

# 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	Total	Campus	TWC	Online
Number of students assessed	658	442	216	-
Number of students meeting criteria	504	344	160	-
Percentage of successful students	76.6%	77.8%	74.1%	

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	Total	Campus	TWC	Online
Number of students assessed	233	82	89	62
Number of students meeting criteria	186	66	72	48
Percentage of successful students	79.8%	80.5%	80.9%	77.4%

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 Measurement Analysis and Interpretation (LO 1)**

**Action Description:**

The criterion established for this learning objective was exceeded for all levels of courses and modalities. Faculty were pleased to see that the total success rate increased over the last 2 years as follows:	
2021	69.4%
2022	74.6%
2023	78.6%

Last year there was one problem area where the criteria was not met (4000-level online course). This was monitored and it now has a success rate of 77.4%, well above the established criterion. Because the criterion was exceeded in all categories, the faculty do not believe major changes are needed. However, this particular learning objective is assessed by many different faculty in many different courses. Individual faculty provided the following specific action plans to address this learning objective in their courses in the future:

*I will add Problem Based Learning to each class session.*

*I plan to encourage more questions about the project in class next semester. I will monitor this next semester and make changes to this approach as needed.*

*The hope is to continue to push students for higher assessment results and overall deeper understanding of measurement within the industry. The plan is to continue to push group work and real-world examples to provide students a deeper understanding of the unique way transactions are measured in the industry.*

*For next semester, I plan to grade the tax return project in two phases. I will require students to turn in a first attempt at the tax return no later than the second week in March. The objective is to encourage the students to get started on the project early in the semester and avoid the catastrophic failure associated with procrastination. I will monitor this next semester and make changes to this approach as needed.*

*The preparatory assignments have been successful in prior semesters as well as the current semester in maintaining a high level of students that met or exceeded the minimum score. I intend to continue to use the preparatory assignments in the future because of its demonstrated effectiveness.*

*The assessments showed that students achieved an acceptable level of learning of some of the most basic applications and formats for financial statements. Student grade achievements could be higher and by adding a problem based learning focus should increase their performance on the graded exams. I will be attending an problem based learning conference in January 2024 and will incorporate what I learn there into my 2024 courses.*

*I plan to send out reminders more frequently specifically related to this assignment, so that students are aware. I will break down the submissions for the larger chapter and require students to turn in the journal entries into smaller sections, so they don’t wait until the last minute and become overwhelmed.*

*I will continue to fine-tune my lectures and practice exercises in an attempt to see continued improvement, but no major changes are planned.*

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	Total	Campus	TWC	Online
Number of students assessed	477	330	147	-
Number of students meeting criteria	348	251	97	-
Percentage of successful students	73.0%	76.1%	66.0%	

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.

It is noted that the success rate for TWC students is significantly lower than main-campus students.

4000 Level	Total	Campus	TWC	Online
Number of students assessed	232	84	86	62
Number of students meeting criteria	186	62	70	54
Percentage of successful students	80.2%	73.8%	81.4%	87.1%

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.

Unlike the junior-level classes above, for the senior-level class we see that TWC students have a significantly higher success rate.

RELATED ITEM LEVEL 3

Action Item for Reporting (LO 1)

Action Description:

The criterion established for this learning objective was exceeded for all levels of courses and for all modalities. However, the department noted that, while still in excess of established criterion, the 3000-level courses at TWC had a noticeably lower success rate (66%) than other locations. This is in line with an observed declining trend for TWC location for several learning objectives this assessment cycle. The TWC success rate is lower than last year but higher than the year before that. Results for this location seem to be more volatile than other locations. Faculty will continue to monitor. The faculty discussed possible reasons for lower success rates at TWC and these are included in the department's Plan for Continuous Improvement.

