

# Accounting BBA

## Measurement Analysis and Interpretation

### Goal Description:

Our graduates will identify and apply appropriate, reliable, and verifiable measurements to analyze data for a given purpose and intended use.

[Note: Each of the five goals and corresponding learning objectives were adapted from the American Institute of Certified Public Accountants' accounting competencies section of the “Pre-certification Core Competency Framework.”]

**Providing Department:** Accounting BBA

**Progress:** Completed

### RELATED ITEMS/ELEMENTS

#### RELATED ITEM LEVEL 1

#### Determine appropriate measurements (M - LO1)

##### Learning Objective Description:

Our students will identify what needs to be measured and determine an appropriate, relevant, and reliable measure for the intended use.

#### RELATED ITEM LEVEL 2

#### Measurement (LO 1) - Course embedded measures for determining appropriate measurement

##### Indicator Description:

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of identifying what needs to be measured for the corresponding learning goal of Measurement. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

##### Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of identifying what needs to be measured.

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes (3000 level) and 70% for senior-level classes (4000 level).

##### Findings Description:

2021: 3000-Level Courses

Total	Main	TWC	Online
-------	------	-----	--------

Number of students assessed	625	416	139	70
Number of students meeting criteria	401	272	82	47
Percentage of successful students	64%	65%	59%	67%

#### 2021: 4000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	188	107	60	21
Number of students meeting criteria	148	89	46	13
Percentage of successful students	79%	83%	77%	62%

#### Yearly Trend - 3000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 60%	72%	65%	64%

#### Yearly Trend - 4000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 70%	74%	82%	79%

#### RELATED ITEM LEVEL 3

#### Action Item for Measurement Analysis and Interpretation (LO 1)

#### Action Description:

Based off the assessment results collected for Calendar Year 2021, the Assessment Committee, in cooperation with the Accounting Department faculty, agreed that greater attention should be placed going forward on learning objectives that did not meet the minimum criteria (60% for junior-level classes (3000 level), 70% for senior-level classes (4000 level), and 75% for graduate-level classes (5000 level)). Specifically, it was decided that faculty who assess the learning objectives for goals that did not meet the minimum criteria should evaluate the emphasis and coverage of the related learning objectives in their courses. It was also noted that faculty should consider the appropriateness of the tools that measure said objectives. The Accounting Department Assessment Committee will continue to monitor AACSB and AICPA guidance and adapt our goals and learning objectives to maintain relevance and compliance with such guidance. Further planned action items are as follows:

#### M01 Planned Action:

Emphasize the measurement analysis and interpretation goals

Incorporate more problems into class meetings allowing students to work problems with some assistance from each other and professor during class meeting times

Provide more examples for the students to work in class, in groups, or possibly give them the opportunity to teach to fellow students to identify accounts related to the oil & gas industry and determine the appropriate location on the financial statements. I am also seeking available financial statements for smaller companies to show students real examples of both successful efforts and full cost method of accounting.

Implement additional opportunities for group work and case review, along with required written communications of findings.

Increased opportunity to work with peers and gain insights from varying perspectives and interpretations will help cultivate critical thinking skills and help students apply concepts being covered in class. Further, these cases will create the opportunity to communicate findings, which is also a necessary skill set for graduates.

Provide more support through the case assignment. In the Fall 21, students struggled to complete the required work and the points allotted to this case were not reflective of the total effort required. In the Spring semester, increased time allocations and communications as well as points associated with the cases, helped incentive students to stay the course.

Devote more time to allow students to work problems in class. In addition, I will be adding quizzes for each major unit. It is my hope that this will encourage students to actively participate and begin their studying earlier as opposed to waiting until the last day to study.

Encourage students to ask more questions before submitting the projects.

## Reporting

### Goal Description:

Our graduates will identify the appropriate content and communicate clearly and objectively to the intended audience, the work performed and the results as governed by professional standards, required by law or dictated by the business environment.

