

Accounting MS

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 standard is 75% for graduate-level classes.

Findings Description:

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 - MS in Accounting

Action Description:

Actions – MS 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 MS in

Accounting are shown below by learning objective.

Decision Modeling

() Our students will identify problems and potential solution approaches

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

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: cases/assignments, 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.

PLANNED ACTION: The current method/level of instruction regarding the objective of identifying risks of negative outcomes (including fraud) will be maintained due to 100% of the students achieving the indicator minimum scorer of 90%.

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

PLANNED ACTION: The nature of coverage of the teaching content directed toward the goal of student evaluating controls that mitigate risks of negative outcomes through prevention or detection and correction will be increased due to only 93.3% of students achieving the indicator minimum score of 90%.

Measurement

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

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Reporting

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Research

() Our students will employ relevant research skills.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

() Our students will access relevant standards, rules, and other information.

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: cases/assignments, 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.

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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 assess the risk of technology and automated business processes.

PLANNED ACTION: Topics related to the goal of students assessing the risk of technology and automated business processes will be increased by providing greater emphasis on identifying red flag situations due to only 93% of students achieving the indicator minimum score of 90%.

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

PLANNED ACTION: The use of the IDEA Data Analytics software will be expanded to address the goal of students using technology assisted tools to assess and controls and document work done because only 93.3% of students achieved the indicator minimum score of 90%.

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.

Criterion Description:

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Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes.

Findings Description:

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RELATED ITEM LEVEL 3

Actions - MS in Accounting

Action Description:

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Decision Modeling

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PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

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: cases/assignments, 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.

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Measurement

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

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

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Research

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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 assess the risk of technology and automated business processes.

PLANNED ACTION: Topics related to the goal of students assessing the risk of technology and automated business processes will be increased by providing greater emphasis on identifying red flag situations due to only 93% of students achieving the indicator minimum score of 90%.

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

PLANNED ACTION: The use of the IDEA Data Analytics software will be expanded to address the goal of students using technology assisted tools to assess and controls and document work done because only 93.3% of students achieved the indicator minimum score of 90%.

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 assessing 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:

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 the risk of technology and automated business processes

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes.

Findings Description:

	2016
Number of students meeting the minimum criteria	27
Number of students assessed	29
Percentage of successful students	93%

[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 - Lo2](#)

RELATED ITEM LEVEL 3

Actions - MS in Accounting

Action Description:

Actions – MS in Accounting

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Decision Modeling

() Our students will identify problems and potential solution approaches

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

PLANNED ACTION: We plan to assess these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to assess the above learning objectives.

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: cases/assignments, 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.

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Measurement

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

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

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

PLANNED ACTION: We plan to assess these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to assess the above learning objectives.

Reporting

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

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Research

() Our students will employ relevant research skills.

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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 assess the risk of technology and automated business processes.

PLANNED ACTION: Topics related to the goal of students assessing the risk of technology and automated business processes will be increased by providing greater emphasis on identifying red flag situations due to only 93% of students achieving the indicator minimum score of 90%.

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

PLANNED ACTION: The use of the IDEA Data Analytics software will be expanded to address the goal of students using technology assisted tools to assess and controls and document work done because only 93.3% of students achieved the indicator minimum score of 90%.

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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Attached Files
[☐Leveraging Technology - Lo3](#)

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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 standard is 75% for graduate-level classes.

Findings Description:

	2016
Number of students meeting the minimum criteria	32
Number of students assessed	33
Percentage of successful students	97%

[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 - Lo1](#)

RELATED ITEM LEVEL 3

Actions - MS in Accounting

Action Description:

Actions – MS 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 MS in Accounting are shown below by learning objective.

Decision Modeling

() Our students will identify problems and potential solution approaches

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

PLANNED ACTION: We plan to assess these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to assess the above learning objectives.

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: cases/assignments, 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.

PLANNED ACTION: The current method/level of instruction regarding the objective of identifying risks of negative outcomes (including fraud) will be maintained due to 100% of the students achieving the indicator minimum scorer of 90%.

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

PLANNED ACTION: The nature of coverage of the teaching content directed toward the goal of student evaluating controls that mitigate risks of negative outcomes through prevention or detection and correction will be increased due to only 93.3% of students achieving the indicator minimum score of 90%.

