

Accounting BBA

Decision Modeling

Goal Description:

Our graduates will be able to use strategic and critical approaches to decision-making. They will objectively consider issues, identify alternatives, and choose and implement solution approaches in order to deliver services and provide value. [Note: Each of the six goals and corresponding learning objectives were adapted from the American Institute of Certified Public Accountants, “Functional Core Competencies for the Accounting Profession.”]

RELATED ITEMS/ELEMENTS-----

RELATED ITEM LEVEL 1

Identify problems and solutions

Learning Objective Description:

Our students will identify problems and potential solution approaches.

RELATED ITEM LEVEL 2

Decision Modeling (Lo1) - Course embedded measures for identifying problems and solutions

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 Decision Modeling. 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 and 70% for senior-level classes.

Findings Description:

2016	All Campuses	Huntsville	Woodlands
<i>3000-Level Courses</i>			
Number of students mee ng the minimum criteria	43	43	-
Number of students assessed	62	62	-
Percentage of successful students	69%	69%	-
<i>4000-Level Courses</i>			
Number of students mee ng the minimum criteria	-	-	-
Number of students assessed	-	-	-
Percentage of successful students	-	-	-

[Note: During the fall of 2016, the Department of Accounting instituted significant changes in the assessment process. These changes are an effort to comply with AACSB criteria and SHSU Dean's Office recommendations. Because of these recent major changes, any comparison with previous years' assessment results is meaningless.]

RELATED ITEM LEVEL 3

Actions - BBA in Accounting

Action Description:

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The fall 2016 assessment results were presented during this meeting. This was the first semester findings under the new goals and learning objectives format, so no trends were available. In addition, not all objectives have yet been assessed.

Regarding actions to be taken for the coming academic year, the faculty agreed that the learning objectives that have not been assessed should be assessed, greater attention should be placed on learning objectives that did not meet the minimum criteria, and each faculty member should note what changes will be made to their course(s) for continuous improvement. Faculty action plans for the BBA in Accounting are shown below by learning objective.

Decision Modeling

() Our students will identify problems and potential solution approaches

PLANNED ACTION: Cases will be used to help the students differentiate between which situations require the attention of management and had to handle those situations appropriately.

() Our students will link data, knowledge, and insights together for decision-making purposes.

PLANNED ACTION: I will continue using a wide range of formal/informal activities throughout the semester including at least three of the following each week: homework, quizzes, observation, reflections and/or conversations with students. These activities will be designed to provide students with systematic ways to review and practice their skills and understanding of the course material. I will especially do this with risk analysis because it is the goal needing the most improvement.

I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

Risk Analysis

() Our students will identify risks of negative outcomes (including fraud).

PLANNED ACTION: I will continue using a wide range of formal/informal activities throughout the semester including at least three of the following each week: homework, quizzes, observation, reflections and/or conversations with students. These activities will be designed to provide students with systematic ways to review and practice their skills and understanding of the course material. I will especially do this with risk analysis because it is the goal needing the most improvement.

I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

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

Measurement

() Our students will identify what needs to be measured.

PLANNED ACTION: Students will complete and turn in Excel spreadsheets involving consolidated financial statements eliminating journal entries for five (5) companies. These assignments encompass all Measurement Objectives.

PLANNED ACTION: To reinforce the lectures on tax formula and tax determination including income inclusions and exclusions and statutory deductions to arrive at tax liability, students will be given 2-3 in-class quizzes/assignments addressing said.

PLANNED ACTION: To continue to use current financial reports (e.g., Walmart 2017 10-K) to help students see the relevance of the information presented in the course. An annual report project will be added to the course to further capitalize on the use of this information.

The financial accounting curriculum committee met in spring 2017 to determine the best coverage for the financial accounting course sequence. Based on the outcome of these meetings, the ACCT 3313 curriculum has been updated to better reflect the needs of our students; these changes will be implemented in fall 2017.

PLANNED ACTION: I plan to increase lecture content and in-class assignments that deal with measuring the components of net income, including income from continuing operations and discontinued operations. I will also create additional exercises requiring students to prepare financial statement reports and other communications.

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PLANNED ACTION: A comprehensive problem will be incorporated into the class to help students understand the differences between actual, normal, and standard costing systems.

Reporting

() Our students will prepare reports, memos, letters, and other forms of communication with objectivity, conciseness, and clarity.

PLANNED ACTION: When taxpayers face alternative situations such as investing/selling now or next year, paying medical expenses now or next year, taking salary now or electing to defer to later years, etc., students will be required to write a memo to the client stating the consequences of each alternative.

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Leveraging Technology

() Our students will access appropriate electronic databases to obtain decision-supporting information.

