s program of study, accounting graduates will have a basic understanding of technical knowledge in accounting.

**Learning Objectives for Goal 1:**

1.1 Students will demonstrate the understanding of basic technical knowledge in the area of financial accounting and reporting (including governmental and nonprofit).  
1.2 Students will demonstrate the understanding of basic technical knowledge in the area of cost/managerial accounting.  
1.3 Students will demonstrate the understanding of basic technical knowledge in the area of auditing and attest services.  
1.4 Students will demonstrate the understanding of basic technical knowledge in the area of taxation.  
1.5 Students will demonstrate the understanding of basic technical knowledge in the area of business law.
Goal 2: As a result of active participation in the Department’s program of study, accounting graduates will have the ability to communicate effectively as an entrant in the accountancy profession.

**Learning Objectives for Goal 2:**

2.1 Students will be able to deliver a professional oral presentation.

2.2 Students will be able to develop a professional written communication.

Goal 3: As a result of active participation in the Department’s program of study, accounting graduates will have the ability to access accounting standards and provide solutions to accounting issues.

**Learning Objectives for Goal 3:**

3.1 Students will demonstrate the ability to access accounting standards.

3.2 Students will demonstrate the ability to identify the relevant section(s) of the accounting standards for a given issue.

3.3 Students will demonstrate the ability to develop a reasonable solution, based on accounting standards, for an accounting issue.

Goal 4: As a result of active participation in the Department’s program of study, accounting graduates will have an understanding that a professional accountant must act with professional integrity and responsibility.

**Learning Objectives for Goal 4:**

4.1 Students will demonstrate an understanding of the need for accountants to act with integrity.

4.2 Students will demonstrate current knowledge of a professional code of conduct for accountants.

4.3 Students will demonstrate current knowledge of legal responsibilities for professional accountants.

Measurement Process for Goals 1, 3, and 4

Collection of data – occurs each semester

Toward the completion of the BAcc degree, students will be required to complete a two-part comprehensive accounting exam as part of the requirements for a specified, required course. The exam will be worth 10% of the semester grade for the designated course and will feature content from the learning objectives related to goals one, three, and four. Part one of the exam will feature objective questions to cover the basic knowledge in each of the objectives for goals one and four. Students will demonstrate they have met goal three via part two of the comprehensive exam which will require students to access accounting standards to identify the relevant section(s) of the accounting standards for a given issue, and to develop a reasonable solution for the given accounting issue.

The exam will be delivered via three separate test “testlets”: one each for goals one, three and four. The student responses for goals one and four will be scored each semester for student evaluation that results in a grade for the course. The student responses will then be stored for AoL purposes.

Completed testlets for goal three will be graded each semester for student evaluation that results in a grade for the course. PRIOR to grading, these testlets will be stored electronically by the appropriate instructor for AoL purposes. The data should not include student identifiers and should be stored in a folder noting the semester of collection.

Evaluation of data – occurs as noted in the schedule at the end of this plan

Each time the Curriculum Committee (CC) evaluates a learning objective/goal covered by the comprehensive accounting exam, the CC will evaluate the data, noting if the target level of performance has been met. (A schedule for AoL evaluations is included at the end of this plan. Each goal is addressed on a rotating schedule, so that in any given semester one goal will be the focus of attention). In an AoL evaluation period, the testlets from multiple semesters for goal one or four will be scored as a bundle for assessment purposes. In an AoL evaluation period, the CC will select at random, approximately 20% of the goal three testlets from the previous semesters that are due for review. The CC will review the selected testlets based on criteria in the accounting issue solution rubric to assist in assessing learning goal three.

The initial target levels of performance for goals one, three, and four are:

- 65% correct responses for goal one.
- “Meets expectations” for goal three.
- 65% correct responses for goal four.

The initial target levels of performance will be reviewed on a periodic basis to allow for any necessary adjustments.
If the target level of performance has not been met, the CC will identify areas that need attention and will meet with the appropriate faculty to discuss a potential action plan that addresses identified issues. In future semesters, the CC should assess the effectiveness of any changes that result from the action plan.

**Measurement Process for Goal 2**

*Collection of data – occurs each semester*

At the beginning of each semester, the Department’s Assessment Contact person will request from faculty a schedule of student projects, papers, and presentations assigned in their classes. The CC will select assignments from this schedule to be evaluated for program assessment purposes. PRIOR to grading, the designated assignments will be collected in an electronic format by the appropriate instructor. These assignments will be stored, without student identifiers, in a folder noting the semester the assignment was collected.

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A schedule for AoL evaluations is included at the end of this plan. Each goal is addressed on a rotating schedule, so that in any given semester one goal will be the focus of attention. Each time the CC evaluates student presentations, the CC will select at random, approximately 20% of the designated presentations from the relevant prior semesters for review. The CC will review the selected presentations based on criteria in the oral communications rubric to assist in assessing learning goal 2. If the target level of performance has not been met, the CC will identify areas that need attention and will meet with the appropriate faculty to discuss a potential action plan that addresses identified issues. In future semesters, the CC should assess the effectiveness of any changes that result from the action plan.

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The target level of performance for goal two is “Meets expectations.”
B. Acc. AoL Goal Evaluation Schedule:

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The exam will be delivered via three separate test “booklets”: one each for goals one, three and four. The scantrons for goals one and four will be run each semester for student evaluation that results in a grade for the course. The scantrons will then be stored for AoL purposes.

