Online Assessment Tracking Database

Sam Houston State University (SHSU) 2014 - 2015

Accounting BBA

| Goal | Functional Competencies For Entry Into The Accounting Profession DRAFT |
|---------------|--|
| | Each student graduating with a BBA in Accounting will be proficient in the AICPA Functional Competencies of Decision Modeling, Risk Analysis, Measurement, Reporting, and Leveraging Technology. |
| Objective (L) | Decision Modeling Competency 🔎 |
| | Individuals preparing to enter the accounting profession must be able to use strategic and critical approaches to decision-making. They must objectively consider issues, identify alternatives, and choose and implement solution approaches in order to deliver services and provide value. |
| | Examples include: |
| | - Identifies problems and potential solution approaches |
| | - Uses quantitative techniques to determine relative importance and likelihood of alternative scenarios |
| | - Employs model-building to quantify problems or test solutions |
| | - Evaluates the cost/benefit of alternative solutions |
| | Organizes and evaluates information, alternatives, cost/benefits, risks and rewards |
| | - Links data, knowledge, and insights together for decision- making purposes |
| | Objectively identifies strengths, weaknesses, opportunities, and threats associated with a specific scenario, case, or business activity |
| Indicator | Course Embedded Measures Of Decision Modeling Competency 🔎 |
| | 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 sub-objectives of the Decision Modeling competency. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected sub- objectives. 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 | Level Of Success Standard For Decision Modeling Competency 🔎 |
| | 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 on selected sub-objectives of the Decision Modeling competency.

Once the assessment of Decision Modeling 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 Departmental Assessment Committee will then compile the reports into an aggregated report that will show the success percentage by classification (junior, senior, and graduate). The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes, 70% for senior-level classes, and 75% for graduate-level classes.

| Finding | Decision Modeling Co | mpetenc | y Finding | 9 |
|---------|---|-----------|-----------|------|
| | JuniorSuccesses1,16Attempts1,53Success Ratio765 | 0 | | |
| | Minimum Acceptable Rate 609 | % | | |
| | 3000 Level Courses 3-Yr. | - Three \ | Year Trer | nd: |
| | Avg. | 2012 | 2013 | 2014 |
| | * Decision Modeling 76% | 74% | 78% | 76% |
| | | | | |

| Action | Decision Modeling Competency Action DRAFT 🎤 |
|---------------|---|
| | The success ratio of 76% exceeds the minimum acceptable level of 60% by 16 percentage points. The faculty teaching courses where Decision Modeling is an objective will continue to place emphasis on this competency. |
| Objective (L) | Risk Analysis Competency 🔎 |
| | Risk analysis and control is fundamental to professional service delivery. The identification and management of audit risk (that is, the risk that the auditor will fail to detect a misstatement, caused by inadvertent error or fraud, that is material to financial statements) is the basis for the conduct of a GAAS audit. The understanding of business risk (that is, the risk that an entity - either a client or the prospective accounting professionals employer - will fail to achieve its objectives) affects how business |

strategy is created and implemented.

Examples include:

- Identifies risks of negative outcomes (including fraud)

- Evaluates controls that mitigate risk of negative outcomes through prevention or detection and correction

- Assesses and controls unmitigated risks through, for example, designing and applying tests

- Communicates the impact of identified risks and recommends corrective action

Indicator Course Embedded Measures Of Risk Analysis Competency

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 sub-objectives of the Risk Analysis competency. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected sub-objectives. 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 Level Of Success Standard For Risk Analysis Competency 🔎

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 on selected sub-objectives of the Risk Analysis competency.

Once the assessment of Risk Analysis 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 Departmental Assessment Committee will then compile the reports into an aggregated report that will show the success percentage by classification (junior, senior, and graduate). The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes, 70% for senior-level classes, and 75% for graduate-level classes.