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

*While assessment results for all sections exceeded the 60% standard for junior-level classes set by the Department of Accounting, it is notable that the late afternoon class (section 02) had lower results.It is possible that meeting later in the afternoon caused students to engage in the project and ask less questions.For next semester, I plan to encourage more questions about the project in class. I will monitor this next semester and make changes to this approach as needed.*

*For next semester, I plan to grade the tax return memo in two phases. I will require students to turn in a first draft of the tax research memo no later than the second week of March as 10% of the overall grade.The objective is to encourage the students to get started on the project early in the semester and avoid the catastrophic failure associated with procrastination. I will monitor this next semester and make changes to this approach as needed.*

*Although the results were good, I'd like to see a higher percentage as the metric for success. To that end, I'll plan to incorporate more problem based learning on the financial statement construction for each topic covered as well as a compilation at the end of each chapter.*

RELATED ITEM LEVEL 1

Describe work performed and conclusions reached (RPT - LO2)

Learning Objective Description:

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

RELATED ITEM LEVEL 2

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

Indicator Description:

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

Criterion Description:

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

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

Findings Description:

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

4000 Level	Total	Campus	TWC	Online
Number of students assessed	142	74	44	24
Number of students meeting criteria	112	60	30	22
Percentage of successful students	78.9%	81.1%	68.2%	91.7%

The criterion was met overall. The percentage of successful students exceeds the 70% success rate determined by the Department of Accounting for senior-level (4000-level) courses for students on the main campus and for online students. However, TWC student success rate fell just barely below the required level. The variation across groups is also noted.

RELATED ITEM LEVEL 3

Action Item for Reporting (LO 2)

Action Description:

The criterion established for this learning objective was exceeded in total. However, the TWC location student success rate fell below the department's 70% criterion for 4000-level courses. This is significantly different from the main campus students. This decline in TWC results is consistent with results found for other learning objectives as well. This TWC issue was discussed by the faculty and is further discussed in the department's Plan for Continuous Improvement.

This learning objective is only assessed in several sections of one course. Specific actions planned by the faculty teaching this course for addressing this learning objective include:

*In the upcoming semester, I intend to enhance the learning experience by expanding the variety of companies in our exercises, thereby increasing their complexity. Additionally, I aim to place a greater emphasis on class discussions. Through encouraging students to share their perspectives and insights, we can cultivate a more dynamic and interactive learning environment.*

*The decision to introduce this material earlier in the semester is rooted in the belief that early exposure establishes a stronger foundation. Addressing the topic sooner provides students with more time to absorb the concepts and progressively enhance their ability to analyze and apply these skills.*

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 ITEMS/ELEMENTS -----

RELATED ITEM LEVEL 1

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

Learning Objective Description:

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

RELATED ITEM LEVEL 2

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

Indicator Description:

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

Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of identifying risks. Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes (3000 level) and 70% for senior-level classes (4000 level).

Findings Description:

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

3000 Level	Total	Campus	TWC	Online
Number of students assessed	146	106	40	-
Number of students meeting criteria	97	73	24	-
Percentage of successful students	66.4%	68.9%	60.0%	

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. It is noted that the TWC student success rate is barely meeting established criteria.

4000 Level - N/A

RELATED ITEM LEVEL 3

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

Action Description:

Overall, the criterion was met by all categories. Results for main campus location were very consistent with prior years. However, it is noted that the TWC location had a success rate of 60% - the minimum established by the department for 3000-level courses. TWC results were lower than main campus results. This is a trend for TWC that has been observed across several learning objectives for this assessment cycle. Faculty met and discussed the TWC trend. See the department's Plan for Continuous Improvement for additional discussion of this issue.

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

*I intend to continue to use the same activities in the future, and stress more the importance of completing assignments in a timelier manner and emphasize the substantial weight placed on answering questions in the assignment.*

*In the upcoming semester, I intend to enhance the learning experience by expanding the variety of companies in our exercises, thereby increasing their complexity. Additionally, I aim to place a greater emphasis on class discussions. Through encouraging students to share their perspectives and insights, we can cultivate a more dynamic and interactive learning environment.*

*The decision to introduce this material earlier in the semester is rooted in the belief that early exposure establishes a stronger foundation. Addressing the topic sooner provides students with more time to absorb the concepts and progressively enhance their ability to analyze and apply these skills.*

RELATED ITEM LEVEL 1

Evaluate controls (RA - LO2)

Learning Objective Description:

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

RELATED ITEM LEVEL 2

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

Indicator Description:

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

Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of evaluating controls. Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes (3000 level) and 70% for senior-level classes (4000 level).