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Department of Accountancy
Assurance of Learning (AoL) Plan
Bachelor of Accountancy

Introduction

The Department is committed to offering a high quality program of study, providing service to the University and the Profession of Accountancy, and engaging in research relevant to the Mission of the Department.

Mission

The mission of the Department of Accountancy is to prepare individuals for professional careers in accounting and business.

Programs Offered

Bachelors of Accountancy
B.B.A. with Major in Managerial Finance and Accounting
Master of Accountancy

Program Learning Goals

1. Graduates will understand and be familiar with fundamental business knowledge to include accounting and business terminology, concepts, principles, methods, and procedures.

2. Graduates will possess computer skills relevant to entry level accounting professionals.

3. Graduates will demonstrate critical thinking skills applicable to accounting and business decisions.

4. Graduates will understand the need to continually acquire knowledge and skills to effectively address emerging issues and complex business problems.

5. Graduates will be able to work effectively individually and in teams, and will possess good oral and written communication skills.

Each year, Department Faculty will select two or three of the above goals to assess.
Assurance of Learning (AoL) Plan

The Department utilizes a Department Assessment Committee (DAC) to perform an assessment of the program learning goals. This committee uses several sources of information relating to both input and output measures. In assessing the quality of the program(s) offered by Accounting faculty, the DAC uses the following instruments or documents.

**Indirect Assessment data**

**Surveys:**
- a. Senior Satisfaction survey,
- b. Placement survey,
- c. Alumni Survey,
- d. Interns survey, and
- e. Intern Supervisor Survey.

**Direct Assessment data**

**Classroom Elements:**
- a. Content driven measures from accounting courses,
- b. Samples of student projects, papers, and/or presentations from designated accounting classes.

**Other Assessment data**

**Demographics of Students and classes;**
- a. Class size,
- b. Average ACT or SAT for majors,
- c. Gender and racial make up of majors, and
- d. Geographical statistics of incoming majors.

**Other Data as Considered necessary by the DAC.**

Measures of external engagement and recognition of student achievement may include:
- a. Internships
- b. Student awards, scholarships, CPA Exam pass rates, and other recognition
- c. BAP and/or Accounting Club recognition
- d. External case competitions

Advisory Board feedback
Plan Operations

Surveys

The Department Chair provides the Senior Satisfaction, and Placement surveys to all graduating seniors. The Chair records the data from the surveys for review by the DAC. The DAC has access to the actual surveys to permit a review of any comments made by individuals which could be useful in assessing the Program.

The Department Chair circulates the Alumni Survey to all alumni who are one year from their graduation date, and a sample of the remaining alumni group at least every 5 years. The Chair records the data from the surveys for review by the DAC. The DAC has access to the actual surveys to permit a review of any comments made by individuals which could be useful in assessing the Program.

Annually, the Department Chair collects the Interns Survey and Intern Supervisor Survey from the Internship Coordinator. The Chair records the data from the surveys for review by the DAC. The DAC has access to the actual surveys to permit a review of any comments made by individuals which could be useful in assessing the Program.

Classroom Elements

Each semester, the DAC Chair will request content driven measures of the first Program Learning Goal from the instructor(s) of Acct 315 and the coordinators of Acct 200 and 201. Multiple choice and/or true-false exam questions will be used as the content driven measures.

Each semester, the DAC Chair will request from the instructors of all required accounting classes (except those noted in the previous paragraph) assessment measures of the four-five key content elements associated with the first Program Learning Goal. Multiple choice and/or true-false exam questions may be used as the content driven measures.

At the beginning of each semester, the DAC Chair will request from faculty a schedule of student projects, papers, and presentations assigned in their classes. The DAC will select assignments from this schedule to be evaluated for program assessment purposes. If there are no program assessment friendly student projects, papers, or presentations assigned in any accounting classes, the DAC Chair and Department Chair will meet with faculty to assign one or more such student outputs to one or more classes to achieve a representative population from which a sample can be taken.

During each academic year members of the DAC will visit accounting classes to evaluate student presentations. The DAC will select at random, at least three, but no more than five presentations for review. The DAC will review these presentations based on criteria in the oral communications rubric to assist in assessing learning goals 3-5.
Annually, the DAC Chair will request from the designated instructor(s) a listing of the papers/projects completed during the academic year. The list should not include student identifiers. The DAC will select at random, at least three, but no more than five papers/projects for review. The DAC will review these projects based on criteria in the written communications rubric to assist in assessing learning goals 3-5.

**Student Demographics**

The Chair of the Department will request the Office of Institutional Research to provide the Department with the demographics of the majors in each program. These input data provides the ‘setting’ within which the program operates. This data allows the DAC to suggest changes in recruiting if needed. When demographic data is combined with the output data above the DAC has a more complete picture of the program in performing their assessment and developing suggestions for program improvement.

**Other Data:**

The DAC may utilize other sources of output or input data as needed for their assessment of the programs offered by the Department. This data may be in the form of special communications with alumni, employers, or current students. Other data may be more informal than the above, but the source must be documented.

**Assessment Results:**

The DAC will analyze the collected data using established rubrics and determine if expectations are being met, not being met, or are being exceeded. Annually, during the first half of the fall semester, the DAC will present their program assessment findings to the faculty for review and potential action. The Assessment Report to the Faculty will address each program learning goal and include any recommended improvements.