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

() Our students will use technology assisted tools to assess and control risk and document work performed.

PLANNED ACTION: Rather than complete one examination question, students will complete and turn in a consolidated financial statement Excel spreadsheet for a set of five companies.

PLANNED ACTION: I will continue using a wide range of formal/informal activities throughout the semester including at least three of the following each week: homework, quizzes, observation, reflections and/or conversations with students. These activities will be designed to provide students with systematic ways to review and practice their skills and understanding of the course material. I will especially do this with risk analysis because it is the goal needing the most improvement.

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RELATED ITEM LEVEL 1

Synthesize information for decision-making purposes

Learning Objective Description:

Our students will link data, knowledge, and insights together for decision-making purposes.

RELATED ITEM LEVEL 2

Decision Modeling (Lo2) - Course embedded measures for synthesizing information for decision-making purposes

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 synthesizing information for decision-making purposes for the corresponding learning goal of Decision Modeling. 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.

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Findings Description:

2016	All Campuses	Huntsville	Woodlands
<i>3000-Level Courses</i>			
Number of students meeting the minimum criteria	150	125	25
Number of students assessed	195	169	26
Percentage of successful students	77%	74%	96%
<i>4000-Level Courses</i>			
Number of students meeting the minimum criteria	-	-	-
Number of students assessed	-	-	-
Percentage of successful students	-	-	-

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Please see attached file for more detailed information on the assessment procedure for this learning outcome.

Attached Files

 [Decision Modeling - Lo2 - BBA](#)

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Leveraging Technology

- () Our students will access appropriate electronic databases to obtain decision-supporting information.
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Leveraging Technology

Goal Description:

Our graduates will understand that 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.

[Note: Each of the six goals and corresponding learning objectives were adapted from the American Institute of Certified Public Accountants, “Functional Core Competencies for the Accounting Profession.”]

RELATED ITEMS/ELEMENTS-----

RELATED ITEM LEVEL 1

Assess risk of technology

Learning Objective Description:

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

RELATED ITEM LEVEL 2

Leveraging Technology (Lo2) - Course embedded measures for accessing risks of technology

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 the risk of technology and automated business processes for the corresponding learning goal of Leveraging Technology. 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:

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Findings Description:

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3000-Level Courses	-	-	-

Number of students meeting the minimum criteria	-	-	-
Number of students assessed	-	-	-
Percentage of successful students	-	-	-
<i>4000-Level Courses</i>			
Number of students meeting the minimum criteria	52	25	27
Number of students assessed	66	30	36
Percentage of successful students	79%	83%	75%

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RELATED ITEM LEVEL 1

Use technology to assess and control risk

Learning Objective Description:

Our students will use technology assisted tools to assess and control risk and document work performed.

RELATED ITEM LEVEL 2

Leveraging Technology (Lo3) - Course embedded measures for using technology to access and control risk

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 using technology assisted tools to assess and control risk and document work performed for the corresponding learning goal of Leveraging Technology. 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.

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Findings Description:

2016	All Campuses	Huntsville	Woodlands
3000-Level Courses			

Number of students meeting the minimum criteria	133	111	22
Number of students assessed	141	114	27
Percentage of successful students	94%	97%	82%
<i>4000-Level Courses</i>			
Number of students meeting the minimum criteria	-	-	-
Number of students assessed	-	-	-
Percentage of successful students	-	-	-

[Note: During the fall of 2016, the Department of Accounting instituted significant changes in the assessment process. These changes are an effort to comply with AACSB criteria and SHSU Dean's Office recommendations. Because of these recent major changes, any comparison with previous years' assessment results is meaningless.]

Please see attached file for more detailed information on the assessment procedure for this learning outcome.

Attached Files

[Leveraging Technology - Lo3 - BBA](#)

RELATED ITEM LEVEL 3

Actions - BBA in Accounting

Action Description:

Actions – BBA in Accounting

The Department of Accounting faculty met in the Dow Center at 8:30 am on May 1, 2017, to discuss assessment findings for fall 2016 and form a strategy for a Department "Plan for Continuous Improvement" for coming academic year.

The fall 2016 assessment results were presented during this meeting. This was the first semester findings under the new goals and learning objectives format, so no trends were available. In addition, not all objectives have yet been assessed.

Regarding actions to be taken for the coming academic year, the faculty agreed that the learning objectives that have not been assessed should be assessed, greater attention should be placed on learning objectives that did not meet the minimum criteria, and each faculty member should note what changes will be made to their course(s) for continuous improvement. Faculty action plans for the BBA in Accounting are shown below by learning objective.

Decision Modeling

() Our students will identify problems and potential solution approaches

PLANNED ACTION: Cases will be used to help the students differentiate between which situations require the attention of management and had to handle those situations appropriately.