Findings Description:

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

4000 Level	Total	Campus	TWC	Online
Number of students assessed	107	63	44	-
Number of students meeting criteria	83	51	32	-
Percentage of successful students	77.6%	81.0%	72.7%	

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 Risk Assessment, Analysis and Management (LO 2)

Action Description:

Criterion were exceeded for all categories and locations. Success rate was slightly higher than in prior year. No particular need for remediation is seen here, but faculty will continue to monitor in the future.

Specific actions planned by the faculty assessing this learning objective in the future include:

*In the upcoming semester, my strategy involves maintaining the use of Power BI. Instead of providing detailed instructions, I plan to encourage students to develop an independent understanding of the program. The goal is for them to exercise their judgment in utilizing the software to effectively comprehend a company's controls.*

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

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 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	Total	Campus	TWC	Online
Number of students assessed	164	120	44	-
Number of students meeting criteria	85	63	22	-
Percentage of successful students	51.8%	52.5%	50.0%	

Established criterion was not met. The percentage of successful students, in all categories, was below the 60% success rate determined by the Department of Accounting for junior-level (3000-level) courses.

4000 Level	Total	Campus	TWC	Online
Number of students assessed	12	12	-	-
Number of students meeting criteria	11	11	-	-
Percentage of successful students	91.7%	91.7%		

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 Systems and Process Management (LO 1)**

**Action Description:**

Criterion for this learning objective was not met for 3000-level courses but was met for 4000-level courses. For the 3000-level courses, both main campus and TWC success rates fell below the 60% criterion established by the department.

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

I intend to continue to use the same activities in the future, and stress more the importance of completing assignments in a timelier manner and emphasize the substantial weight placed on answering questions in the assignment.

**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

RELATED ITEMS/ELEMENTS -----

RELATED ITEM LEVEL 1

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

**Learning Objective Description:**

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

RELATED ITEM LEVEL 2

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

**Indicator Description:**

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

**Criterion Description:**

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

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

**Findings Description:**

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

3000 Level	Total	Campus	TWC	Online
Number of students assessed	148	108	40	-
Number of students meeting criteria	145	106	39	-
Percentage of successful students	98.0%	98.1%	97.5%	

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

4000 Level	Total	Campus	TWC	Online
Number of students assessed	127	64	63	-
Number of students meeting criteria	123	63	60	-
Percentage of successful students	96.9%	98.4%	95.2%	

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:**

Criterion was met for all course levels and modalities. Success rates were very high. Based on these findings, faculty do not see the need for remediation for this learning objective. However, these results will continue to be monitored.

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

- I intend to continue to use the same activities in the future, and stress more the importance of completing assignments in a timely manner.*
- Results are excellent for both sections, far exceeding the 70% success rate required by the Department of Accounting.No remediation is deemed necessary.The action plan is to continue monitoring to ensure student performance remains high.*

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

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

**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.

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

Update:

1. This item was completed. The department did continue our use of 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) for the 2023 assessment cycle.
2. This item was completed. Faculty whose assessments efforts did not exceed the established criteria in the previous assessment cycle continued to evaluate the emphasis and coverage of the related learning objective in their course. With only one notable exception, success rates improved.
3. This item was completed. After consideration, some faculty members did change their assessment method and will now monitor results.
4. This item has not yet been completed. As noted in the previous cycle's PCI, we cannot implement these changes to our assessment plan until we complete the process of making curriculum changes that have been necessitated by recent changes in the CPA exam and changes in the licensure requirements. These changes are outside forces that the department has no control over and to which we must adapt our curriculum. Once we are able to complete our curriculum adjustments/changes, we will adjust our assessment plan accordingly. This is an ongoing item and will be included in the current year PCI.
5. This item has not yet been completed. These changes are minor, and for purposes of consistency and to aid in comparison across years, we have decided it is best to make these minor changes at the same time we make the needed changes to our curriculum (see #4 above). Thus, this item will continue to be included in this cycle's PCI.
6. This item was completed. The department made changes to our Action Item Planning form. That form did not match action item plans with specific learning objectives so we discontinued its use and incorporated the action items into our written assessment reports instead. This new approach matches action items with each specific learning objective and also requires faculty to reflect on the results from their previous action items.

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

##### **Closing Summary:**

The faculty of the Department of Accounting met and reviewed the 2023 assessment results. Most learning objectives had success rates well in excess of our department criteria. In these areas we do not propose any major changes. However, we did identify two areas of deficiencies in our assessment results.