[Note: Each of the five goals and corresponding learning objectives were adapted from the American Institute of Certified Public Accountants' accounting competencies section of the "Pre-certification Core Competency Framework."]

**Providing Department:** Accounting BBA

**Progress:** Completed

**RELATED ITEMS/ELEMENTS** -----

**RELATED ITEM LEVEL 1**

**Compose professional reports (RPT - LO1)**

**Learning Objective Description:**

Our students will prepare reports with objectivity, conciseness, and clarity.

**RELATED ITEM LEVEL 2**

**Reporting (LO 1) - Course embedded measures for composing professional reports**

**Indicator Description:**

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of preparing reports, memos, letters, and other forms of communication with objectivity, conciseness, and clarity for the corresponding learning goal of Reporting. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

**Criterion Description:**

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of preparing reports, memos, letters, and other forms of communication with objectivity, conciseness, and clarity.

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes (3000 level) and 70% for senior-level classes (4000 level).

**Findings Description:**

2021: 3000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	278	202	76	NA
Number of students meeting criteria	169	128	41	NA
Percentage of successful students	61%	63%	54%	NA

2021: 4000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	178	93	66	19

Number of students meeting criteria	149	75	57	17
Percentage of successful students	84%	81%	86%	89%

#### Yearly Trend - 3000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 60%	71%	58%	61%

#### Yearly Trend - 4000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 70%	61%	82%	84%

#### RELATED ITEM LEVEL 3

##### Action Item for Reporting (LO 1)

##### Action Description:

Based off the assessment results collected for Calendar Year 2021, the Assessment Committee, in cooperation with the Accounting Department faculty, agreed that greater attention should be placed going forward on learning objectives that did not meet the minimum criteria (60% for junior-level classes (3000 level), 70% for senior-level classes (4000 level), and 75% for graduate-level classes (5000 level)). Specifically, it was decided that faculty who assess the learning objectives for goals that did not meet the minimum criteria should evaluate the emphasis and coverage of the related learning objectives in their courses. It was also noted that faculty should consider the appropriateness of the tools that measure said objectives. The Accounting Department Assessment Committee will continue to monitor AACSB and AICPA guidance and adapt our goals and learning objectives to maintain relevance and compliance with such guidance. Further planned action items are as follows:

##### R01 Planned Action:

Implement additional opportunities for group work and case review, along with required written communications of findings.

Increased opportunity to work with peers and gain insights from varying perspectives and interpretations will help cultivate critical thinking skills and help students apply concepts being covered in class. Further, these cases will create the opportunity to communicate findings, which is also a necessary skill set for graduates.

Provide more support through the case assignment. In the Fall 21, students struggled to complete the required work and the points allotted to this case were not reflective of the total effort required. In the Spring semester, increased time allocations and communications as well as points associated with the cases, helped incentive students to stay the course.

Increase the number of assignments which require students to prepare consolidated financial statements

Encourage students to ask more questions before submitting the projects.

Implementing projects focused on "real-world" accounting reports

Devote more time to software training

RELATED ITEM LEVEL 1

Describe work performed and conclusions reached (RPT - LO2)

Learning Objective Description:

Our students will describe work performed and conclusions reached in a manner that enhances the reports' usefulness.

RELATED ITEM LEVEL 2

Reporting (LO 2) - Course embedded measures for describing work performed and conclusions reached

Indicator Description:

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of describing work performed and conclusions reached in a manner that enhances the reports' usefulness for the corresponding learning goal of Reporting. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of describing work performed and conclusions reached in a manner that enhances the reports' usefulness.

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes (3000 level) and 70% for senior-level classes (4000 level).