() Our students will link data, knowledge, and insights together for decision-making purposes.

PLANNED ACTION: I will continue using a wide range of formal/informal activities throughout the semester including at least three of the following each week: homework, quizzes, observation, reflections and/or conversations with students. These activities will be designed to provide students with systematic ways to review and practice their skills and understanding of the course material. I will especially do this with risk analysis because it is the goal needing the most improvement.

I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

Risk Analysis

() Our students will identify risks of negative outcomes (including fraud).

PLANNED ACTION: I will continue using a wide range of formal/informal activities throughout the semester including at least three of the following each week: homework, quizzes, observation, reflections and/or conversations with students. These activities will be designed to provide students with systematic ways to review and practice their skills and understanding of the course material. I will especially do this with risk analysis because it is the goal needing the most improvement.

I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

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

Measurement

() Our students will identify what needs to be measured.

PLANNED ACTION: Students will complete and turn in Excel spreadsheets involving consolidated financial statements eliminating journal entries for five (5) companies. These assignments encompass all Measurement Objectives.

PLANNED ACTION: To reinforce the lectures on tax formula and tax determination including income inclusions and exclusions and statutory deductions to arrive at tax liability, students will be given 2-3 in-class quizzes/assignments addressing said.

PLANNED ACTION: To continue to use current financial reports (e.g., Walmart 2017 10-K) to help students see the relevance of the information presented in the course. An annual report project will be added to the course to further capitalize on the use of this information.

The financial accounting curriculum committee met in spring 2017 to determine the best coverage for the financial accounting course sequence. Based on the outcome of these meetings, the ACCT 3313 curriculum has been updated to better reflect the needs of our students; these changes will be implemented in fall 2017.

PLANNED ACTION: I plan to increase lecture content and in-class assignments that deal with measuring the components of net income, including income from continuing operations and discontinued operations. I will also create additional exercises requiring students to prepare financial statement reports and other communications.

() Our students will determine an appropriate, relevant, and reliable measure for the intended use.

PLANNED ACTION: Students will complete and turn in Excel spreadsheets involving consolidated financial statements eliminating journal entries for five (5) companies. These assignments encompass all Measurement Objectives.

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PLANNED ACTION: To continue to use current financial reports (e.g., Walmart 2017 10-K) to help students see the relevance of the information presented in the course. An annual report project will be added to the course to further capitalize on the use of this information.

The financial accounting curriculum committee met in spring 2017 to determine the best coverage for the financial accounting course sequence. Based on the outcome of these meetings, the ACCT 3313 curriculum has been updated to better reflect the needs of our students; these changes will be implemented in fall 2017.

() Our students will measure items using appropriate methods of measurement.

PLANNED ACTION: I plan to change the order of topic coverage. I will cover bonds payable before covering investments in bonds. Students will be more prepared for the investments chapter if they have learned bonds payable transactions.

PLANNED ACTION: In addition to online CONNECT homework, students will complete and turn in one measurement assignment for each chapter covered in the course.

PLANNED ACTION: Students will complete and turn in Excel spreadsheets involving consolidated financial statements eliminating journal entries for five (5) companies. These assignments encompass all Measurement Objectives.

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The financial accounting curriculum committee met in spring 2017 to determine the best coverage for the financial accounting course sequence. Based on the outcome of these meetings, the ACCT 3313 curriculum has been updated to better reflect the needs of our students; these changes will be implemented in fall 2017.

PLANNED ACTION: A comprehensive problem will be incorporated into the class to help students understand the differences between actual, normal, and standard costing systems.

Reporting

() Our students will prepare reports, memos, letters, and other forms of communication with objectivity, conciseness, and clarity.

PLANNED ACTION: When taxpayers face alternative situations such as investing/selling now or next year, paying medical expenses now or next year, taking salary now or electing to defer to later years, etc., students will be required to write a memo to the client stating the consequences of each alternative.

PLANNED ACTION: An additional writing assignment will be assigned and feedback to the students will be given. The same assessment case will then be assigned, but it will be given earlier in the semester. Some students did not do the assessment exercise. If given earlier in the semester, the response rate should be higher.

PLANNED ACTION: I plan to increase lecture content and in-class assignments that deal with measuring the components of net income, including income from continuing operations and discontinued operations. I will also create additional exercises requiring students to prepare financial statement reports and other communications.

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

PLANNED ACTION: An additional writing assignment will be assigned and feedback to the students will be given. The same assessment case will then be assigned, but it will be given earlier in the semester. Some students did not do the assessment exercise. If given earlier in the semester, the response rate should be higher.

Leveraging Technology

() Our students will access appropriate electronic databases to obtain decision-supporting information.

