

**UNIVERSITY ASSESSMENT COMMITTEE**  
**Feedback to Academic Departments on Assessment Activities Reported in 2013-2014** (Academic year)

**UNDERGRADUATE PROGRAMS**

**DEPARTMENT** Accountancy **DATE** 5/5/2015

**PROGRAM(S) COVERED IN REVIEW** Bachelor of Accountancy

**COMMITTEE MEMBER(S) CONDUCTING REVIEW** Kevin Buettner, Deborah Worley, Casey Ozaki

**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>X</u> | NO <u>    </u> | QUALIFIED Y/N <u>    </u> |
| • Do goals address student learning?  | YES <u>X</u> | NO <u>    </u> | QUALIFIED Y/N <u>    </u> |

**Comments:**

*Department faculty have done a very detailed and clear job of articulating assessable goals. There are 4 learning goals identified in the department's AoL (Assessment of Learning) plan:*

- 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.*
- 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.*
- 3. As a result of active participation in the Department's program of study, accounting graduates will have the ability to research accounting issues and develop a solution based on accounting standards.*
- 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.*

*Each learning goal has learning objectives: Goal 1 (1.1 -1.5), Goal 2 (2.1, 2.2), Goal 3 (3.1-3.3), and Goal 4 (4.1-4.3). Data are collected each semester for goals 1-4. A schedule is included in the AoL plan so that one goal is addressed every semester and each goal is addressed about every 2 years.*

In addition to the program 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 program goals.

- X (2) 1 Communication – written or oral (“able to write and speak in various settings with a sense of purpose/audience”)
- X (3) 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)
- 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”)
- X (4) 8 Service/citizenship (“share responsibility both for their communities and for the world”)

**Comments regarding program goals and alignment with institutional and Essential Studies goals:**

**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>X</u> | NO <u>    </u> | QUALIFIED Y/N <u>    </u> |

**Comments:**

The AoL plan demonstrates a clear alignment of goals and objections with methods. The 2013-2014 assessment report indicated that both direct and indirect methods were utilized to collect data in support of learning goals 1 and 2. This is consistent with the stated schedule in the AoL plan. For learning goal 1, direct assessment data included CPA examination pass rates for most recent seven exams. For learning goal 2, a rubric was used to evaluate randomly selected recorded oral presentations for graduating seniors in Fall 2013. Indirect assessment data were collected utilizing an electronic survey that was administered to graduating students in ACCT 450, which is the capstone accounting course in the last semester of the degree program.

**3. ASSESSMENT RESULTS**

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

**Comments:**

Results were clearly presented in support of each learning goal. For learning goal 1, a table showed CPA exam results over a 3-year period (2011-2014) for UND students for each of the learning objective areas (1.1-1.5). In comparison to national exam results, UND accounting students performed better in all areas with the exception of learning objective 1.3 (auditing and attest), which over the 3-year period has shown a downward trend. It should be noted that even with this trend, the 3-year UND average in this area is higher when compared to the national average (58.3% compared to 46.3%). However, the department did note in their report that results in this area had previously been higher.

For learning goal 2, several observations were listed from student presentation evaluations that were randomly conducted in Spring 2014 by professors in the department. Examples of common observations noted in the report were "errors in the presentation slides", "reading from the projection screen", and "reading from notes." Students achieved an overall grade of "meets expectations" or better in all criteria except 3: communication aids, verbal speaking skills, and non-verbal speaking skills.

Graduating seniors completed an electronic survey in ACCT 450, the capstone course in the last semester of the degree program. The survey asked participants to rate their knowledge and skills in different areas of account at both entrance to and exit from the degree program. The survey questions were clearly linked to the learning objectives. Results were listed for each of the areas, but in summary students rated their knowledge and skills favorably in all areas, with average scores ranging from 3.84 to 4.82 on a Likert scale of 1 to 5.

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

- ☒ 1 Communication – written or oral ("able to write and speak in various settings with a sense of purpose/audience")
- ☒ 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)
- ☐ 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 program, institutional, and Essential Studies goals:**

Results were presented for communication, thinking and reasoning, and service/citizenship as they related to the program's student learning goals.

#### 4. CLOSING THE LOOP

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

YES ☒ 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 ☐

##### **Comments:**

*Closing the loop activities were noted for both learning goal 1 and 2. For learning goal 1, the department curriculum committee will consider a proposal in 2014-2015 to make ACCT 406 (Independent Assurance) a required course. As excerpted from the annual report, "students will be better prepared for the auditing section of the CPA exam if they are required to ACCT 406." For learning goal 2, the noted common mistakes from the student presentations were summarized and communicated to the course instructor and future students can be advised on these areas in advance of their presentations.*

#### SUMMARY

##### *Strengths*

- ☒ 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.)

##### *Areas for Improvement*

- ☐ 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:

*Overall, the Department of Accountancy does well with its assessment process for its program. Data is collected and analyzed, dialogue regarding the results occur, and action is developed to inform change. The annual report nicely aligns with the department's AoL plan. It was clearly presented and easy to follow. It is apparent that your department has been focused on improving the assessment process.*

#### MATERIALS REVIEWED

- ☒ Annual assessment report
- ☐ Annual Report
- ☒ Assessment plan (as posted)
- ☒ Previous assessment review
- ☐ Other (please describe)

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Section 1: ☒ Section 2: ☒ Section 3: ☒ Section 4: ☒

Coding Key:

- Y = yes, this is done appropriately and well (bearing in mind the kind of program(s) reviewed and recognizing that assessment is a cyclical process, i.e., with additional kinds of data to be collected and analyzed in other years)
- Q = qualified yes as action or progress is apparent; however, evidence is lacking that this is completely and appropriately done
- N = no, it is unclear whether it was done at all, or it is not done in relationship to student learning

*Revised Sept 24, 2014*