Findings Description:

2021: 3000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	40	28	12	N/A
Number of students meeting criteria	29	21	8	N/A

Percentage of successful students	73%	75%	67%	N/A
-----------------------------------	-----	-----	-----	-----

#### 2021: 4000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	148	93	55	N/A
Number of students meeting criteria	111	71	40	N/A
Percentage of successful students	75%	76%	73%	N/A

#### Yearly Trend - 3000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 60%	N/A	73%	73%

#### Yearly Trend - 4000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 70%	76%	73%	75%

#### RELATED ITEM LEVEL 3

##### Action Item for Reporting (LO 2)

##### Action Description:

Based off the assessment results collected for Calendar Year 2021, the Assessment Committee, in cooperation with the Accounting Department faculty, agreed that greater attention should be placed going forward on learning objectives that did not meet the minimum criteria (60% for junior-level classes (3000 level), 70% for senior-level classes (4000 level), and 75% for graduate-level classes (5000 level)). Specifically, it was decided that faculty who assess the learning objectives for goals that did not meet the minimum criteria should evaluate the emphasis and coverage of the related learning objectives in their courses. It was also noted that faculty should consider the appropriateness of the tools that measure said objectives. The Accounting Department

Assessment Committee will continue to monitor AACSB and AICPA guidance and adapt our goals and learning objectives to maintain relevance and compliance with such guidance. Further planned action items are as follows:

R02 Planned Action:

The action plan for the reporting learning objective is to focus on the group presentations to report and communicate the usefulness of an Oil & Gas Company’s financial statements. Each group will have an individual company to research and reach conclusions related to their specific ratios, disclosures, and performance over a period of time.

Continue to implement supplementary problems and exercises to increase students understanding of Risk Analysis and Reporting within the audit environment. I have focused on substantive procedures showing students how to test account balances, in the future I plan to implement more interact cases/problems to show students how to test controls and complete other engagements besides just audits (reviews and agreed upon procedures).

**Risk Assessment, Analysis, and Management**

**Goal Description:**

Our graduates will assess, analyze and manage risk using appropriate frameworks, professional judgment and skepticism for effective business management.

[Note: Each of the five goals and corresponding learning objectives were adapted from the American Institute of Certified Public Accountants' accounting competencies section of the “Pre-certification Core Competency Framework.”]

**Providing Department:** Accounting BBA

**Progress:** Completed

RELATED ITEMS/ELEMENTS -----

RELATED ITEM LEVEL 1

**Assess risks of technology and automated processes (RA - LO1)**

**Learning Objective Description:**

Our students will assess the risk of technology and automated business processes.

RELATED ITEM LEVEL 2

**Risk Analysis (LO 1) - Course embedded measures for assessing risks of technology and automated processes**

**Indicator Description:**

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of identifying risks for the corresponding learning goal of Risk Analysis. The mix depends on the course in which the assessment is being made and the instructor’s choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

**Criterion Description:**

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of identifying risks.

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes (3000 level) and 70% for senior-level classes (4000 level).

**Findings Description:**

2021: 3000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	159	99	60	N/A
Number of students meeting criteria	118	68	50	N/A
Percentage of successful students	74%	69%	83%	N/A

2021: 4000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	N/A	N/A	N/A	N/A
Number of students meeting criteria	N/A	N/A	N/A	N/A
Percentage of successful students	N/A	N/A	N/A	N/A

Yearly Trend - 3000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 60%	80%	73%	74%

Yearly Trend - 4000 Level Courses

	2019	2020	2021
Minimum			
Acceptable	N/A	N/A	N/A
Rate = 70%			

#### RELATED ITEM LEVEL 3

#### Action Item for Risk Assessment, Analysis and Management (LO 1)

##### Action Description:

Based off the assessment results collected for Calendar Year 2021, the Assessment Committee, in cooperation with the Accounting Department faculty, agreed that greater attention should be placed going forward on learning objectives that did not meet the minimum criteria (60% for junior-level classes (3000 level), 70% for senior-level classes (4000 level), and 75% for graduate-level classes (5000 level)). Specifically, it was decided that faculty who assess the learning objectives for goals that did not meet the minimum criteria should evaluate the emphasis and coverage of the related learning objectives in their courses. It was also noted that faculty should consider the appropriateness of the tools that measure said objectives. The Accounting Department Assessment Committee will continue to monitor AACSB and AICPA guidance and adapt our goals and learning objectives to maintain relevance and compliance with such guidance. Further planned action items are as follows:

##### RA01 Planned Action:

I will continue using a variety of activities: homework, quizzes, assignments and tests. I will also stress how important it is to complete entire assignments in a timely manner. These activities will be designed to provide a variety of systematic methods to learn course material.