Measurement

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

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Reporting

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Research

() Our students will employ relevant research skills.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

() Our students will access relevant standards, rules, and other information.

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: cases/assignments, 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.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

Leveraging Technology

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

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: cases/assignments, 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.

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

PLANNED ACTION: Topics related to the goal of students assessing the risk of technology and automated business processes will be increased by providing greater emphasis on identifying red flag situations due to only 93% of students achieving the indicator minimum score of 90%.

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

PLANNED ACTION: The use of the IDEA Data Analytics software will be expanded to address the goal of students using technology assisted tools to assess and controls and document work done because only 93.3% of students achieved the indicator minimum score of 90%.

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. Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes.

Findings Description:

	2016
Number of students meeting the minimum criteria	20
Number of students assessed	26
Percentage of successful students	77%

[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

[☐ Measurement - Lo3](#)

RELATED ITEM LEVEL 3

Actions - MS in Accounting

Action Description:

Actions – MS 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 MS in Accounting are shown below by learning objective.

Decision Modeling

() Our students will identify problems and potential solution approaches

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

PLANNED ACTION: We plan to assess these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to assess the above learning objectives.

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: cases/assignments, 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.

PLANNED ACTION: The current method/level of instruction regarding the objective of identifying risks of negative outcomes (including fraud) will be maintained due to 100% of the students achieving the indicator minimum scorer of 90%.

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

PLANNED ACTION: The nature of coverage of the teaching content directed toward the goal of student evaluating controls that mitigate risks of negative outcomes through prevention or detection and correction will be increased due to only 93.3% of students achieving the indicator minimum score of 90%.

Measurement

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

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Reporting

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Research

() Our students will employ relevant research skills.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

() Our students will access relevant standards, rules, and other information.

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: cases/assignments, 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.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

Leveraging Technology

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

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: cases/assignments, 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.

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

PLANNED ACTION: Topics related to the goal of students assessing the risk of technology and automated business processes will be increased by providing greater emphasis on identifying red flag situations due to only 93% of students achieving the indicator minimum score of 90%.

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

PLANNED ACTION: The use of the IDEA Data Analytics software will be expanded to address the goal of students using technology assisted tools to assess and controls and document work done because only 93.3% of students achieved the indicator minimum score of 90%.

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 standard is 75% for graduate-level classes.

Findings Description:

	2016
Number of students meeting the minimum criteria	17
Number of students assessed	17
Percentage of successful students	100%

[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

[Measurement - Lo2](#)

RELATED ITEM LEVEL 3

Actions - MS in Accounting

Action Description:

Actions – MS 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 MS in Accounting are shown below by learning objective.

Decision Modeling

() Our students will identify problems and potential solution approaches

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

PLANNED ACTION: We plan to assess these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to assess the above learning objectives.

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: cases/assignments, 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.

PLANNED ACTION: The current method/level of instruction regarding the objective of identifying risks of negative outcomes (including fraud) will be maintained due to 100% of the students achieving the indicator minimum scorer of 90%.

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

PLANNED ACTION: The nature of coverage of the teaching content directed toward the goal of student evaluating controls that mitigate risks of negative outcomes through prevention or detection and correction will be increased due to only 93.3% of students achieving the indicator minimum score of 90%.

Measurement

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

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Reporting

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Research

() Our students will employ relevant research skills.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

() Our students will access relevant standards, rules, and other information.

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: cases/assignments, 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.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB’s Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC’s EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

Leveraging Technology

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

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: cases/assignments, 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.

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

PLANNED ACTION: Topics related to the goal of students assessing the risk of technology and automated business processes will be increased by providing greater emphasis on identifying red flag situations due to only 93% of students achieving the indicator minimum score of 90%.

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

PLANNED ACTION: The use of the IDEA Data Analytics software will be expanded to address the goal of students using technology assisted tools to assess and controls and document work done because only 93.3% of students achieved the indicator minimum score of 90%.

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 standard is 75% for graduate-level classes.

Findings Description:

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 - MS in Accounting

Action Description:

Actions – MS 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 MS in Accounting are shown below by learning objective.

Decision Modeling

() Our students will identify problems and potential solution approaches

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

PLANNED ACTION: We plan to assess these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to assess the above learning objectives.

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: cases/assignments, 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.

