

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

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:

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

5000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	51	38	N/A	13
Number of students meeting criteria	46	34	N/A	12
Percentage of successful students	90.2%	89.5%	N/A	92.3%

The criterion was met. The percentage of successful students, in all categories, exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses.

2019 2020 2021 2022

81% 91% 92% 90.2%

RELATED ITEM LEVEL 3

Action Item for Measurement Analysis and Interpretation (LO 1)

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses.

Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

This year was the first time I taught this course. While I believe the course was highly successful, there are many things I plan to do to improve the course next year. These include:

- 1. Course reorganization - After teaching this course once, I now have a better idea of how to best organize the course and assignments.
- 2. Addition of some new topics.
- 3. 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, especially in the area of Derivatives and ESG.

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

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:

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

5000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	39	39	N/A	N/A
Number of students meeting criteria	38	38	N/A	N/A
Percentage of successful students	97.4%	97.4%	N/A	N/A

The criterion was met. The percentage of successful students, in all categories, exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses.

2019 2020 2021 2022

86% 95% 98% 97.4%

RELATED ITEM LEVEL 3

Action Item for Reporting (LO 1)

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses.

Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

Add new classroom cases.

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:

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

5000-Level Courses

	Total	Main	TWC	Online
Number of students assessed	18	18	N/A	N/A
Number of students meeting criteria	17	17	N/A	N/A
Percentage of successful students	94.4%	94.4%	N/A	N/A

The criterion was met. The percentage of successful students exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses.

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
86%	89%	89%	94.4%

RELATED ITEM LEVEL 3

Action Item for Reporting (LO 2)

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses.

Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

Add new classroom cases.

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

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:

Learning Objective 02: Access relevant standards, rules and other information

5000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	98	98	N/A	N/A
Number of students meeting criteria	91	91	N/A	N/A
Percentage of successful students	92.9%	92.9%	N/A	N/A

The criterion was met. The percentage of successful students exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses.

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
89%	98%	95%	92.9%

RELATED ITEM LEVEL 3

Action Item for Research (LO 2)

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses.

Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

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

Add new classroom cases.

This year was the first time I taught this course. While I believe the course was highly successful, there are many things I plan to do to improve the course next year. These include:

1. Course reorganization - After teaching this course once, I now have a better idea of how to best organize the course and assignments.
2. Addition of some new topics.
3. 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, especially in the area of Derivatives and ESG.

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:

Learning Objective 01: Employ relevant research skills

5000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	77	77	N/A	N/A
Number of students meeting criteria	75	75	N/A	N/A
Percentage of successful students	97.4%	97.4%	N/A	N/A

The criterion was met. The percentage of successful students exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses.

2019 2020 2021 2022

89% 96% 96% 97.4%

RELATED ITEM LEVEL 3

Action Item for Research (LO 1)

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses.

Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

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

Add new classroom cases.

This year was the first time I taught this course. While I believe the course was highly successful, there are many things I plan to do to improve the course next year. These include:

- 1. Course reorganization - After teaching this course once, I now have a better idea of how to best organize the course and assignments.
- 2. Addition of some new topics.
- 3. 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, especially in the area of Derivatives and ESG.

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

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:

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

5000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	40	20	N/A	20
Number of students meeting criteria	39	19	N/A	20
Percentage of successful students	97.5%	95.0%	N/A	100.0%

The criterion was met. The percentage of successful students, in all categories, exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses. One interesting note is that the 2022 success rate is significantly higher than the three previous years.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	83%	84%	85%	97.5%

RELATED ITEM LEVEL 3

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

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses.

One interesting result was that for this learning objective, the result was significantly higher than the three previous years. This will be investigated to determine the reason for this increase.

Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

Continue using a variety of activities (cases, assignments, quizzes, tests and class participation) that systematically complement each other with learning 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 standard is 75% for graduate-level classes (5000 level).

Findings Description:

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

5000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	20	N/A	N/A	20
Number of students meeting criteria	19	N/A	N/A	19
Percentage of successful students	95.0%	N/A	N/A	95.0%

The criterion was met. The percentage of successful students exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses. Note that the 2022 result is significantly higher than the previous three years which suggests a need to consider the appropriateness of the assessment technique being used.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	83%	80%	81%	95%

RELATED ITEM LEVEL 3

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

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses.

One interesting result was that for this learning objective, the result was significantly higher than the three previous years. This will be investigated to determine the reason for this increase.

Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

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 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

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:

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

5000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	51	18	N/A	33
Number of students meeting criteria	46	15	N/A	31
Number of students meeting criteria	90.2%	83.3%	N/A	93.9%

The criterion was met. The percentage of successful students, in all categories, exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses.

2019 2020 2021 2022

88% 84% 83% 90.2%

RELATED ITEM LEVEL 3

Action Item for Systems and Process Management (LO 1)

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses.

Individual faculty who assess this learning objective indicated the following action plans for the upcoming assessment cycle:

Because I believe the actions taken for the past two years has been successful by requiring students to apply analytical procedures to assess individual controls in the reporting process, my intention is to extend this course content to an even greater number of class cases. I also plan to examine the potential effectiveness of expanding the nature of the analytical procedures to possibly include increased statistical applications beyond the use of regression analysis to include time series regression.

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

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:

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

5000 – Level Courses

	Total	Main	TWC	Online
Number of students assessed	51	18	N/A	33
Number of students meeting criteria	48	18	N/A	30
Number of students meeting criteria	94.1%	100.0%	N/A	90.9%

The criterion was met. The percentage of successful students, in all categories, exceeds the 75% success rate determined by the Department of Accounting for graduate-level (5000-level) courses.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	92%	91%	92%	94.1%

RELATED ITEM LEVEL 3

Action Item for Technology and Tools (LO 1)

Action Description:

The percentage of successful students, in all categories, exceeded the 75% success rate determined by the Department of Accounting for graduate-level (5000 level) courses.

Individual faculty who assess this learning objective indicated that they planned to continue use of technology embedded in their course requirements.

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. Assessment results far in excess of minimum criteria for 5000 level courses (75%) suggest these activities are successful in achieving learning objectives.

The Department of Accounting continued to monitor AICPA activity as planned and noted two significant events during 2022. 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 and instead will be carried out in the future.

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 MS degree which is 75% for graduate (5000 level) courses.
2. In the future, if assessment results do not meet established criteria, additional focus and attention on the learning objective will be indicated. Specifically, faculty whose assessments efforts do not exceed the established criteria will re-evaluate the emphasis and coverage of the related learning objective in their course.
3. During 2022, one learning objective had significantly higher results than it had in the three previous years. This change in the trend will be monitored in the future.
4. Assessment results for all learning objectives in the MS program courses had very high success rates with most being above 90%. This suggests that the Department should consider the appropriateness of
 1. the minimum criteria for these courses;
 2. current assessment methods being used.The Assessment Committee will discuss and determine what, if any actions should be taken with regard to the minimum criteria. In the meantime, all faculty will continue to evaluate and consider the appropriateness of the assessment methods they are using.
5. 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.
6. 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.
7. The Accounting Department Assessment Committee plans to revise some of our internal forms to improve our process of assessment data collection.