

UNIVERSITY ASSESSMENT COMMITTEE
Feedback to Academic Departments on Assessment Activities Reported in 2011 Annual Reports
GRADUATE PROGRAMS

DEPARTMENT Accountancy **DATE** January 30, 2012

COMMITTEE MEMBER(S) CONDUCTING REVIEW Barbara Combs and Odella Fuqua

1. STUDENT LEARNING GOALS

- | | | | |
|---------------------------------------|----------------|---------------|--------------------------|
| • Were any goals referenced? | YES <u>X</u> | NO <u> </u> | QUALIFIED Y/N <u> </u> |
| • If so, were goals well articulated? | YES <u> </u> | NO <u> </u> | QUALIFIED Y/N <u>X</u> |
| • Do goals address student learning? | YES <u> </u> | NO <u>X</u> | QUALIFIED Y/N <u> </u> |

Comments:

The primary goal of the MAcc is to assist in the preparation of professional accountants.

Objectives to support the Program goal:

- 1. Assist students in dealing with unstructured problems and complex decision making in accounting and business environments.*
- 2. Assist students in improving their communication skills in a professional setting.*
- 3. For those who choose to pursue the CPA designation as part of their professional development, assist in preparation for the CPA examination.*

While objectives 1 and 2 appear linked to student learning as written, they are not written as student learning goals. They represent activities that faculty will engage in ("assist students") rather than what students will know or be able to do. Objective 3 seems useful only for tracking those candidates wishing to pursue CPA designation. This may have limited value for overall program assessment.

2. ASSESSMENT METHODS

- | | | | |
|--|----------------|---------------|--------------------------|
| Were any specific assessment methods referenced? | YES <u>X</u> | NO <u> </u> | QUALIFIED Y/N <u> </u> |
| • If so, were specifically chosen assessment methods appropriately aligned with individual goals? | YES <u> </u> | NO <u> </u> | QUALIFIED Y/N <u>X</u> |
| • Were both direct and indirect assessment methods used as components of a "multiple measures" approach? | YES <u>X</u> | NO <u> </u> | QUALIFIED Y/N <u> </u> |

Comments:

The Department utilizes a Department Assessment Committee (DAC) to perform an assessment of the program objectives. This committee uses several sources of information including direct and indirect measures to assess the quality of the program(s) offered. These include: surveys, a comprehensive exam, independent studies and presentations, and student work samples. It is unclear how the assessments align with objectives since these are not written in student learning goal language. It is likely that the exam, student work samples and independent studies align with objectives 1 and 2. Survey questions may or may not align with these objectives as well. It seems that students are asked about the quality of course content and this might indirectly lead back to the first two objectives. It is not clear how assessments presented in the plan or annual report align with objective 3.

3. ASSESSMENT RESULTS

Were any assessment results reported?	YES <u>X</u>	NO ____	QUALIFIED Y/N ____
• If so, were the results clear in terms of how they specifically affirm achievement of goals?	YES ____	NO ____	QUALIFIED Y/N <u>X</u>
• If so, were the results clear in terms of how they indicate need for improvement?	YES ____	NO ____	QUALIFIED Y/N <u>X</u>
• Were the results tied to goals for student learning?	YES ____	NO ____	QUALIFIED Y/N <u>X</u>

Comments:

Direct and indirect assessment data were reported and are excerpted from the annual report.

“For the MAcc Program, three comprehensive exams were assessed. The three examinations were consistently rated as “meets expectations.” Three Independent Studies were assessed. Two were rated as “meets expectations” by both reviewers. The third Independent Study received a split rating: one rating was “meets expectations” and one rating was “fails to meet expectations.”

MAcc Exit Interviews have been completed with the five MAcc graduates since May of 2009. During Exit Interviews, graduates are asked to rate the four required accounting classes from most valuable (4) to least valuable (1). The most common direct statement about any one of the four courses is “Acct 509 was largely a revisiting of undergraduate cost accounting – course title does not represent what the course provides.”