Finding Risk Analysis Competency Finding DRAFT 🖉

| | 5 | • | 5 | | 0 | |
|-----------|--------|-----|---------|----|---|-----|
| Junior | Senior | (| Combine | d | | |
| Cuesesses | | 205 | 1 | 22 | | 220 |

| Successes | 205 | 133 | 338 |
|---------------|-----|-----|-----|
| Attempts | 248 | 143 | 391 |
| Success Ratio | 83% | 93% | 86% |

| Minimum Acceptable Rate | 60% | 70 | 1% | |
|------------------------------------|------|-------------|------|----------------------|
| 3000 Level Cour | 000 | | | 3-Yr. |
| * Risk Analysis | | 2013 79% | | Avg. 76% |
| 4000 Level Cour * Risk Analysis | 2012 | 2013 | 2014 | 3-Yr. Avg. 86% |
| | | | | |

Action Risk Analysis Competency Action DRAFT The success ratio of 83% at the Junior level exceeds the minimum acceptable level of 60%. The success ratio of 93% for Seniors exceeds the minimum acceptable level of 70% by 23 percentage points. The faculty teaching Junior level courses where Risk Analysis is an objective will continue to place emphasis on this competency. The faculty teaching Senior level courses where Risk Analysis is an objective will continue to place emphasis on this competency.

Objective (L) Reporting Competency 🔎

Communicating the scope of work and findings or recommendations is an integral part of a professional service. An accounting professional in public practice might issue an audit or attestation report, recommendations for improved services, or tax or financial planning advice. An accounting professional in business, industry, or government might analyze operations or provide communications to the board of directors. Communicating clearly and objectively the work done and the resulting findings is critical to the value of the professional service. Some forms of communication are governed by professional standards (such as the form and content of the standard auditor's report or the required communications to audit committees) or law. Others are based on the service applied and the needs of those to whom the accounting professional reports.

Examples include:

- Prepares reports with objectivity, conciseness and clarity

- Describes work performed and conclusions reached in a manner that enhances the reports' usefulness

- Employs appropriate media in report preparation and presentation

Indicator

Course Embedded Measures Of Reporting Competency

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 sub-objectives of the Reporting competency. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected sub-objectives. The results f2om 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 Level Of Success Standard For Reporting Competency P

In each course, th%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 on selected sub-objectives of the Reporting competency.

Once the assessment of Reporting 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 Departmental Assessment Committee will then compile the reports into an aggregated report that will show the success percentage by classification (junior, senior, and graduate). The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes, 70% for senior-level classes, and 75% for graduate-level classes.

| Finding | Reporting Competency Finding DRAFT 🔎 | | | |
|---------|--------------------------------------|-------|-----------------------------|---|
| | Junior Se | nior | Combined | |
| | Successes 2,495 | 1,52 | 28 967 | |
| | Attempts 3,940 | 2,615 | 1,325 | |
| | Success Ratio 63% | 58% | 73% | |
| | Minimum Acceptable | (| 700/ | |
| | Rate | 60% | 70% | |
| | 3000 Level Cou | | ee Year Trend: 2013 2014 | |
| | * Reporting | 69% | | 5 |
| | 4000 Level Cou | | ee Year Trend: 2013 2014 | |
| | * Reporting | 63% | 71% 73% | 0 |

Action

Reporting Competency Action DRAFT 🔎

The success ratio of 58% for Juniors is two points below the minimum acceptable level of 60%. The success ratio of 73% at the Senior level is three points above the minimum acceptable level is 70%. The faculty teaching Junior level courses where Reporting is an objective will place additional emphasis on this competency. The faculty teaching Senior level courses where Reporting is an objective will continue to place emphasis on this competency.

PLANNED ACTION:

Acct 3313 For the Fall 2015 and Spring 2016 semesters, to reinforce the lecture(s) that deal with reporting financial statements in proper format, students will be provided with summary exercises that emphasize calculations for income from continuing operations, net income, and comprehensive income.

Acct 3314

For the Fall 2015 and Spring 2016 semesters, to reinforce the lecture(s) that deal with reporting of fair value adjustments for investments and reporting of income tax expense, students will be provided with additional exercises that emphasize these concepts.

Acct 3353

For the Fall 2015/Spring 2016 semesters, to reinforce the importance of the income tax formula which sets forth information into the components of Income, Exclusions, Gross Income.....Taxable Income, Tax Liability, Tax Due (Refund), students will complete an in-class assignment addressing said.

For the Fall 2015/Spring 2016 semesters, to reinforce the lecture on reporting "MACRS depreciation" students will complete one in-class and one out-of-class assignment using Form 4562 highlighting the concept and calculation of this topic.

Acct 4315

In order to give students more practice, the number of assigned problems will increase in an effort to improve student comprehension and functional competency results. In addition, as a result of questions received in class, LLCs will be covered in more detail. LLCs are becoming a popular form of business organization in the United States.

