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

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:

Learning Objective 01: Identify what needs to be measured and determine an appropriate, relevant and reliable measure for the intended use

3000-level courses

	Total	Main	TWC	Online
Number of students assessed	562	396	148	18
Number of students meeting criteria	410	289	107	14

Percentage of successful students	73.0%	73.0%	72.3%	77.8%

The criterion was met. The percentage of successful students, in all categories, exceeds the 60% success rate determined by the Department of Accounting for junior-level (3000-level) courses.

4000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	160	76	54	30
Number of students meeting criteria	121	58	45	18
Percentage of successful students	75.6%	76.3%	83.3%	60.0%

The criterion was met overall and for all face-to-face courses. For these courses, the percentage of successful students exceeds the 70% success rate determined by the Department of Accounting for senior-level (4000-level) courses. However, the success rate for online students did not meet the 70% criterion.

RELATED ITEM LEVEL 3

Action Item for Measurement Analysis and Interpretation (LO 1)
Action Description:

The criterion established for this learning objective was exceeded for all programs with one exception. For 4000-level courses, the online results fell below established criterion. These results came from only one section with a total of 30 students. This result may have resulted from the fact that the course was the only 4000-level course offered online and that the fact that it is an elective course. A similar result was seen in the previous assessment cycle. Student commitment to the course requirements may have been less because of the online modality or the elective nature of the course. Faculty teaching this course will increase focus on this learning objective in any online sections and will monitor future results.

Specific actions planned by faculty for addressing this learning objective in their courses in the future include:

Will cover data building tools, introduce AI and machine learning concepts and techniques.

Continue to try to select project topics that are of similar complexity from semester to semester. Encourage students to ask more questions before submitting the projects. Consider reducing the amount of deductions for grammar. Many students lose points due to grammar issues.

Will introduce automated cost systems concepts, and practice using excel.

Financial Statement impact: We need more thorough comprehension of how the financial statements are affected with every transaction or adjustment *continually* through the process (and not just at "period end"). I plan to incorporate several methods for this, including (a) handing out financial statements at the beginning of class, recording JEs and asking the students to update the values in the FS, and (b) placing more emphasis on the FS type of account when recording JEs and making calculations (IS, BS, SRE, SCF).

Provide an in-class problem to be solved at the end of each class session.

Conduct short group events in class every other week.

Possibly promote "badges" for completing all of the requirements each week.

I plan on continuing this path of active work and feedback in class. It seemed to stimulate their interest more than the traditional lecture-based model of teaching.

In the upcoming semester, the course will 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.

In the upcoming semester, the course will continue to provide more support through the case assignment. In the Fall 22, students struggled to complete the required work. The course was offered online in the Fall, which attracts a larger number of students. However, it is harder to motivate the online students to complete the case due to the amount of time required. In the Spring semester, increased communications as well as face to face feedback regarding the assignment, helped incentive students to stay the course.

The financial statement analysis and articulations improved. These assignments are a source of success for students and I intend to continue to create these opportunities for students to present and prepare these within the course.

Students will be required to continue completing a preliminary assignment designed to improve their performance on the formal fraud case analysis assignment. The preliminary assignment will allow students to receive feedback which can be utilized in the completion of the formal fraud case analysis assignment.

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

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:

Learning Objective 01: Prepare reports, memos, letters and other forms of communication with objectivity, conciseness and clarity

3000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	355	260	78	17
Number of students meeting criteria	245	174	61	10
Percentage of successful students	69.0%	66.9%	78.2%	58.8%

The criterion was met. The percentage of successful students, in all categories, exceeds the 60% success rate determined by the Department of Accounting for junior-level (3000-level) courses, with the exception of the online courses which was very close to the criterion at 58.8%.

4000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	161	76	55	30
Number of students meeting criteria	127	61	41	25
Percentage of successful students	78.9%	80.3%	74.5%	83.3%

The criterion was met. The percentage of successful students, in all categories, exceeds the 70% success rate determined by the Department of Accounting for senior-level (4000-level) courses.