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

() Our students will use technology assisted tools to assess and control risk and document work performed.

PLANNED ACTION: Rather than complete one examination question, students will complete and turn in a consolidated financial statement Excel spreadsheet for a set of five companies.

PLANNED ACTION: I will continue using a wide range of formal/informal activities throughout the semester including at least three of the following each week: homework, quizzes, observation, reflections and/or conversations with students. These activities will be designed to provide students with systematic ways to review and practice their skills and understanding of the course material. I will especially do this with risk analysis because it is the goal needing the most improvement.

I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

RELATED ITEM LEVEL 1

Utilize appropriate databases

Learning Objective Description:

Our students will access appropriate electronic databases to obtain decision-supporting information.

RELATED ITEM LEVEL 2

Leveraging Technology (Lo1) - Course embedded measures for utilizing appropriate databases

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 Leveraging Technology. 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 and 70% for senior-level classes.

Findings Description:

2016	All Campuses	Huntsville	Woodlands
<i>3000-Level Courses</i>			
Number of students meeting the minimum criteria	-	-	-
Number of students assessed	-	-	-
Percentage of successful students	-	-	-
<i>4000-Level Courses</i>			
Number of students meeting the minimum criteria	-	-	-
Number of students assessed	-	-	-
Percentage of successful students	-	-	-

During the fall of 2016, the Department of Accounting instituted significant changes in the assessment process. These changes are an effort to comply with AACSB criteria and SHSU Dean's Office recommendations. This learning objective should be assessed in the next reporting period.

RELATED ITEM LEVEL 3

Actions - BBA in Accounting

Action Description:

Actions – BBA in Accounting

The Department of Accounting faculty met in the Dow Center at 8:30 am on May 1, 2017, to discuss assessment findings for fall 2016 and form a strategy for a Department "Plan for Continuous Improvement" for coming academic year.

The fall 2016 assessment results were presented during this meeting. This was the first semester findings under the new goals and learning objectives format, so no trends were available. In addition, not all objectives have yet been assessed.

Regarding actions to be taken for the coming academic year, the faculty agreed that the learning objectives that have not been assessed should be assessed, greater attention should be placed on learning objectives that did not meet the minimum criteria, and each faculty member should note what changes will be made to their course(s) for continuous improvement. Faculty action plans for the BBA in Accounting are shown below by learning objective.

Decision Modeling

() Our students will identify problems and potential solution approaches

PLANNED ACTION: Cases will be used to help the students differentiate between which situations require the attention of management and had to handle those situations appropriately.

() Our students will link data, knowledge, and insights together for decision-making purposes.

PLANNED ACTION: I will continue using a wide range of formal/informal activities throughout the semester including at least three of the following each week: homework, quizzes, observation, reflections and/or conversations with students. These activities will be designed to provide students with systematic ways to review and practice their skills and understanding of the course material. I will especially do this with risk analysis because it is the goal needing the most improvement.

I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

Risk Analysis

() Our students will identify risks of negative outcomes (including fraud).

PLANNED ACTION: I will continue using a wide range of formal/informal activities throughout the semester including at least three of the following each week: homework, quizzes, observation, reflections and/or conversations with students. These activities will be designed to provide students with systematic ways to review and practice their skills and understanding of the course material. I will especially do this with risk analysis because it is the goal needing the most improvement.

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Measurement

() Our students will identify what needs to be measured.

PLANNED ACTION: Students will complete and turn in Excel spreadsheets involving consolidated financial statements eliminating journal entries for five (5) companies. These assignments encompass all Measurement Objectives.

PLANNED ACTION: To reinforce the lectures on tax formula and tax determination including income inclusions and exclusions and statutory deductions to arrive at tax liability, students will be given 2-3 in-class quizzes/assignments addressing said.

PLANNED ACTION: To continue to use current financial reports (e.g., Walmart 2017 10-K) to help students see the relevance of the information presented in the course. An annual report project will be added to the course to further capitalize on the use of this information.

The financial accounting curriculum committee met in spring 2017 to determine the best coverage for the financial accounting course sequence. Based on the outcome of these meetings, the ACCT 3313 curriculum has been updated to better reflect the needs of our students; these changes will be implemented in fall 2017.

PLANNED ACTION: I plan to increase lecture content and in-class assignments that deal with measuring the components of net income, including income from continuing operations and discontinued operations. I will also create additional exercises requiring students to prepare financial statement reports and other communications.

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I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

Measurement

Goal Description:

Our graduates will understand that 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.

[Note: Each of the six goals and corresponding learning objectives were adapted from the American Institute of Certified Public Accountants, “Functional Core Competencies for the Accounting Profession.”]