Objective (L) Leveraging Technology To Develop And Enhance Functional Competencies

> Technology is pervasive in the accounting profession. Individuals entering the accounting profession must acquire the necessary skills to use technology tools effectively and efficiently. These technology tools can be used both to develop and apply other functional competencies.

Examples include:

- Accesses appropriate electronic databases to obtain decision-supporting information

- Assesses the risk of technology and automated business processes

- Uses technology assisted tools to assess and control risk and document work performed

- Builds appropriate models and simulations using electronic spreadsheets and other software

Indicator Course Embedded Measures Of Leveraging Technology To Develop And Enhance Functional Competencies 🔎

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 sub-objectives of the Leveraging Technology competency. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected subobjectives. 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 Level Of Success Standard For Leveraging Technology To Develop And Enhance Functional Competencies

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 on selected sub-objectives of the Leveraging Technology competency.

Once the assessment of Leveraging Technology 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 Departmental Assessment Committee will then compile the reports into an aggregated report that will show the success percentage by classification (junior, senior, and graduate). The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes, 70% for senior-level classes, and 75% for graduate-level classes.

| Finding | Leveraging Technology To Develop And Enhance Functional Competencies Finding DRAFT P | | | |
|---------|--|----------------|--------------------------|---------------|
| | Junior Se Successes | nior Co 222 | ombined 214 | 436 |
| | Attempts | 248 | 219 | 467 |
| | Success Ratio | | 98% | 93% |
| | Minimum Acceptable | | | |
| | Rate | 60% | 70% | |
| | 3000 Level Cou | | Year Trend: 2013 2014 | 3-Yr. Avg. |
| | * Leveraging Te | | | 89% |
| | 4000 Level Cou | | Year Trend: 2013 2014 | 3-Yr. Avg. |
| | * Leveraging Te | ech 94% | 91% 98% | 94% |

Action Leveraging Technology Competency Action DRAFT The success ratio of 90% for Juniors exceeds the minimum acceptable level of 60% by 30 percentage points. The success ratio of 98% for Seniors exceeds the minimum acceptable level of 70% by 28 percentage points. The

acceptable level of 70% by 28 percentage points. The faculty teaching courses where Leveraging Technology is an objective will continue to place emphasis on this competency.

Objective (L) Measurement Competency P

Measures used should be both relevant (that is, bear on the decision to be made) and reliable (consistently measure what they purport to measure). Various measurement and disclosure criteria used by accounting professionals - such as GAAP, OCBOA (Other Comprehensive Basis of Accounting) and tax reporting - have been codified to some degree. Other performance measures (such as Economic Value Added) or stated criteria (for example, investment performance) are used for special purposes. Some measurement criteria (such as effectiveness of internal control) are measured qualitatively, rather than quantitatively.

Examples include:

- Identifies what needs to be measured

- Determines an appropriate, relevant and reliable measure for the intended use

- Measures items using appropriate methods of measurement

- Presents the measurement results objectively using applicable standards of disclosure or reporting

- Resolves ambiguities when estimates are required

Indicator Course Embedded Measures Of Measurement Competency P

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 sub-objectives of the Measurement competency. The mix depends on the course in which the assessment is being made and the instructor's choice of instrument and selected subobjectives. 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 Level Of Success Standard For Measurement Competency

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 on selected sub-objectives of the Measurement competency.

Once the assessment of Measurement 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 Departmental Assessment Committee will then compile the reports into an aggregated report that will show the success percentage by classification (junior, senior, and graduate). The Department of Accounting has set different target standards based on classification. The standards are 60% for junior-level classes, 70% for senior-level classes, and 75% for graduate-level classes.

Finding Measurement Competency Finding DRAFT P

| Junior | Senior | Combined | |
|---------------|---------------|---------------|-------|
| Successes | 2,300 | 1,299 | |
| 3,599 | | | |
| Attempts | 3,653 | 1,838 | |
| 5,491 | | | |
| Success Ratio | 63% | 71% | |
| 66% | | | |
| | | | |
| Minimum | | | |
| Acceptable | | | |
| Rate | 60% | 70% | |
| | | | |
| 3000 Level Co | ourses - Thre | e Year Trend: | 3-Yr. |
| | 2012 | 2013 2014 | Avg. |

* Measurement 67% 70% 63% 67%

 4000 Level Courses - Three Year Trend:
 3-Yr.

 2012
 2013
 2014
 Avg.

