

Student Learning Outcomes Assessment Summary

Bachelors of Business Administration, BBA Accounting

*School of Management
2014-2016*

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1. Assessment information collected

A. Communication

- a) **Communication Written:** Writing samples were collected from Acct 452 (Auditing), Acct 472 (Internal & Governmental Auditing) and Acct 430 (Advanced Taxes).
- b) **Communications Oral:** Oral presentations were recorded in Acct 414 (Governmental & Not For Profit) spring semester 2015 & 2016.

B. Technical Proficiency

- a) **Specific to Accounting:** Questions are embedded in upper division courses (auditing, advanced accounting, and taxation)
- b) **General Business Knowledge:** The ETS business comprehensive exam is given in BA 462 (Corporate Strategy).

C. Professionalism

- a) **Identification of Ethical Issues:** Ethics test is administered each fall in the Auditing course. This instrument comes from an accounting academic education journal.
- b) **Demonstration of Professional Work Ethic:** Recruiter surveys developed by faculty to assess professional appearance, communications and career preparedness administered during accounting week in fall semesters 2014 & 2015.

2. Conclusions drawn from the collected information summarized above:

Students are meeting all learning goals with two exceptions. Technical Accounting learning goals for financial accounting and advanced accounting. Students were below expectations regarding the relationship between Sales, A/R, Inventory and Cost of Goods Sold, and valuation of foreign subsidiaries, or foreign currency translations. Other minor areas were identified that will be investigated in future assessments.

3. Curricular changes resulting from conclusions drawn above.

Changes will include increased emphasis on financial accounting relationships in Intermediate Accounting I & II (Acct 361 & 362). Also increased coverage of international currency conversions in Advanced Accounting (Acct 401).

The primary professional examination for our students is changing beginning next year to encompass higher learning cognitive tasks. Accordingly, the accounting faculty are going to review these changes and make appropriate curricular changes to address these exam changes at the beginning of the fall semester.

4. Identify the faculty members involved in reaching the conclusions drawn above and agreeing upon the curricular changes resulting

The BBA Accounting assessment is performed by the accounting assurance of learning committee which consists of:

Charlie Sparks, Chair
Ken Abramowicz
Kevin Berry (Assoc. Dean)
Amy Cooper
Ruth Prato
Debbie Fristoe (AOL Support)