CoBPA Graduating MAcc Surveys have been completed by the four MAcc graduates since August of 2010. The Exit Survey includes feedback on the 6 required courses. Graduates are asked to rate the quality of course content and faculty instruction on a scale of 1 (Poor) to 5 (Excellent).

Average ratings are:

Acct 501: Seminar in Financial Accounting Course Content 4.25: Faculty Instruction 4.25

Acct 504: Seminar in Auditing Course Content 4.00: Faculty Instruction 4.00

Acct 508: Fraud Examination Course Content 5.00: Faculty Instruction 5.00

Acct 509: Accounting Info for Decision & Control Course Content 3.00: Faculty Instruction 3.75

Fin 501: Managerial Finance Course Content 3.75: Faculty Instruction 3.50

Isys 517: Advanced Accounting Systems Course Content 3.00: Faculty Instruction 3.25”

As noted in section 1, the comprehensive exam and independent studies may align with objectives 1 and 2. Also, interviews and surveys may align with objective 1. This however is an educated guess on our part because they are not written as student learning goals, nor are they directly linked to the objectives in the assessment plan. Although the data indicated that improvements needed to be made, there are not enough specifics in the data to know what should be done to achieve that improvement.

4. CLOSING THE LOOP

Were any actions taken on the basis of assessment results reported?	YES <u>Y</u>	NO ____	QUALIFIED Y/N ____
• If so, do curricular or other improvements/changes arising from assessment results directly address goals for student learning?	YES ____	NO ____	QUALIFIED Y/N <u>X</u>

Comments:

The department noted in the annual report that there are so few students in the MACC program that it is difficult to draw meaningful conclusions; however, based on indirect assessments, the department did report there will be a different faculty member in charge of Acct 509 starting in the fall of 2012. This may address the implied student learning goal in objective 1 related to content knowledge.

SUMMARY***Strengths******Areas for Improvement***

☐ A specific plan for assessment is in place.
☐ Student learning goals are well-articulated.
☐ Assessment methods are clearly described.
☐ Assessment methods are appropriately selected.
☐ Assessment methods are well-implemented.
☐ Direct and indirect methods are implemented.
☒ Results are reported.
☒ Results are tied to closing the loop.
 (Decision-making is tied to evidence.)

☐ No specific plan for assessment is in place.
☐ Student learning goals are not well-articulated.
☐ Assessment methods are not clearly described.
☐ Assessment methods are not appropriately selected.
☐ Assessment methods are not well-implemented.
☐ A single type of assessment methods predominates.
☐ No results are reported.
☐ Results are not clearly tied to closing the loop.
 (Decision-making is not directly tied to evidence.)

OVERALL SUMMARY AND RECOMMENDATIONS:

The assessment plan and annual report are clearly aligned. Also reports of assessment results and actions taken were clear.

We would encourage the department to revise the learning objectives so that they are student learning goals. What is it that the department wants students to know or be able to do as a result of the curriculum and activities in the MAcc program?

Following this revision, it might be useful to include a chart in their assessment plan that aligns goals and assessments.

MATERIALS REVIEWED

☒ Annual report
☐ Appendices (cited in annual report)
☒ Other (please describe) FY2010 Annual Report

☒ Assessment plan (as posted)
☒ Previous assessment review

Reviewer(s):	Name	<u>Odella Fuqua</u>	<u>Barbara Combs</u>
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Section 1: ? Section 2: ? Section 3: Y Section 4: Y

Coding Key:

Y = yes, this is done appropriately and well
 N = no, this is not done at all, or it is not done in relationship to student learning
 NA = no information available
 ? = action or progress is apparent; however, evidence is lacking that this is completely and appropriately done

UNIVERSITY ASSESSMENT COMMITTEE
Feedback to Academic Departments on Assessment Activities Reported in 2011 Annual Reports
UNDERGRADUATE PROGRAMS