RELATED ITEMS/ELEMENTS -----

RELATED ITEM LEVEL 1

Apply appropriate measurements

Learning Objective Description:

Our students will measure items using appropriate methods of measurement

RELATED ITEM LEVEL 2

Measurement (Lo3) - Course embedded measures for applying appropriate methods of 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 applying appropriate methods of measurement

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 applying appropriate methods of measurement.

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Findings Description:

2016	All Campuses	Huntsville	Woodlands
<i>3000-Level Courses</i>			
Number of students meeting the minimum criteria	139	80	59
Number of students assessed	193	115	78
Percentage of successful students	72%	70%	76%
<i>4000-Level Courses</i>			
Number of students meeting the minimum criteria	-	-	-
Number of students assessed	-	-	-
Percentage of successful students	-	-	-

[Note: During the fall of 2016, the Department of Accounting instituted significant changes in the assessment process. These changes are an effort to comply with AACSB criteria and SHSU Dean's Office recommendations. Because of these recent major changes, any comparison with previous years' assessment results is meaningless.]

RELATED ITEM LEVEL 3

Actions - BBA in Accounting

Action Description:

Actions – BBA in Accounting

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Decision Modeling

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Leveraging Technology

() Our students will access appropriate electronic databases to obtain decision-supporting information.

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() Our students will use technology assisted tools to assess and control risk and document work performed.

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PLANNED ACTION: I will continue using a wide range of formal/informal activities throughout the semester including at least three of the following each week: homework, quizzes, observation, reflections and/or conversations with students. These activities will be designed to provide students with systematic ways to review and practice their skills and understanding of the course material. I will especially do this with risk analysis because it is the goal needing the most improvement.

I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

RELATED ITEM LEVEL 1

Determine appropriate measures

Learning Objective Description:

Our students will determine an appropriate, relevant, and reliable measure for the intended use.

RELATED ITEM LEVEL 2

Measurement (Lo2) - Course embedded measures for determining relevant and reliable measures

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 determining appropriate, relevant, and reliable measures 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 determining appropriate, relevant, and reliable measures.

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 and 70% for senior-level classes.

Findings Description:

2016	All Campuses	Huntsville	Woodlands
<i>3000-Level Courses</i>			
Number of students mee ng the minimum criteria	50	50	-
Number of students assessed Percentage of	71	71	-
successful students	70%	70%	-
<i>4000-Level Courses</i>			
Number of students mee ng the minimum criteria	83	43	40
Number of students assessed Percentage of	134	78	56
successful students	62%	55%	71%

[Note: During the fall of 2016, the Department of Accoun ng ins tuted significant changes in the assessment process. These changes are an effort to comply with AACSB criteria and SHSU Dean’s Office recommenda ons. Because of these recent major changes, any comparison with previous years’ assessment results is meaningless.]

RELATED ITEM LEVEL 3

Actions - BBA in Accounting

Action Description:

Actions – BBA in Accounting

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Decision Modeling

() Our students will identify problems and potential solution approaches

PLANNED ACTION: Cases will be used to help the students differentiate between which situations require the attention of management and had to handle those situations appropriately.

() Our students will link data, knowledge, and insights together for decision-making purposes.

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I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

Risk Analysis

() Our students will identify risks of negative outcomes (including fraud).

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Measurement

() Our students will identify what needs to be measured.

PLANNED ACTION: Students will complete and turn in Excel spreadsheets involving consolidated financial statements eliminating journal entries for five (5) companies. These assignments encompass all Measurement Objectives.

PLANNED ACTION: To reinforce the lectures on tax formula and tax determination including income inclusions and exclusions and statutory deductions to arrive at tax liability, students will be given 2-3 in-class quizzes/assignments addressing said.

PLANNED ACTION: To continue to use current financial reports (e.g., Walmart 2017 10-K) to help students see the relevance of the information presented in the course. An annual report project will be added to the course to further capitalize on the use of this information.

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I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

RELATED ITEM LEVEL 1

Identify what needs to be measured

Learning Objective Description:

Our graduates will understand that 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.

RELATED ITEM LEVEL 2

Measurement (Lo1) - Course embedded measures for identifying what needs to be measured

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 and 70% for senior-level classes.

Findings Description:

2016	All Campuses	Huntsville	Woodlands
<i>3000-Level Courses</i>			
Number of students meeting the minimum criteria	164	137	27
Number of students assessed Percentage of successful students	234 70%	194 71%	40 68%
<i>4000-Level Courses</i>			
Number of students meeting the minimum criteria	-	-	-
Number of students assessed Percentage of successful students	- -	- -	- -

[Note: During the fall of 2016, the Department of Accounting instituted significant changes in the assessment process. These changes are an effort to comply with AACSB criteria and SHSU Dean's Office recommendations. Because of these recent major changes, any comparison with previous years' assessment results is meaningless.]