PLANNED ACTION: The current method/level of instruction regarding the objective of identifying risks of negative outcomes (including fraud) will be maintained due to 100% of the students achieving the indicator minimum scorer of 90%.

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

PLANNED ACTION: The nature of coverage of the teaching content directed toward the goal of student evaluating controls that mitigate risks of negative outcomes through prevention or detection and correction will be increased due to only 93.3% of students achieving the indicator minimum score of 90%.

Measurement

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

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Reporting

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Research

() Our students will employ relevant research skills.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

() Our students will access relevant standards, rules, and other information.

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: cases/assignments, 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.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB’s Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC’s EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

Leveraging Technology

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

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: cases/assignments, 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.

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

PLANNED ACTION: Topics related to the goal of students assessing the risk of technology and automated business processes will be increased by providing greater emphasis on identifying red flag situations due to only 93% of students achieving the indicator minimum score of 90%.

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

PLANNED ACTION: The use of the IDEA Data Analytics software will be expanded to address the goal of students using technology assisted tools to assess and controls and document work done because only 93.3% of students achieved the indicator minimum score of 90%.

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 American Institute 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.

Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of preparing reports, memos, letters, and other forms of communication with objectivity, conciseness, and clarity.

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes.

Findings Description:

	2016
Number of students meeting the minimum criteria	48
Number of students assessed	50
Percentage of successful students	96%

[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

[☐ Reporting - Lo1](#)

RELATED ITEM LEVEL 3

Actions - MS in Accounting

Action Description:

Actions – MS 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 MS in Accounting are shown below by learning objective.

Decision Modeling

() Our students will identify problems and potential solution approaches

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

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: cases/assignments, 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.

PLANNED ACTION: The current method/level of instruction regarding the objective of identifying risks of negative outcomes (including fraud) will be maintained due to 100% of the students achieving the indicator minimum scorer of 90%.

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

PLANNED ACTION: The nature of coverage of the teaching content directed toward the goal of student evaluating controls that mitigate risks of negative outcomes through prevention or detection and correction will be increased due to only 93.3% of students achieving the indicator minimum score of 90%.

Measurement

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

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Reporting

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Research

() Our students will employ relevant research skills.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

() Our students will access relevant standards, rules, and other information.

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: cases/assignments, 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.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

Leveraging Technology

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

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: cases/assignments, 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.

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

PLANNED ACTION: Topics related to the goal of students assessing the risk of technology and automated business processes will be increased by providing greater emphasis on identifying red flag situations due to only 93% of students achieving the indicator minimum score of 90%.

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

PLANNED ACTION: The use of the IDEA Data Analytics software will be expanded to address the goal of students using technology assisted tools to assess and controls and document work done because only 93.3% of students achieved the indicator minimum score of 90%.

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:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of describing work performed and conclusions reached in a manner that enhances the reports’ usefulness. Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes.

Findings Description:

	2016
Number of students meeting the minimum criteria	30
Number of students assessed	33
Percentage of successful students	91%

[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
[Reporting - Lo2](#)

RELATED ITEM LEVEL 3

Actions - MS in Accounting

Action Description:

Actions – MS 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 MS in Accounting are shown below by learning objective.

Decision Modeling

- () Our students will identify problems and potential solution approaches
- () Our students will link data, knowledge, and insights together for decision-making purposes.

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

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: cases/assignments, 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.

PLANNED ACTION: The current method/level of instruction regarding the objective of identifying risks of negative outcomes (including fraud) will be maintained due to 100% of the students achieving the indicator minimum scorer of 90%.

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

PLANNED ACTION: The nature of coverage of the teaching content directed toward the goal of student evaluating controls that mitigate risks of negative outcomes through prevention or detection and correction will be increased due to only 93.3% of students achieving the indicator minimum score of 90%.

Measurement

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

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Reporting

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Research

() Our students will employ relevant research skills.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

() Our students will access relevant standards, rules, and other information.

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: cases/assignments, 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.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

Leveraging Technology

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

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: cases/assignments, 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.

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

PLANNED ACTION: Topics related to the goal of students assessing the risk of technology and automated business processes will be increased by providing greater emphasis on identifying red flag situations due to only 93% of students achieving the indicator minimum score of 90%.

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

PLANNED ACTION: The use of the IDEA Data Analytics software will be expanded to address the goal of students using technology assisted tools to assess and controls and document work done because only 93.3% of students achieved the indicator minimum score of 90%.