#### RELATED ITEM LEVEL 1

#### Evaluate controls (RA - LO2)

##### Learning Objective Description:

Our students will evaluate controls that mitigate risk of negative outcomes through prevention or detection and correction.

#### RELATED ITEM LEVEL 2

#### Risk Analysis (LO 2) - Course embedded measures for evaluating controls

##### Indicator Description:

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of evaluating controls for the corresponding learning goal of Risk Analysis. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

##### Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of evaluating controls.

Once the assessment of this learning objective is completed in the appropriate courses, the

percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes (3000 level) and 70% for senior-level classes (4000 level).

### Findings Description:

#### 2021: 3000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	N/A	N/A	N/A	N/A
Number of students meeting criteria	N/A	N/A	N/A	N/A
Percentage of successful students	N/A	N/A	N/A	N/A

#### 2021: 4000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	78	44	34	N/A
Number of students meeting criteria	55	32	23	N/A
Percentage of successful students	71%	73%	68%	N/A

#### Yearly Trend - 3000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 60%	N/A	N/A	N/A

#### Yearly Trend - 4000 Level Courses

2019	2020	2021
------	------	------

Minimum			
Acceptable	79%	69%	71%
Rate = 70%			

RELATED ITEM LEVEL 3

Action Item for Risk Assessment, Analysis and Management (LO 2)

Action Description:

Based off the assessment results collected for Calendar Year 2021, the Assessment Committee, in cooperation with the Accounting Department faculty, agreed that greater attention should be placed going forward on learning objectives that did not meet the minimum criteria (60% for junior-level classes (3000 level), 70% for senior-level classes (4000 level), and 75% for graduate-level classes (5000 level)). Specifically, it was decided that faculty who assess the learning objectives for goals that did not meet the minimum criteria should evaluate the emphasis and coverage of the related learning objectives in their courses. It was also noted that faculty should consider the appropriateness of the tools that measure said objectives. The Accounting Department Assessment Committee will continue to monitor AACSB and AICPA guidance and adapt our goals and learning objectives to maintain relevance and compliance with such guidance. Further planned action items are as follows:

RA02 Planned Action:

Continue to implement supplementary problems and exercises to increase students understanding of Risk Analysis and Reporting within the audit environment. I have focused on substantive procedures showing students how to test account balances, in the future I plan to implement more interact cases/problems to show students how to test controls and complete other engagements besides just audits (reviews and agreed upon procedures).

Emphasize the importance of a sound control environment and how to discern different types of controls

Implementing a variety of formal/informal activities throughout the semester: cases, quizzes, class participation, observation, reflections and/or conversations with students

## Systems and Process Management

Goal Description:

Our graduates will identify the appropriate businesses processes and system(s) and the related framework and controls to assist in the design and use of systems for efficient and effective operations.

[Note: Each of the five goals and corresponding learning objectives were adapted from the American Institute of Certified Public Accountants' accounting competencies section of the “Pre-certification Core Competency Framework.”]

Providing Department: Accounting BBA

Progress: Completed

RELATED ITEMS/ELEMENTS -----

RELATED ITEM LEVEL 1

Identify problems and establish controls (SPM - LO1)

Learning Objective Description:

Our students will identify potential problems and establish controls to allow for effective and efficient business operations.

**Systems and Process Management (LO 1) - Course embedded measures for identifying problems and establishing controls**

**Indicator Description:**

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of identifying problems and solutions for the corresponding learning goal of Systems and Process Management. The mix depends on the course in which the assessment is being made and the instructor’s choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

**Criterion Description:**

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of identifying problems and solutions.

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes (3000 level) and 70% for senior-level classes (4000 level).

**Findings Description:**

2021 3000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	172	112	60	N/A
Number of students meeting criteria	119	73	46	N/A
Percentage of successful students	69%	65%	77%	N/A

2021: 4000-Level Courses

	Total	Main	TWC	Online
--	-------	------	-----	--------

Number of students assessed	21	11	10	N/A
Number of students meeting criteria	20	11	9	N/A
Percentage of successful students	95%	100%	90%	N/A

#### Yearly Trend - 3000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 60%	80%	62%	69%

#### Yearly Trend - 4000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 70%	N/A	N/A	95%

#### RELATED ITEM LEVEL 3

#### Action Item for Systems and Process Management (LO 1)

##### Action Description:

Based off the assessment results collected for Calendar Year 2021, the Assessment Committee, in cooperation with the Accounting Department faculty, agreed that greater attention should be placed going forward on learning objectives that did not meet the minimum criteria (60% for junior-level classes (3000 level), 70% for senior-level classes (4000 level), and 75% for graduate-level classes (5000 level)). Specifically, it was decided that faculty who assess the learning objectives for goals that did not meet the minimum criteria should evaluate the emphasis and coverage of the related learning objectives in their courses. It was also noted that faculty should consider the appropriateness of the tools that measure said objectives. The Accounting Department Assessment Committee will continue to monitor AACSB and AICPA guidance and adapt our goals and learning objectives to maintain relevance and compliance with such guidance. Further planned action items are as follows:

##### S01 Planned Action:

I will continue using a variety of activities: homework, quizzes, assignments and tests. I will also stress how important it is to complete entire assignments in a timely manner. These activities will be designed to provide a variety of systematic methods to learn course material.

Increase the accounting analytical procedures elements of the course and allow students to practice said procedures

Increased emphasis on developing the skills necessary to identify and understand errors and manipulations

## Technology and Tools

### Goal Description:

Our graduates will identify and utilize relevant technology and tools to analyze data, and efficiently and effectively perform assigned tasks as well as support other competencies.

[Note: Each of the five goals and corresponding learning objectives were adapted from the American Institute of Certified Public Accountants' accounting competencies section of the “Pre-certification Core Competency Framework.”]

**Providing Department:** Accounting BBA

**Progress:** Completed

### RELATED ITEMS/ELEMENTS

#### RELATED ITEM LEVEL 1

#### Use technology to perform tasks (TECH - LO1)

##### Learning Objective Description:

Our students will use technology assisted tools to effectively perform assigned tasks.

#### RELATED ITEM LEVEL 2

#### Technology and Tools (LO1) - Course embedded measures for using technology to perform tasks

##### Indicator Description:

A mix of exam questions, projects, cases, and/or problem assignments, in multiple courses spread across the accounting curriculum, will be used to assess students' achievement on selected examples of the learning objective of assessing appropriate electronic databases to obtain decision-supporting information for the corresponding learning goal of Technology and Tools. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

##### Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of assessing appropriate electronic databases to obtain decision-supporting information.

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes (3000 level) and 70% for senior-level classes (4000 level).

##### Findings Description:

2021: 3000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	165	100	65	N/A
Number of students meeting criteria	157	93	64	N/A
Percentage of successful students	95%	93%	98%	N/A

2021: 4000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	115	69	46	N/A
Number of students meeting criteria	107	65	42	N/A
Percentage of successful students	93%	94%	91%	N/A

Yearly Trend - 3000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 60%	85%	93%	95%

Yearly Trend - 4000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 70%	100%	89%	93%