RELATED ITEM LEVEL 3

Actions - BBA in Accounting

Action Description:

Actions – BBA in Accounting

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Reporting

Goal Description:

Our graduates will understand that 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 receive the accounting professional reports.

[Note: Each of the six goals and corresponding learning objectives were adapted from the AmericanInstitute of Certified Public Accountants, “Functional Core Competencies for the Accounting Profession.”]

RELATED ITEMS/ELEMENTS-----

RELATED ITEM LEVEL 1

Compose professional reports

Learning Objective Description:

Our students will prepare reports, memos, letters, and other forms of communication with objectivity, conciseness, and clarity.

RELATED ITEM LEVEL 2

Reporting (Lo1) - 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.

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Findings Description:

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3000-Level Courses			
Number of students meeting the minimum criteria	72	43	29
Number of students assessed Percentage of	90	50	40
successful students	80%	86%	73%
4000-Level Courses			
Number of students meeting the minimum criteria	34	24	10
Number of students assessed Percentage of	68	48	20
successful students	50%	50%	50%

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RELATED ITEM LEVEL 3

Actions - BBA in Accounting

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RELATED ITEM LEVEL 1

Describe work performed and conclusions reached

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 (Lo2) - 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:

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Findings Description:

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3000-Level Courses			
Number of students meeting the minimum criteria	68	37	31
Number of students assessed Percentage of	81	41	40
successful students	84%	90%	78%
4000-Level Courses			
Number of students meeting the minimum criteria	100	71	29
Number of students assessed Percentage of	134	93	41
successful students	75%	76%	71%

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RELATED ITEM LEVEL 3

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PLANNED ACTION: I will continue using a wide range of formal/informal activities throughout the semester including at least three of the following each week: homework, quizzes, observation, reflections and/or conversations with students. These activities will be designed to provide students with systematic ways to review and practice their skills and understanding of the course material. I will especially do this with risk analysis because it is the goal needing the most improvement.

I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

Risk Analysis

() Our students will identify risks of negative outcomes (including fraud).

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I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

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

Measurement

() Our students will identify what needs to be measured.

PLANNED ACTION: Students will complete and turn in Excel spreadsheets involving consolidated financial statements eliminating journal entries for five (5) companies. These assignments encompass all Measurement Objectives.

PLANNED ACTION: To reinforce the lectures on tax formula and tax determination including income inclusions and exclusions and statutory deductions to arrive at tax liability, students will be given 2-3 in-class quizzes/assignments addressing said.

PLANNED ACTION: To continue to use current financial reports (e.g., Walmart 2017 10-K) to help students see the relevance of the information presented in the course. An annual report project will be added to the course to further capitalize on the use of this information.

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PLANNED ACTION: I plan to increase lecture content and in-class assignments that deal with measuring the components of net income, including income from continuing operations and discontinued operations. I will also create additional exercises requiring students to prepare financial statement reports and other communications.

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PLANNED ACTION: A comprehensive problem will be incorporated into the class to help students understand the differences between actual, normal, and standard costing systems.

Reporting

() Our students will prepare reports, memos, letters, and other forms of communication with objectivity, conciseness, and clarity.

PLANNED ACTION: When taxpayers face alternative situations such as investing/selling now or next year, paying medical expenses now or next year, taking salary now or electing to defer to later years, etc., students will be required to write a memo to the client stating the consequences of each alternative.

PLANNED ACTION: An additional writing assignment will be assigned and feedback to the students will be given. The same assessment case will then be assigned, but it will be given earlier in the semester. Some students did not do the assessment exercise. If given earlier in the semester, the response rate should be higher.

PLANNED ACTION: I plan to increase lecture content and in-class assignments that deal with measuring the components of net income, including income from continuing operations and discontinued operations. I will also create additional exercises requiring students to prepare financial statement reports and other communications.

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Leveraging Technology

() Our students will access appropriate electronic databases to obtain decision-supporting information.

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

() Our students will use technology assisted tools to assess and control risk and document work performed.

PLANNED ACTION: Rather than complete one examination question, students will complete and turn in a consolidated financial statement Excel spreadsheet for a set of five companies.

PLANNED ACTION: I will continue using a wide range of formal/informal activities throughout the semester including at least three of the following each week: homework, quizzes, observation, reflections and/or conversations with students. These activities will be designed to provide students with systematic ways to review and practice their skills and understanding of the course material. I will especially do this with risk analysis because it is the goal needing the most improvement.

I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

Risk Analysis

Goal

Description: Students will understand risk analysis and as fundamental to professional service delivery. The identification and management of audit control risk (that is, the risk that the auditor will fail to 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 professional’s employer—will fail to achieve its objectives) affects how business strategy is created and implemented.