RELATED ITEM LEVEL 3

Action Item for Reporting (LO 1)

Action Description:

The criterion established for this learning objective was exceeded. For one 3000-level course, the online results were essentially at the minimum criterion (the success rate was 58.8% and the criterion was 60%). While the criterion is essentially met, this one online class with only 17 students had results significantly less than the other modalities. This represents a small fraction of our students. However, faculty teaching this course will increase focus on this learning objective and will also consider if their assessment methods are appropriate as compared to the face-to-face courses. The department will continue to monitor.

Specific actions planned by faculty for addressing this learning objective in their courses in the future include:

Will cover data building tools, introduce AI and machine learning concepts and techniques.

Continue to try to select project topics that are of similar complexity from semester to semester. Encourage students to ask more questions before submitting the projects. Consider reducing the amount of deductions for grammar. Many students lose points due to grammar issues.

All learning goals were assessed and the results meet the department standard of 70% success rate for all goals. The Reporting goal is the goal that had the lowest success rate. This was true last year as well. Based on last years' results, I recently implemented a new approach to this goal by integrating it throughout all of the course instead of viewing it as a discrete topic. While assessment results did not improve this year, I believe this integrative approach is more conceptually sound and that it is too early to abandon it at this time. Therefore, I plan to continue my current integrative approach but to increase the amount of coverage of Reporting issues in my lectures and class activities and to add additional questions relating to this goal to my class quizzes. Hopefully this increased exposure will help to improve student learning of consolidated financial reporting.

Financial Statement impact: We need more thorough comprehension of how the financial statements are affected with every transaction or adjustment *continually* through the process (and not just at "period end"). I plan to incorporate several methods for this, including (a) handing out financial statements at the beginning of class, recording JEs and asking the students to update the values in the FS, and (b) placing more emphasis on the FS type of account when recording JEs and making calculations (IS, BS, SRE, SCF).

I plan on continuing this path of active work and feedback in class. It seemed to stimulate their interest more than the traditional lecture-based model of teaching.

In the upcoming semester, the course will 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.

In the upcoming semester, the course will continue to provide more support through the case assignment. In the Fall 22, students struggled to complete the required work. The course was offered online in the Fall, which attracts a larger number of students. However, it is harder to motivate the online students to complete the case due to the amount of time required. In the Spring semester, increased communications as well as face to face feedback regarding the assignment, helped incentive students to stay the course.

The financial statement analysis and articulations improved. These assignments are a source of success for students and I intend to continue to create these opportunities for students to present and prepare these within the course.

Students will be required to continue completing a preliminary assignment designed to improve their performance on the formal fraud case analysis assignment. The preliminary assignment will allow students to receive feedback which can be utilized in the completion of the formal fraud case analysis assignment.

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.

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:

Learning Objective 02: Describe work performed and conclusions reached in a manner that enhances the reports' usefulness

3000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	107	79	28	N/A
Number of students meeting criteria	68	47	21	N/A
Percentage of successful students	63.6%	59.5%	75.0%	N/A

The criterion was met overall with a total success rate in excess of the 60% criteria set by the Department of Accounting for junior-level (3000-level) courses. The most notable finding here is the difference between campuses. While the success rate at the main campus is extremely close to the target of 60%, it is notably lower than the TWC campus of 75%.

4000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	125	72	53	N/A
Number of students meeting criteria	100	58	42	N/A
Percentage of successful students	80.0%	80.6%	79.2%	N/A

The criterion was met. The percentage of successful students, in all categories, exceeds the 60% success rate determined by the Department of Accounting for junior-level (3000-level) courses. Success rates are extremely consistent across campuses.

RELATED ITEM LEVEL 3

Action Item for Reporting (LO 2)
Action Description:

The criterion established for this learning objective was exceeded. However, there were two notable results. First, the overall success rate of 63.6% for 3000-level courses, while exceeding the established criterion, was noticeably lower than the overall rate in the prior two years (both 73%). This is being driven by a decreased success rate at the main campus. This decline for the main campus while the TWC campus remained at 75% is curious. There is no obvious reason for this and faculty intend to monitor future results carefully.

Specific actions planned by faculty for addressing this learning objective in their courses in the future include:

Will cover data building tools, introduce AI and machine learning concepts and techniques.

I plan on continuing this path of active work and feedback in class. It seemed to stimulate their interest more than the traditional lecture-based model of teaching.

My plan is to continue to use supplementary exercises, cases, and technology (excel and Power Bi) within the class, but to develop these further by using real companies rather than fictional companies. Most importantly I will have the students conduct research on their own of these companies so that they can implement what they have learned to companies currently in the world. This will allow the students to take what they have learned and apply it in any audit scenario so that they can determine what risks a company has and how to understand and read an audit opinion issued for any company.

Students will be required to continue completing a preliminary assignment designed to improve their performance on the formal fraud case analysis assignment. The preliminary assignment will allow students to receive feedback which can be utilized in the completion of the formal fraud case analysis assignment.

Students will be required to continue completing a preliminary assignment designed to improve their performance on the formal fraud case analysis assignment. The preliminary assignment will allow students to receive feedback which can be utilized in the completion of the formal fraud case analysis assignment.

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

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:

Learning Objective 01: Assess the risk of technology and automated business processes

3000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	169	113	56	N/A
Number of students meeting criteria	121	80	41	N/A
Percentage of successful students	71.6%	70.8%	73.2%	N/A

The criterion was met. The percentage of successful students, in all categories, exceeds the 60% success rate determined by the Department of Accounting for junior-level (3000-level) courses.

4000 – Level Courses   N/A

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

All 3000-level courses exceed established criterion. In addition, the overall success rate is very similar to that of previous years. There were no 4000-level courses which assessed this particular learning objective.

Specific actions planned by faculty who assess this learning objective include:

I am planning on spending more time working through problems and applying knowledge and less time lecturing. The material is theory-based and therefore does not need as much explanation compared to other accounting courses.

Continue using a variety of activities that systematically complement each other with learning course material. Reinforce need that assignments are to be completed over more of the timespan given and not the day or so before due, which leads to rushing through and/or not giving sufficient attention to assignment requirements. This reinforcement needs to particularly be done for assignments early in the semester.

Evaluate controls (RA - LO2)
Learning Objective Description:

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

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:

Learning Objective 02: Evaluate controls that mitigate risk of negative outcomes through prevention or detection and correction

3000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	52	31	21	N/A
Number of students meeting criteria	41	25	16	N/A
Percentage of successful students	78.8%	80.6%	76.2%	N/A

The criterion was met. The percentage of successful students, in all categories, exceeds the 60% success rate determined by the Department of Accounting for junior-level (3000-level) courses.

4000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	89	53	36	N/A
Number of students meeting criteria	68	39	29	N/A
Percentage of successful students	76.4%	73.6%	80.6%	N/A

The criterion was met. The percentage of successful students, in all categories, exceeds the 70% success rate determined by the Department of Accounting for senior-level (4000-level) courses.

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

All level courses and all modalities exceeded established criterion. This was the first year that this learning objective was assessed in a 3000-level course. Trends will be monitored going forward.

Specific actions planned by faculty who assess this learning objective include:

I am planning on spending more time working through problems and applying knowledge and less time lecturing. The material is theory-based and therefore does not need as much explanation compared to other accounting courses.

My plan is to continue to use supplementary exercises, cases, and technology (excel and Power Bi) within the class, but to develop these further by using real companies rather than fictional companies. Most importantly I will have the students conduct research on their own of these companies so that they can implement what they have learned to companies currently in the world. This will allow the students to take what they have learned and apply it in any audit scenario so that they can determine what risks a company has and how to understand and read an audit opinion issued for any company.

Continue using a variety of activities (cases, assignments, quizzes, tests and class participation) that systematically complement each other with learning course material.

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

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:

Learning Objective 01: Identify potential problems and establish controls to allow for effective and efficient business operations

3000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	222	146	76	N/A
Number of students meeting criteria	144	94	50	N/A
Number of students meeting criteria	64.9%	64.4%	65.8%	N/A

The criterion was met. The percentage of successful students, in all categories, exceeds the 60% success rate determined by the Department of Accounting for junior-level (3000-level) courses.

4000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	8	N/A	8	N/A
Number of students meeting criteria	6	N/A	6	N/A
Number of students meeting criteria	75.0%	N/A	75.0%	N/A

The criterion was met. The percentage of successful students, in all categories, exceeds the 70% success rate determined by the Department of Accounting for senior-level (4000-level) courses.

Action Item for Systems and Process Management (LO 1)
Action Description:

All established criterion for this learning objective were exceeded. Faculty assessing this learning objective indicated the following action plans:

Will cover data building tools, introduce AI and machine learning concepts and techniques.

I am planning on spending more time working through problems and applying knowledge and less time lecturing. The material is theory-based and therefore does not need as much explanation compared to other accounting courses.

Continue using a variety of activities that systematically complement each other with learning course material. Reinforce need that assignments are to be completed over more of the timespan given and not the day or so before due, which leads to rushing through and/or not giving sufficient attention to assignment requirements. This reinforcement needs to particularly be done for assignments early in the semester.

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

Use technology to perform tasks (TECH - LO1)
Learning Objective Description:

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

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:

Learning Objective 01: Use technology assisted tools to effectively perform assigned tasks

3000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	170	114	56	N/A
Number of students meeting criteria	153	102	51	N/A
Number of students meeting criteria	90.0%	89.5%	91.1%	N/A

The criterion was met. The percentage of successful students, in all categories, exceeds the 60% success rate determined by the Department of Accounting for junior-level (3000-level) courses.

4000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	87	43	44	N/A
Number of students meeting criteria	82	41	41	N/A
Number of students meeting criteria	94.3%	95.3%	93.2%	N/A

The criterion was met. The percentage of successful students, in all categories, exceeds the 70% success rate determined by the Department of Accounting for senior-level (4000-level) courses.

RELATED ITEM LEVEL 3

Action Item for Technology and Tools (LO 1)

Action Description:

All criterion were significantly exceeded. Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

Will cover data building tools, introduce AI and machine learning concepts and techniques.

Continue using a variety of activities that systematically complement each other with learning course material. Reinforce need that assignments are to be completed over more of the timespan given and not the day or so before due, which leads to rushing through and/or not giving sufficient attention to assignment requirements. This reinforcement needs to particularly be done for assignments early in the semester.

Continue to assign most homework and practice assignments in Excel.

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 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.

Update of Progress to the Previous Cycle's PCI:

During the calendar year of 2022, faculty carried out their planned activities as noted in the previous assessment report. They placed increased emphasis on those learning objectives which did not meet the minimum criteria and some revised their assessment methods.

The Department of Accounting continued its monitoring of AICPA activity as planned and noted two significant events. First, the AICPA made changes in its Pre-Certification Core Competency Framework - which is the basis for our learning objectives. Second, the AICPA announced significant changes in the content of the CPA Exam (effective in January 2024). This announcement required the Department to begin an extensive process of curriculum review and revision. Because of this ongoing process, the Department of Accounting has determined that changes to our assessment plan necessitated by these events will be delayed until our curriculum changes have been completed. Thus, no changes relating to these AICPA events were made during 2022.

New Plan for Continuous Improvement Item

Closing Summary:

After reviewing assessment results collected for calendar year 2022, the Department of Accounting developed the following assessment plan:

1. We will continue to use our established assessment criteria for the BBA degree which are: 60% for junior-level classes (3000 level) and 70% for senior-level classes (4000 level).
2. Where assessment results do not meet established criteria, additional focus and attention on the learning objective is required. Specifically, faculty whose assessments efforts do not exceed the established criteria should evaluate the emphasis and coverage of the related learning objective in their course.
3. Faculty will continue to evaluate and consider the appropriateness of the assessment methods they are using.
4. The Accounting Department is currently dealing with several significant changes. Beginning in 2024, the content of the CPA exam is changing. In addition, the Texas state legislature made recent changes regarding qualifications to take the CPA exam and to gain licensure. As a result, the department is currently in the process of making significant changes to the curriculum. We expect this will necessitate corresponding changes in our assessment plan in the future. However, we cannot implement these changes until the curriculum revisions have been completed.
5. The Accounting Department continually monitors changes to the AICPA's Pre-Certification Core Competency Framework, on which our learning objectives are based. We are aware of some recent changes made to the Framework, most of which are minor wording changes which do not significantly affect our assessment efforts. Therefore, for consistency and to aid in comparison across years, we have not made similar changes to our learning objectives at this time. In the future, when we make the needed changes to our assessment plan related to our curriculum changes (as discussed in #4 above), we will incorporate these changes to the AICPA's Framework at that time.
6. The Accounting Department Assessment Committee plans to revise some of our internal forms to improve our process of assessment data collection.