Research

Goal Description:

Our graduates will understand that although accounting professionals need a foundation in standards and other relevant rules, such guidance is constantly evolving. Many accounting profession functions depend on obtaining information from within and outside of an entity. Accordingly, the individual preparing to enter the accounting profession needs to have strong research skills to access relevant guidance or other information, understand it, and apply it. [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 relevant information

Learning Objective Description:

Our students will access relevant standards, rules, and other information.

RELATED ITEM LEVEL 2

Research (Lo2) - Course embedded measures for applying relevant information

Indicator Description:

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

Criterion Description:

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

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes.

Findings Description:

	2016
Number of students meeting the minimum criteria	57
Number of students assessed	59
Percentage of successful students	97%

[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

 [Research - Lo2](#)

RELATED ITEM LEVEL 3

Actions - MS in Accounting

Action Description:

Actions – MS 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 MS in Accounting are shown below by learning objective.

Decision Modeling

() Our students will identify problems and potential solution approaches

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

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: cases/assignments, 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.

PLANNED ACTION: The current method/level of instruction regarding the objective of identifying risks of negative outcomes (including fraud) will be maintained due to 100% of the students achieving the indicator minimum scorer of 90%.

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

PLANNED ACTION: The nature of coverage of the teaching content directed toward the goal of student evaluating controls that mitigate risks of negative outcomes through prevention or detection and correction will be increased due to only 93.3% of students achieving the indicator minimum score of 90%.

Measurement

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

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Reporting

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Research

() Our students will employ relevant research skills.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

() Our students will access relevant standards, rules, and other information.

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: cases/assignments, 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.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

Leveraging Technology

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

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: cases/assignments, 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.

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

PLANNED ACTION: Topics related to the goal of students assessing the risk of technology and automated business processes will be increased by providing greater emphasis on identifying red flag situations due to only 93% of students achieving the indicator minimum score of 90%.

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

PLANNED ACTION: The use of the IDEA Data Analytics software will be expanded to address the goal of students using technology assisted tools to assess and controls and document work done because only 93.3% of students achieved the indicator minimum score of 90%.

RELATED ITEM LEVEL 1

Employ research skills

Learning Objective Description:

Our students will employ relevant research skills.

RELATED ITEM LEVEL 2

Research (Lo1) - Course embedded measures for employing relevant research skills

Indicator Description:

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

Criterion Description:

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

Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes.

Findings Description:

	2016
Number of students meeting the minimum criteria	31
Number of students assessed	33
Percentage of successful students	94%

[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

 [Research - Lo1](#)

RELATED ITEM LEVEL 3

Actions - MS in Accounting

Action Description:

Actions – MS 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 MS in Accounting are shown below by learning objective.

Decision Modeling

() Our students will identify problems and potential solution approaches

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

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: cases/assignments, 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.

PLANNED ACTION: The current method/level of instruction regarding the objective of identifying risks of negative outcomes (including fraud) will be maintained due to 100% of the students achieving the indicator minimum scorer of 90%.

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

PLANNED ACTION: The nature of coverage of the teaching content directed toward the goal of student evaluating controls that mitigate risks of negative outcomes through prevention or detection and correction will be increased due to only 93.3% of students achieving the indicator minimum score of 90%.

Measurement

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

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Reporting

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Research

() Our students will employ relevant research skills.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

() Our students will access relevant standards, rules, and other information.

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: cases/assignments, 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.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

Leveraging Technology

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

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: cases/assignments, 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.

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

PLANNED ACTION: Topics related to the goal of students assessing the risk of technology and automated business processes will be increased by providing greater emphasis on identifying red flag situations due to only 93% of students achieving the indicator minimum score of 90%.

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

PLANNED ACTION: The use of the IDEA Data Analytics software will be expanded to address the goal of students using technology assisted tools to assess and controls and document work done because only 93.3% of students achieved the indicator minimum score of 90%.

Risk Analysis

Goal Description:

Our graduates will understand risk analysis and control as 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 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 American Institute 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 through prevention 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 in which the assessment is being made and the instructor’s choice of instrument and selected examples. The results from the various classes will be forwarded to the Departmental Assessment Committee. This committee will compile the results and present the findings to the departmental faculty.