[Note: Each of the six goals and corresponding learning objectives were adapted from the AmericanInstitute of Certified Public Accountants, “Functional Core Competencies for the Accounting Profession.”]

RELATED ITEMS/ELEMENTS-----

RELATED ITEM LEVEL 1

Evaluate controls

Learning Objective Description:

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

RELATED ITEM LEVEL 2

Risk Analysis (Lo2) - 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 inwhich 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 theDepartmental 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 and 70% for senior-level classes.

Findings Description:

3000-Level Courses			
Number of students mee ng the minimum criteria	-	-	-
Number of students assessed Percentage of	-	-	-
successful students	-	-	-
4000-Level Courses			
Number of students mee ng the minimum criteria	-	-	-
Number of students assessed Percentage of	-	-	-
successful students	-	-	-

During the fall of 2016, the Department of Accounting instituted significant changes in the assessment process. These changes are an effort to comply with AACSB criteria and SHSU Dean’s Office recommendations. This learning objective should be assessed in the next reporting period.

RELATED ITEM LEVEL 3

Actions - BBA in Accounting

Action Description:

Actions – BBA in Accounting

The Department of Accounting faculty met in the Dow Center at 8:30 am on May 1, 2017, to discuss assessment findings for fall 2016 and form a strategy for a Department "Plan for Continuous Improvement" for coming academic year.

The fall 2016 assessment results were presented during this meeting. This was the first semester findings under the new goals and learning objectives format, so no trends were available. In addition, not all objectives have yet been assessed.

Regarding actions to be taken for the coming academic year, the faculty agreed that the learning objectives that have not been assessed should be assessed, greater attention should be placed on learning objectives that did not meet the minimum criteria, and each faculty member should note what changes will be made to their course(s) for continuous improvement. Faculty action plans for the BBA in Accounting are shown below by learning objective.

Decision Modeling

() Our students will identify problems and potential solution approaches

PLANNED ACTION: Cases will be used to help the students differentiate between which situations require the attention of management and had to handle those situations appropriately.

() Our students will link data, knowledge, and insights together for decision-making purposes.

PLANNED ACTION: I will continue using a wide range of formal/informal activities throughout the semester including at least three of the following each week: homework, quizzes, observation, reflections and/or conversations with students. These activities will be designed to provide students with systematic ways to review and practice their skills and understanding of the course material. I will especially do this with risk analysis because it is the goal needing the most improvement.

I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

Risk Analysis

() Our students will identify risks of negative outcomes (including fraud).

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Measurement

() Our students will identify what needs to be measured.

PLANNED ACTION: Students will complete and turn in Excel spreadsheets involving consolidated financial statements eliminating journal entries for five (5) companies. These assignments encompass all Measurement Objectives.

PLANNED ACTION: To reinforce the lectures on tax formula and tax determination including income inclusions and exclusions and statutory deductions to arrive at tax liability, students will be given 2-3 in-class quizzes/assignments addressing said.

PLANNED ACTION: To continue to use current financial reports (e.g., Walmart 2017 10-K) to help students see the relevance of the information presented in the course. An annual report project will be added to the course to further capitalize on the use of this information.

The financial accounting curriculum committee met in spring 2017 to determine the best coverage for the financial accounting course sequence. Based on the outcome of these meetings, the ACCT 3313 curriculum has been updated to better reflect the needs of our students; these changes will be implemented in fall 2017.

PLANNED ACTION: I plan to increase lecture content and in-class assignments that deal with measuring the components of net income, including income from continuing operations and discontinued operations. I will also create additional exercises requiring students to prepare financial statement reports and other communications.

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Reporting

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I will work with colleagues who also teach this course to identify and prioritize skills on each formal assessment assignment.

RELATED ITEM LEVEL 1

Identify risks

Learning Objective Description:

Our students will identify risks of negative outcomes(including fraud).

RELATED ITEM LEVEL 2

Risk Analysis (Lo1) - Course embedded measures for identifying risks

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 and 70% for senior-level classes.

Findings Description:

2016	All Campuses	Huntsville	Woodlands
3000-Level Courses			
Number of students meeting the minimum criteria	102	83	19
Number of students assessed Percentage of	137	112	25
successful students	74%	74%	76%
4000-Level Courses			
Number of students meeting the minimum criteria	43	28	15
Number of students assessed Percentage of	65	44	21
successful students	66%	64%	71%

[Note: During the fall of 2016, the Department of Accounting instituted significant changes in the assessment process. These changes are an effort to comply with AACSB criteria and SHSU Dean’s Office recommendations. Because of these recent major changes, any comparison with previous years’ assessment results is meaningless.]