### **Action Item for Technology and Tools (LO 1)**

#### **Action Description:**

Based off the assessment results collected for Calendar Year 2021, the Assessment Committee, in cooperation with the Accounting Department faculty, agreed that greater attention should be placed going forward on learning objectives that did not meet the minimum criteria (60% for junior-level classes (3000 level), 70% for senior-level classes (4000 level), and 75% for graduate-level classes (5000 level)). Specifically, it was decided that faculty who assess the learning objectives for goals that did not meet the minimum criteria should evaluate the emphasis and coverage of the related learning objectives in their courses. It was also noted that faculty should consider the appropriateness of the tools that measure said objectives. The Accounting Department Assessment Committee will continue to monitor AACSB and AICPA guidance and adapt our goals and learning objectives to maintain relevance and compliance with such guidance. Further planned action items are as follows:

#### **T01 Planned Action:**

Continue to implement supplementary problems and exercises to increase students understanding of Risk Analysis and Reporting within the audit environment. I have focused on substantive procedures showing students how to test account balances, in the future I plan to implement more interact cases/problems to show students how to test controls and complete other engagements besides just audits (reviews and agreed upon procedures).

I will continue using a variety of activities: homework, quizzes. assignments and tests. I will also stress how important it is to complete entire assignments in a timely manner. These activities will be designed to provide a variety of systematic methods to learn course material.

## **Update to Previous Cycle's Plan for Continuous Improvement Item**

### **Previous Cycle's Plan For Continuous Improvement (Do Not Modify):**

#### **Closing Summary**

Based off the assessment results collected for Academic Year 2020-2021, the Assessment Committee, in cooperation with the Accounting Department faculty, agreed that greater attention should be placed going forward on learning objectives that did not meet the minimum criteria (60% for junior-level classes (3000 level), 70% for senior-level classes (4000 level), and 75% for graduate-level classes (5000 level)). Specifically, it was decided that faculty who assess the learning objectives for goals that did not meet the minimum criteria should evaluate the emphasis and coverage of the related learning objectives in their courses. It was also noted that faculty should consider the appropriateness of the tools that measure said objectives. The Accounting Department Assessment Committee will continue to monitor AACSB and AICPA guidance and adapt our goals and learning objectives to maintain relevance and compliance with such guidance. The Accounting Department is also excited to resume normal university operations (starting Fall 2021) including face-to-face teaching structure. The Accounting Department unanimously agrees that return to a face-to-face environment will improve student learning and, consequently, assessment results. Additionally, the department has communicated a variety of actions (noted in action items for learning objectives) planned for implementation starting in Fall 2021. The department believes that the return to a more traditional teaching environment will facilitate these actions and that they are value-adds. We will revisit the results of these actions in next year's assessment cycle.

#### **Update of Progress to the Previous Cycle's PCI:**

As expected, return to in-class instruction has resulted in an overall upward trend in student success rates with regard to Learning Objectives. The Accounting faculty are committed to acclimating new students and re-acclimating existing students to a more traditional learning environment.

## **New Plan for Continuous Improvement Item**

### **Closing Summary:**

Based off the assessment results collected for Calendar Year 2021, the Assessment Committee, in cooperation with the Accounting Department faculty, agreed that greater attention should be placed going forward on learning objectives that did not meet the minimum criteria (60% for junior-level classes (3000 level), 70% for senior-level classes (4000 level), and 75% for graduate-level classes (5000 level)).

Specifically, it was decided that faculty who assess the learning objectives for goals that did not meet the minimum criteria should evaluate the emphasis and coverage of the related learning objectives in their courses. It was also noted that faculty should consider the appropriateness of the tools that measure said objectives. The Accounting Department Assessment Committee will continue to monitor AACSB and AICPA guidance and adapt our goals and learning objectives to maintain relevance and compliance with such guidance. The Accounting Department (along with the College of Business Administration) has resumed normal university operations (as of Fall 2021) including a face-to-face teaching structure. The return to a face-to-face environment has improved student learning and, consequently, assessment results overall. Additionally, the department has communicated a variety of actions (noted in action items for learning objectives) planned for implementation starting in Fall 2022. The department believes that these actions are value-adds and will improve assessment results and student success rates with regard to Learning Objectives. We will revisit the results of these actions in next year's assessment cycle.