Criterion Description:

In each course, the instructor will determine a minimal acceptable score for each indicator used for assessment in that class. This minimal acceptable score may vary both across classes as well as inside a particular class. This variability is necessary due to the different type of indicators (exam questions, projects, cases, and/or problem assignments) used to assess students' achievement of the learning objective of evaluating controls.
Once the assessment of this learning objective is completed in the appropriate courses, the percentage of successful student attempts (number of students successfully completing the specific outcome predetermined success level divided by the total number of students attempting the specific outcome) will be reported for each class. The Department of Accounting has set different target standards based on classification. The standard is 75% for graduate-level classes.

Findings Description:

	2016
Number of students meeting the minimum criteria	21
Number of students assessed	30
Percentage of successful students	70%

[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
[Risk Analysis - Lo2](#)

RELATED ITEM LEVEL 3

Actions - MS in Accounting
Action Description:
Actions – MS 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 MS in Accounting are shown below by learning objective.

Decision Modeling

() Our students will identify problems and potential solution approaches

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

PLANNED ACTION: We plan to assess these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to assess the above learning objectives.

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: cases/assignments, 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.

PLANNED ACTION: The current method/level of instruction regarding the objective of identifying risks of negative outcomes (including fraud) will be maintained due to 100% of the students achieving the indicator minimum scorer of 90%.

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

PLANNED ACTION: The nature of coverage of the teaching content directed toward the goal of student evaluating controls that mitigate risks of negative outcomes through prevention or detection and correction will be increased due to only 93.3% of students achieving the indicator minimum score of 90%.

Measurement

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

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

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

PLANNED ACTION: We plan to assess these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to assess the above learning objectives.

Reporting

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

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

PLANNED ACTION: We plan to access these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to access the above learning objectives.

Research

() Our students will employ relevant research skills.

PLANNED ACTION: This will be my first semester instructing this course. My plan is to provide students will ample opportunities to investigate accounting pronouncements in the FASB's Accounting Standards Codification related to specific accounting transactions and required reporting / disclosure. Further, I plan to have the students investigate companies that have examples of the use of these pronouncements (e.g., derivative financial instruments) using the SEC's EDGAR (electronic data gathering, analysis, and research) tool.

The Financial Accounting and Reporting (FAR) section of the CPA exam requires CPA candidates to know how to conduct research in the ASC and also to respond to questions related to specific accounting topics. The planned course of study for this course should help prepare students for the exam as well as conducting any research that may be necessary related to financial accounting.

() Our students will access relevant standards, rules, and other information.

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: cases/assignments, 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.

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Leveraging Technology

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

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: cases/assignments, 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.

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

PLANNED ACTION: Topics related to the goal of students assessing the risk of technology and automated business processes will be increased by providing greater emphasis on identifying red flag situations due to only 93% of students achieving the indicator minimum score of 90%.

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

PLANNED ACTION: The use of the IDEA Data Analytics software will be expanded to address the goal of students using technology assisted tools to assess and controls and document work done because only 93.3% of students achieved the indicator minimum score of 90%.

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 standard is 75% for graduate-level classes.

Findings Description:

	2016
Number of students meeting the minimum criteria	30
Number of students assessed	30
Percentage of successful students	100%

[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

[Risk Analysis - Lo1](#)

RELATED ITEM LEVEL 3

Actions - MS in Accounting

Action Description:

Actions – MS 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 MS in Accounting are shown below by learning objective.

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PLANNED ACTION: We plan to assess these learning objectives this coming academic year. Major changes were made to our assessment process in 2016, and we have not assessed the above items under our new assessment model. Our action item at this point is to assess the above learning objectives.

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: cases/assignments, 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.

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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 fourteen learning objectives under six goals for the MS 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 MS in accounting course has responsibility to assess student learning. The mapping of the goals to courses appears below.

Mapping Goals to Masters’ Accounting Courses

		DM	RA	RPT	LT	M	RES
ACCT	5311					*	*
ACCT	5315			*			*
ACCT	5324		*		*		
ACCT	5336			*			*
ACCT	5352			*			*
ACCT	5379	*	*				
ACCT	5399		*		*		*
DM	Decision Modeling		LT	Leveraging Technology			
RA	Risk Analysis		M	Measurement			
RPT	Reporting		RES	Research			

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 - MS in Accounting

Closing Summary:

