

Accounting MS

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 six 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 MS

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 standard is 75% for graduate-level classes (5000 level).

Findings Description:

2021: 5000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	66	66	N/A	N/A

Number of students meeting criteria	61	61	N/A	N/A
Percentage of successful students	92%	92%	N/A	N/A

Yearly Trend - 5000 Level Courses				
	2019	2020	2021	
Minimum Acceptable Rate = 75%	81%	91%	92%	

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:

Course reorganization – After teaching this course once, I now have a better idea of how to best organize the course and assignments

Addition of some new cases – especially some additional cases from Harvard Business Cases which proved successful last year.

Use of more guest speakers next year. Several representatives from CPA firms have indicated interest in speaking to my class on several of our topics. I hope to add at least one for the fall the semester.

Reassess the topics included in the course to ensure the most important topics receive appropriate coverage.

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 six 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 MS

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 standard is 75% for graduate-level classes (5000 level).

Findings Description:

2021: 5000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	48	48	N/A	N/A

Number of students meeting criteria	47	47	N/A	N/A
Percentage of successful students	98%	98%	N/A	N/A

Yearly Trend - 5000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 75%	86%	95%	98%

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:

While the past year was successful in achieving the goals, I intend to expand to a few more diverse and somewhat more selective cases that will further help measure the activity.

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 standard is 75% for graduate-level classes (5000 level).

Findings Description:

2021: 5000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	19	19	N/A	N/A
Number of students meeting criteria	17	17	N/A	N/A
Percentage of successful students	89%	89%	N/A	N/A

Yearly Trend - 5000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 75%	86%	89%	89%

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:

While the past year was successful in achieving the goals, I intend to expand to a few more diverse and somewhat more selective cases that will further help measure the activity.

Research

Goal Description:

Our graduates will identify, access and apply relevant professional frameworks, standards, and guidance, as well as other information for analysis and to make informed decisions.

[Note: Each of the six 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 MS

Progress: Completed

RELATED ITEMS/ELEMENTS -----

RELATED ITEM LEVEL 1

Access relevant standards (RES - LO2)

Learning Objective Description:

Our students will access relevant standards, rules, and other information.

RELATED ITEM LEVEL 2

Research (LO 2) - Course embedded measures for applying relevant information

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 Research. 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 standard is 75% for graduate-level classes (5000 level).

Findings Description:

2021: 5000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	121	121	N/A	N/A
Number of students meeting criteria	115	115	N/A	N/A
Percentage of successful students	95%	95%	N/A	N/A

Yearly Trend - 5000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 75%	89%	98%	95%

RELATED ITEM LEVEL 3

Action Item for Research (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:

RES02 Planned Action:

Course reorganization – After teaching this course once, I now have a better idea of how to best organize the course and assignments.

Addition of some new cases – especially some additional cases from Harvard Business Cases which proved successful last year.

Use of more guest speakers next year. Several representatives from CPA firms have indicated interest in speaking to my class on several of our topics. I hope to add at least one for the fall the semester.

Reassess the topics included in the course to ensure the most important topics receive appropriate coverage.

While the past year was successful in achieving the goals, I intend to expand to a few more diverse and somewhat more selective cases that will further help measure the activity.

I will continue using a variety of activities: cases, assignments, quizzes, tests and class participation. These activities will be designed to provide a variety of systematic methods to learn course material.

RELATED ITEM LEVEL 1

Employ research skills (RES - LO1)

Learning Objective Description:

Our students will employ relevant research skills.

RELATED ITEM LEVEL 2

Research (LO 1) - Course embedded measures for employing relevant research skills

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 Research. 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 standard is 75% for graduate-level classes (5000 level).

Findings Description:

2021: 5000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	68	68	N/A	N/A
Number of students meeting criteria	65	65	N/A	N/A
Percentage of successful students	96%	96%	N/A	N/A

Yearly Trend - 5000 Level Courses

2019	2020	2021
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Minimum
Acceptable Rate 89% 96% 96%
= 75%

RELATED ITEM LEVEL 3

Action Item for Research (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:

RES01 Planned Action:

Course reorganization – After teaching this course once, I now have a better idea of how to best organize the course and assignments.

Addition of some new cases – especially some additional cases from Harvard Business Cases which proved successful last year.

Use of more guest speakers next year. Several representatives from CPA firms have indicated interest in speaking to my class on several of our topics. I hope to add at least one for the fall the semester.

Reassess the topics included in the course to ensure the most important topics receive appropriate coverage.

While the past year was successful in achieving the goals, I intend to expand to a few more diverse and somewhat more selective cases that will further help measure the activity.

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 six 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 MS

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 standard is 75% for graduate-level classes (5000 level).

Findings Description:

2021: 5000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	46	46	N/A	N/A
Number of students meeting criteria	39	39	N/A	N/A
Percentage of successful students	85%	85%	N/A	N/A

Yearly Trend - 5000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 75%	83%	84%	85%

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:

The current method/level of instruction regarding the objective our students being able to assess the risk of technology and automated business processes will be enhanced. Course content and coverage will be expanded regarding internal control weaknesses or deficiencies in information processing procedures most likely through the use of additional cases.

The current method/level of instruction regarding the objective evaluating controls that mitigate risk of negative outcomes through prevention or detection or correction is acceptable. The current level of content and instruction will be maintained for this objective.

The current method/level of instruction regarding the objective of identifying potential problems and establishing controls to allow for effective and efficient business operations will be enhanced. The assessed rate of 86% successful attempts is slightly below the 90% acceptable successful attempt rate. However, the level for a successful attempt on this objective is a score of 90% on the assessment task.

The nature of coverage of the teaching content directed toward the goal of students using technology assisted tools effectively to perform assigned tasks is acceptable. The assessment success rate for this objective was 80.0% with a minimum success criteria of 90.0% on the assessment task for this objective. The current level of content and instruction will be maintained for this objective.

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 standard is 75% for graduate-level classes (5000 level).

Findings Description:

2021: 5000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	21	21	N/A	N/A
Number of students meeting criteria	17	17	N/A	N/A
Percentage of successful students	81%	81%	N/A	N/A

Yearly Trend - 5000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 75%	83%	80%	81%

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:

I will continue using a variety of activities: cases, assignments, quizzes, tests and class participation. These activities will be designed to provide a variety of systematic methods to learn course material.

The current method/level of instruction regarding the objective our students being able to assess the risk of technology and automated business processes will be enhanced. Couse content and coverage will be expanded regarding internal control weaknesses or deficiencies in information processing procedures most likely through the use of additional cases.

The current method/level of instruction regarding the objective evaluating controls that mitigate risk of negative outcomes through prevention or detection or correction is acceptable. The current level of content and instruction will be maintained for this objective.

The current method/level of instruction regarding the objective of identifying potential problems and establishing controls to allow for effective and efficient business operations will be enhanced. The assessed rate of 86% successful attempts is slightly below the 90% acceptable successful attempt rate. However, the level for a successful attempt on this objective is a score of 90% on the assessment task.

The nature of coverage of the teaching content directed toward the goal of students using technology assisted tools effectively to perform assigned tasks is acceptable. The assessment success rate for this objective was 80.0% with a minimum success criteria of 90.0% on the assessment task for this objective. The current level of content and instruction will be maintained for this objective.

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 six 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 MS

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.

RELATED ITEM LEVEL 2

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 standard is 75% for graduate-level classes (5000 level).

Findings Description:

2021: 5000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	63	63	N/A	N/A
Number of students meeting criteria	52	52	N/A	N/A
Percentage of successful students	83%	83%	N/A	N/A

Yearly Trend - 5000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 75%	88%	84%	83%

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:

The current method/level of instruction regarding the objective our students being able to assess the risk of technology and automated business processes will be enhanced. Couse content and coverage will be expanded regarding internal control weaknesses or deficiencies in information processing procedures most likely through the use of additional cases.

The current method/level of instruction regarding the objective evaluating controls that mitigate risk of negative outcomes through prevention or detection or correction is acceptable. The current level of content and instruction will be maintained for this objective.

The current method/level of instruction regarding the objective of identifying potential problems and establishing controls to allow for effective and efficient business operations will be enhanced. The assessed rate of 86% successful attempts is slightly below the 90% acceptable successful attempt rate. However, the level for a successful attempt on this objective is a score of 90% on the assessment task.

The nature of coverage of the teaching content directed toward the goal of students using technology assisted tools effectively to perform assigned tasks is acceptable. The assessment success rate for this objective was 80.0% with a minimum success criteria of 90.0% on the assessment task for this objective. The current level of content and instruction will be maintained for this objective.

Given the success derived from increasing the emphasis on auditing analytical procedures elements of the course (see below), my intention is to continue to increase the emphasis on those procedures in the course material. In addition, I plan to increase the identification of how specific analytical procedures may identify the presence or absence of individual controls in the reporting process.

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 six 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 MS

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 (LO 1) - 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 standard is 75% for graduate-level classes (5000 level).

Findings Description:

2021: 5000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	59	59	N/A	N/A
Number of students meeting criteria	54	54	N/A	N/A
Percentage of successful students	92%	92%	N/A	N/A

Yearly Trend - 5000 Level Courses

	2019	2020	2021
Minimum Acceptable Rate = 75%	92%	91%	92%

RELATED ITEM LEVEL 3

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:

The current method/level of instruction regarding the objective our students being able to assess the risk of technology and automated business processes will be enhanced. Course content and coverage will be expanded regarding internal control weaknesses or deficiencies in information processing procedures most likely through the use of additional cases.

The current method/level of instruction regarding the objective evaluating controls that mitigate risk of negative outcomes through prevention or detection or correction is acceptable. The current level of content and instruction will be maintained for this objective.

The current method/level of instruction regarding the objective of identifying potential problems and establishing controls to allow for effective and efficient business operations will be enhanced. The assessed rate of 86% successful attempts is slightly below the 90% acceptable successful attempt rate. However, the level for a successful attempt on this objective is a score of 90% on the assessment task.

The nature of coverage of the teaching content directed toward the goal of students using technology assisted tools effectively to perform assigned tasks is acceptable. The assessment success rate for this objective was 80.0% with a minimum success criteria of 90.0% on the assessment task for this objective. The current level of content and instruction will be maintained for this objective.

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.