These areas of concern include:

1. deficiencies for TWC location (for Measurement, Reporting and Risk Assessment learning objectives)
2. deficiencies for the Systems and Process Management learning objective (all locations)

##### **TWC Deficiencies**

In examining our assessment results, a pattern immediately emerged. Four out of five of the identified deficiencies were related to assessments of TWC courses. Discussion revealed a general feeling among the faculty that in the last few semesters the students at TWC seem much more unwilling to complete assignments, participate in class, ask questions, or complete the work they are assigned. In general, engagement seems noticeably lacking in this group of students. The brainstormed and developed the following list of possible reasons for this.

- TWC students, on average, represent a very different population of students as compared to our Huntsville campus. They are older, non-traditional students who generally work full time and take classes at night. Many have children and family responsibilities as well. Many of these students are taking very heavy course loads (often in class 3 or 4 nights per week). This overloaded schedule could be the reason they seem to devote so little time to course requirements. However, this does not explain why the assessment results were worse this particular year – because this student population has always had these characteristics.
- All TWC classes meet only once a week. This is a much more difficult way to take accounting courses. One class absence means they miss an entire week of material and once a week delivery also results in larger assignments. It seems many TWC students don't spend as much time on class work between class meetings as they should and often forget material presented in class by the time they attempt the assignments (almost a week later). This could be a time management problem or could be related to the overloaded schedule discussed above.
- There is anecdotal evidence that some students choose to take classes at TWC only to avoid taking Friday classes in Huntsville. Therefore we may have more students taking courses at TWC for whom this method of delivery is not ideal, for the reasons discussed above.

Faculty noted that this TWC decline is new. We did not see this difference in previous assessment cycles. TWC students have always had the characteristics noted above (older, working, heavy course loads,) and TWC classes have always been delivered at night once a week. Therefore, it is reasonable to consider that the deficiencies observed this cycle may be due to the fact that in this cycle, we were simply assessing an underperforming group. Therefore, continued monitoring is appropriate.

**Action Item 1:** TWC assessment results for the next assessment cycle will be intentionally and actively monitored and compared to current results to determine if this is a persistent or temporary phenomenon. If the problem is deemed to be persistent, additional action items will be proposed at that time.

### Systems and Process Management deficiencies

The criterion set by the department were not met for this learning objective, for both main campus and TWC locations. This learning objective was assessed by one faculty member over several sections of one 3000-level course. The assessment indicator is based on a series of questions student answer after completing an SAP tutorial. The faculty member reports that he believes the students are waiting until the very last minute to begin the tutorial, which leaves them without enough time to adequately answer the questions upon which the assessment is based. Recently, he imposed a rule that students may not ask him questions/obtain assistance on the assignment after noon on the day the assignment was due. He explained to the students that this is a signal that by that time of the day they should be finished with the SAP tutorial which would leave them several hours to complete the assessment questions. He did see improvement in his day classes, but not in his evening class at TWC. These TWC students tend to be working during the day so he plans to move his cut-off for assistance to the evening before the assignment is due to see if there will be similar improvement in this group.

**Action Item 2:** The instructor will change the timing of his cut-off for professor assistance to a full 24 hours before the due date on the SAP tutorial. This will be implemented in Fall 2024.

In addition, the following action items were developed by the faculty of the department.

#### **Action Item 3:**

The Accounting Department is currently dealing with several significant changes. The content and structure of the CPA exam has changed in 2024 and, in addition, the Texas state legislature recently made changes regarding qualifications to take the CPA exam and to gain licensure. The department is in the process of making significant changes to the curriculum as we adapt to these changes. We expect this will necessitate corresponding changes in our assessment plan in the future. This action item will be implemented once changes in the curriculum are complete. Exact timing is unknown.

#### **Action Item 4:**

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 above), we will incorporate these changes to the AICPA's Framework at that time.

#### **Action Item 5:**

The Accounting Department reviewed its assessment criteria and determined that we will continue to use the following criteria for the BBA degree: 60% for 3000-level classes and 70% for 4000-level classes.

#### **Action Item 6:**

Individual faculty will continue to evaluate the effectiveness and appropriateness of the assessment methods they are using.