DEPARTMENT Accountancy **DATE** January 30, 2012

COMMITTEE MEMBER(S) CONDUCTING REVIEW Barbara Combs and Odella Fuqua

1. STUDENT LEARNING GOALS

- | | | | |
|---------------------------------------|-----------------|----------------|---------------------------|
| • Were any goals referenced? | YES <u>X</u> | NO <u> </u> | QUALIFIED Y/N <u> </u> |
| • If so, were goals well articulated? | YES <u> </u> | NO <u> </u> | QUALIFIED Y/N <u>X</u> |
| • Do goals address student learning? | YES <u> </u> | NO <u> </u> | QUALIFIED Y/N <u>X</u> |

Comments:

Five 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.

In addition to the Departmental goals, please also consider UND's Institutional and Essential Studies goals for student learning (shown in alignment within parentheses) and identify which goals are similar to departmental goals.

- | | | |
|--------------|---|--|
| <u>X (5)</u> | 1 | Communication – written or oral (“able to write and speak in various settings with a sense of purpose/audience”) |
| <u>X (3)</u> | 2 | Thinking and reasoning – critical thinking (or “be intellectually curious”; analyze, synthesize, evaluate) |
| <u> </u> | 3 | Thinking and reasoning – creative thinking (or “be intellectually creative”; explore, discover, engage) |
| <u>X (1)</u> | 4 | Thinking and reasoning – quantitative reasoning (“apply empirical data...analyze graphical information”) |
| <u>X (2)</u> | 5 | Information literacy (“be able to access and evaluate...for effective, efficient, and ethical use”) |
| <u> </u> | 6 | Diversity (“demonstrate understanding of diversity and use that understanding...”) |
| <u>? (4)</u> | 7 | Lifelong learning (“commit themselves to lifelong learning”) |
| <u> </u> | 8 | Service/citizenship (“share responsibility both for their communities and for the world”) |

Comments regarding departmental goals and alignment of departmental goals with institutional and Essential Studies goals:

Four of the five goals are written as goals for student learning. Goal four “will understand the need to continually acquire...” may be a student learning goal but is more vague and may not be measurable. However, we were not able to see how this goal is assessed, so it may be that some indirect assessment, such as survey responses, might provide information related to goal 4.

2. ASSESSMENT METHODS

- | | | | |
|--|-----------------|----------------|---------------------------|
| Were any specific assessment methods referenced? | YES <u>X</u> | NO <u> </u> | QUALIFIED Y/N <u> </u> |
| • If so, were specifically chosen assessment methods appropriately aligned with individual goals? | YES <u>X</u> | NO <u> </u> | QUALIFIED Y/N <u> </u> |
| • Were both direct and indirect assessment methods used as components of a “multiple measures” approach? | YES <u> </u> | NO <u> </u> | QUALIFIED Y/N <u>X</u> |

Comments:

Each year, Department faculty select two or three of the above goals to assess. This past year, the department decided to use student papers and presentations in Acct 450 – Contemporary Issues in Accounting to assess goals 3-5. Scoring rubrics were used to assess written and oral communication which seems to address goal 5. It is unclear how goals 3 and 4 were assessed. It may be that the rubrics contain categories relating to these goals, but we were unable to access the rubrics.

Both direct and indirect assessment methods were noted in the Department's 2010 Assessment Plan; however, the Department elected not to review data from indirect methods for this year's annual report. This is not atypical since it is up to the individual departments to decide what to review in what years. It should be noted though that the Assessment Plan outlines an annual review process for data in all categories (direct, indirect, other) by the DAC.

3. ASSESSMENT RESULTS

Were any assessment results reported?	YES <u>X</u>	NO ____	QUALIFIED Y/N ____
• If so, were the results clear in terms of how they specifically affirm achievement of goals?	YES <u>X</u>	NO ____	QUALIFIED Y/N ____
• If so, were the results clear in terms of how they indicate need for improvement?	YES <u>X</u>	NO ____	QUALIFIED Y/N ____
• Were the results tied to goals for student learning?	YES ____	NO ____	QUALIFIED Y/N <u>X</u>

Comments:

As excerpted the annual report, “for the Fall 2010 and Spring 2011 semesters, approximately 20% of the population of student papers were randomly selected for assessment purposes. For the Fall 2010 semester, six student papers were assessed. Five of the papers were consistently rated as ‘meets expectations.’ One paper was consistently rated as ‘exceeds expectations.’ For the Spring 2011 semester, five student papers were assessed. Three of the papers were consistently rated as ‘meets expectations.’ Two of the papers received inconsistent ratings of ‘meets expectations’ or ‘fails to meet expectations.’ For the Spring 2011 semester, six student presentations were assessed. Three presentations received consistent ratings of ‘meets expectations.’ Two presentations received consistent ratings of ‘exceeds expectations.’ One presentation received inconsistent ratings of “meets expectations” or ‘exceeds expectations.’ Results are clearly tied to goal 5. Because we could not access the rubrics, it is not clear how or whether these results were tied to goals 3 and 4.

In addition to departmental goals, some assessment results may be applicable to institutional and Essential Studies goals. Indicate any goals for which the department presents findings, and, for indicated items, describe findings below. .

- X 1 Communication – written or oral (“able to write and speak in various settings with a sense of purpose/audience”)
- X 2 Thinking and reasoning – critical thinking (or “be intellectually curious”; analyze, synthesize, evaluate)
- 3 Thinking and reasoning – creative thinking (or “be intellectually creative”; explore, discover, engage)
- X 4 Thinking and reasoning – quantitative reasoning (“apply empirical data...analyze graphical information”)
- 5 Information literacy (“be able to access and evaluate...for effective, efficient, and ethical use”)
- 6 Diversity (“demonstrate understanding of diversity and use that understanding...”)
- ? 7 Lifelong learning (“commit themselves to lifelong learning”)
- 8 Service/citizenship (“share responsibility both for their communities and for the world”)

Comments regarding results and the application of results to departmental, institutional and Essential Studies goals:

See comment about goal 4 in section 1.

4. CLOSING THE LOOP

Were any actions taken on the basis of assessment results reported?

YES____ NO X QUALIFIED Y/N ____

- If so, do curricular or other improvements/ changes arising from assessment results directly address goals for student learning?

YES____ NO____ QUALIFIED Y/N ____

Comments:

The department reported that “there is no evidence at all that we need to make any significant changes in our program or delivery of curricula.”

SUMMARY

Strengths

Areas for Improvement

____ A specific plan for assessment is in place.
 ____ Student learning goals are well-articulated.
X Assessment methods are clearly described.
 ____ Assessment methods are appropriately selected.
 ____ Assessment methods are well-implemented.
 ____ Direct and indirect methods are implemented.
X Results are reported.
 ____ Results are tied to closing the loop.
 (Decision-making is tied to evidence.)

____ No specific plan for assessment is in place.
 ____ Student learning goals are not well-articulated.
 ____ Assessment methods are not clearly described.
 ____ Assessment methods are not appropriately selected.
 ____ Assessment methods are not well-implemented.
 ____ A single type of assessment methods predominates.
 ____ No results are reported.
 ____ Results are not clearly tied to closing the loop.
 (Decision-making is not directly tied to evidence.)

OVERALL SUMMARY AND RECOMMENDATIONS:

The annual report aligns nicely with their assessment plan. It was easy to follow and very clearly presented. As noted in section 1 above the department may wish to revise goal number 4 to one that is measurable or further clarify how each of the goals is assessed in their assessment plan. There is data it would really add to the assessment to directly tie the data to the specific goals or to provide the rubric so that it is easier to understand what is being specifically evaluated.

MATERIALS REVIEWED

Y Annual report
 ____ Appendices (cited in annual report)
Y Other (please describe) FY2010 Annual Report

Y Assessment plan (as posted)
Y Previous assessment review

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