 * Measurement
 67%
 80%
 71%
 73%

Measurement Competency Action DRAFT Action The success ratio of 63% for Juniors exceeds the minimum acceptable level of 60% by three percentage points. The success ratio of 71% for Seniors exceeds the minimum acceptable level is 70% by one percentage point. The faculty teaching Junior level courses where Measurement is an objective will continue to place emphasis on this competency. The faculty teaching Senior level courses where Measurement is an objective will place additional emphasis on this competency. PLANNED ACTION: Acct 3314 For the Fall 2015 and Spring 2016 semesters, to reinforce the lecture(s) that deal with measurement of bond premium/discount amortization and measurement of treasury stock using the cost method, students will be provided with additional exercises that emphasize bond premium/discount calculations and treasury stock cost method calculations. Acct 3353 For the Fall 2015/Spring 2016 semesters, to reinforce the lectures on identifying and calculating "net" capital gains/losses to be included in AGI and then to identify/measure the tax benefit yielded in the year of deduction so as to determine how much income to report in the recovery year, students will complete an in-class assignment addressing said. For the Fall 2015/Spring 2016 semesters, to reinforce the lecture on measurement of "taxable income" students will complete one in-class and one out-of-class assignment using Form 1040 highlighting the concept and calculation of this topic. Acct 4315 In order to give students more practice, the number of assigned problems will increase in an effort to improve student comprehension and functional competency results. In addition, as a result of questions received in class, LLCs will be covered in more detail. LLCs are becoming a popular form of business organization in the United States.

Previous Cycle's "Plan for Continuous Improvement"

Faculty of courses where the Reporting competency is taught [though not necessarily assessed] will place additional emphasis on that competency in Fall 2014 and Spring 2015.

Please detail the elements of your previous "Plan for Continuous Improvement" that were implemented. If elements were not implemented please explain why, along with any contextual challenges you may have faced that prevented their implementation.

Four of the five additional emphasis items planned for the Reporting competency were completed; one was not due to time constraints. Two of the planned emphasis items for the Measurement competency were completed; one was not due to time constraints. The planned emphasis item for the Risk Analysis competency and the planned emphasis item for the Leveraging Technology competency were completed.

Plan for Continuous Improvement - Please detail your plan for improvement that you have developed based on what you learned from your 2014 - 2015 Cycle Findings.

Based on review of recent assessment findings, for those competencies below, at, or marginally above (i.e., two percentage points or less) the minimum acceptable rate, faculty will place additional emphasis on them, i.e., the Measurement competency (Senior level courses) and the Reporting competency (Junior level courses). See Plan attachments.

Based on that same review of recent assessment findings, for those competencies three percentage points or higher above the minimum acceptable rate, faculty will continue to place emphasis on them, i.e., the Decision Modeling competency, the Risk Analysis competency, the Leveraging Technology competency, the Measurement competency (Junior level courses), and the Reporting competency (Senior level courses).

| Three Year FINDINGS - Trends - BBA: | | | | |
|-------------------------------------|------|------|------|-------|
| | | | | 3-Yr. |
| 3000 Level Courses C=60% | 2012 | 2013 | 2014 | Avg. |
| * Decision Modeling | 74% | 78% | 76% | 76% |
| * Risk Analysis | 60% | 79% | 83% | 76% |
| * Measurement | 67% | 70% | 63% | 67% |
| * Reporting | 69% | 65% | 58% | 64% |
| * Leveraging Tech | 88% | 90% | 90% | 89% |
| | | | | 3-Yr. |
| 4000 Level Courses C=70% | 2012 | 2013 | 2014 | Avg. |
| * Decision Modeling | | | | |
| * Risk Analysis | 80% | 85% | 93% | 86% |
| * Measurement | 67% | 80% | 71% | 73% |
| * Reporting | 63% | 71% | 73% | 69% |
| * Leveraging Tech | 94% | 91% | 98% | 94% |

Attachments

- 1. Minutes Department Of Accounting Assessment Meeting 4/1/15
- 2. Department Of Accounting Assessment Process
- 3. Accounting Major Action Planning Forms [BBA] Measurement
- 4. Accounting Major Action Planning Forms [BBA] Reporting