Please see a attached file for more detailed informa on on the assessment procedure for this learning outcome.

Attached Files

 [Risk Analysis - Lo1 - BBA](#)

RELATED ITEM LEVEL 3

Actions - BBA in Accounting

Action Description:

Actions – BBA in Accounting

The Department of Accounting faculty met in the Dow Center at 8:30 am on May 1, 2017, to discuss assessment findings for fall 2016 and form a strategy for a Department "Plan for Continuous Improvement" for coming academic year.

The fall 2016 assessment results were presented during this meeting. This was the first semester findings under the new goals and learning objectives format, so no trends were available. In addition, not all objectives have yet been assessed.

Regarding actions to be taken for the coming academic year, the faculty agreed that the learning objectives that have not been assessed should be assessed, greater attention should be placed on learning objectives that did not meet the minimum criteria, and each faculty member should note what changes will be made to their course(s) for continuous improvement. Faculty action plans for the BBA in Accounting are shown below by learning objective.

Decision Modeling

() Our students will identify problems and potential solution approaches

PLANNED ACTION: Cases will be used to help the students differentiate between which situations require the attention of management and had to handle those situations appropriately.

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Leveraging Technology

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Update to Previous Cycle's Plan for Continuous Improvement

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

The Department of Accounting has twelve learning objectives under five goals for the BBA in accounting degree. The goals and objectives were adapted from the American Institute of Certified Public Accountancy’s *Functional Core Competencies for the Accounting Profession*. Each required BBA in accounting course has responsibility to assess student learning. The mapping of the goals to courses appears below.

Mapping Goals to BBA Accounting Courses

		DM	RA	RPT	LT	M
ACCT	3313					*
ACCT	3314					*
ACCT	3324	*	*		*	
ACCT	3347	*				*
ACCT	3353			*		*
ACCT	4315			*		*
ACCT	4316				*	*
ACCT	4372		*	*		

DM	Decision Modeling
RA	Risk Analysis
RPT	Reporting
LT	Leveraging Technology
M	Measurement

Update of Progress to the Previous Cycle's PCI:

During this last year, the Department of Accounting instituted significant changes in the assessment process. These changes are an effort to improve the assessment process and comply with AACSB criteria and SHSU Dean’s Office recommendations. The two major modifications are the following:

1. The collection of data is by learning objective. In the past, the Department collected assessment data by each goal. Each goal now has at least two learning objectives. Collection by learning objective provides better information for future improvement efforts. According to *AACSB White Paper No. 3*, assessment measures are for each learning objectives.

2. Data assessment collections are on a per student basis. In the past, data was collected based on the number of questions answered successfully and the number of attempts made. This method creates a bias in the results. For example, if one professor asks 10 questions for a particular learning objective and another professor has only one exercise for the same learning objective, the results give more weight to the professor’s students who answered 10 questions.

Because of these major changes, comparisons with previous years’ data are not relevant. The above two notable changes should result in a much improved assessment process.

Continuous Improvement Plan - BBA in Accounting

Closing Summary:

Plan for Continuous Improvement – BBA in Accounting

Major changes in assessment were made in the fall of 2016. The significant changes were:

1. Assessment data is now reported by the number of students who are successful and the number of students who attempted the assessment exercises. In the past, assessment data was accumulated on the total number of successes and the total number of attempts. As a result, the data was skewed towards those classes where more assessment questions were asked.
2. The assessment data is now collected by learning objective. In the past, the data was collected by goal. This change gives faculty more precise insight into how their students are performing, and where improvements should be made.

The Accounting Assessment Committee met at 8:30 a.m. on April 11, 2017, to discuss the fall of 2016 results and make recommendations to the accounting faculty. The entire accounting faculty then met on May 1, 2017, to discuss assessment findings for fall 2016 and form a strategy for a Department "Plan for Continuous Improvement" for coming academic year. Since this was the first semester of findings under the new goals and learning objectives format, no trends were available. In addition, not all objectives were assessed.

The faculty agreed that the learning objectives that have not been assessed should be assessed, greater attention should be placed on learning objectives that did not meet the minimum criteria, and each faculty member should note what changes will be made to their course(s) for continuous improvement. Faculty action plans for the BBA in Accounting are shown in the file entitled *Actions in BBA in Accounting* in SHSU’s Planning and Assessment CampusLabs.

The Department of Accounting has twelve learning objectives under five goals for the BBA in accounting degree. The goals and objectives were adapted from the American Institute of Certified Public Accountancy’s *Functional Core Competencies for the Accounting Profession*. Each required BBA in accounting course has the responsibility to assess student learning. The mapping of goals to courses appears below.

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