

# Student Learning Outcomes Assessment Summary

## **Bachelors of Business Administration, BBA Accounting**

*School of Management  
2016-2018*

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### **1. Assessment information collected:**

#### **A. Communication**

- i. Written:** Writing samples collected from ACCT 452 (Auditing) and ACCT 472 (Internal & Governmental Auditing).
- ii. Oral:** Oral presentations recorded in ACCT 414 (Governmental & Not For Profit).

#### **B. Technical Proficiency**

- i. Accounting Fields:** Questions embedded in ACCT 330 (Income Tax), and ACCT 452 (Auditing) to measure (a) **financial accounting**, (b) **taxation**, (c) **auditing**, (d) **systems**, and (e) **advanced accounting**.
- ii. General:** The ETS exam administered each year in BA 462 (Corporate Strategy).

#### **C. Professionalism**

- i. Ethical Issues:** Ethics test administered each fall in ACCT 452 (Auditing). This instrument comes from an accounting academic education journal.
- ii. Work Ethic and Demeanor:** Recruiter surveys developed by faculty to assess professional appearance, communications, and career-preparedness, administered during accounting week in the fall semester.

**Note:** Data is collected every semester and assessment is done every two years by faculty.

## 2. Conclusions drawn from the collected information summarized above:

### A. Communication

- i. **Written:** During the AY16 to AY17 time period, students meeting or exceeding expectations, as an average of each of the components, was 83% on 64 student papers.

*Percent of Students achieving minimal standards*

Categories	AY16-AY17
Strategy - Purpose	82
Strategy - Audience	81
Structure	82
Support /Evidence	82
Coherence	81
Clarity/Conciseness	82
Formatting	86
Mechanics	87
<b>Average</b>	<b>83</b>
Number of Papers	64

The minimal standard for the written communication (80%) was met overall. Students performed exceptionally well in formatting and mechanics. Coherence, and strategy in relation to the audience fell close to the minimal standard while still exceeding it.

- ii. **Oral:** During the AY16 to AY17 time period, students meeting or exceeding expectations, as an average of each of the components, was 88% on 31 student presentations.

*Percent of Students achieving minimal standards*

Categories	AY16-AY17
Eye Contact	86
Body Language	87
Poise	86
Enthusiasm	86
Elocution	90
Subject Knowledge	89
Organization	89
Mechanics	92
<b>Average</b>	<b>88</b>
Number of Presentations	31

The minimal standard for oral communication (80%) was met overall. Students performed exceptionally well in elocution and organization. Though eye contact, poise, and enthusiasm were their lowest scoring areas, students were still far above the minimal standard in these categories. They scored very well on mechanics.

## B. Technical Proficiency

- i. **Accounting Fields:** Questions were embedded in ACCT 330 (Income Tax), and ACCT 452 (Auditing) to measure (a) **financial accounting**, (b) **taxation**, (c) **auditing**, (d) **systems**, and (e) **advanced accounting** for the AY16 to AY17 time period.
  - a. **Financial Accounting:** The instrument for the financial accounting category of the assessment measures six questions embedded into ACCT 452 (Auditing). The minimal standard necessary for this assessment is for 70% or more of students to achieve 75% or more on the embedded questions. For the AY16 to AY17 time period, 16 students were tested and had an average score of 63%. Therefore, they did not meet the minimal standard. Students seemed to struggle the most with the question regarding the relationship between operating income, sales, COGS, and net income, but 100% of the students got a perfect score on the question regarding the relationship between debt and interest expense.
  - b. **Taxation:** The instrument for the taxation category of the assessment measures five questions embedded into ACCT 330 (Income Tax). The minimal standard necessary for this assessment is for 70% or more of students to achieve 75% or more on the embedded questions. For the AY16 to AY17 time period, 18 students were tested, and 89% of the students achieved the required score. They met the minimal standard, and furthermore did very well on the question regarding filing status, for which all 18 students answered correctly.
  - c. **Auditing:** The instrument for the auditing category of the assessment measures twelve questions embedded into ACCT 452 (Auditing). The minimal standard necessary for this assessment is for 70% or more of the students to achieve 75% or more on the embedded questions. For the AY16 to AY17 time period, 30 students were tested, and only 60% reached the score required. Therefore, they did not meet the minimal standard. Students had particular trouble with the question regarding relevant costs; however, they did exceptionally well on the question about cost behavior, with 100% of the tested students answering correctly.
  - d. **Systems:** The instrument for the systems category of the assessment measures four questions embedded into ACCT 452 (Auditing). The minimal standard necessary for this assessment is for 70% or more of the students to achieve 75% or more on the embedded questions. For the AY16 to AY17 time period, 30 students were tested, and 93% of the students achieved the requisite score. The students' grasp of accounting information systems continues to be very strong.
  - e. **Advanced Accounting:** Due to the semester rotation of classes, AY 18 will be the first year that this instrument is examined.

**ii. General:** The ETS Business Exam was given for the AY16 to AY17 time period.

Area	AY14-15	AY16-AY17
SOM Students	77	76
SOM as a School	95	95
Accounting	97	99
Economics	90	80
Management	88	89
Quantitative	95	79
Finance	92	86
Marketing	96	89
Legal	79	98
Info Systems	81	88
International	89	83

These scores reflect Fall 2015 and Spring 2016. At this time raw scores are in for Fall 2016 but the comparative data is not yet available to calculate percentages. However, the raw Fall 2016 scores look very good. Scores are not yet available for Spring 2017.

Seventy-one students took the exam and, nationwide, SOM student's average scores were at the 76<sup>th</sup> percentile and SOM average scored at the 95<sup>th</sup> percentile as a school.

In terms of specific areas, SOM ranked at the 99<sup>th</sup> percentile for accounting and well above the minimal standard of 50<sup>th</sup> percent for every functional area. The area of the largest decline was quantitative analysis (95 to 79<sup>th</sup> percentile) and the largest increase was legal (79<sup>th</sup> to 98<sup>th</sup> percentile).

### **C. Professionalism**

- i. Ethical Issues:** An ethics test was administered in the fall in ACCT 452 (Auditing) for the AY16 to AY17 time period. This test was developed using an accounting academic education journal on World Com.

The minimal standard necessary for this assessment is for the students to have an average score of 75% or higher. For the AY16 to AY17 time period, 16 students were given the ethics test, and the average score was 81%. Therefore, the minimal standard was met.

- ii. Work Ethic and Demeanor:** Recruiter surveys were developed by faculty to assess professional appearance, communications, and career-preparedness, and were administered during accounting week in the fall semester for the AY16 to AY17 time period.

Students were assessed both during campus interviews and during office visits to four different accounting firms: KPMG, BDO, JRG, and WKS. Students overwhelmingly met the expectations in both environments, and across all four accounting firms.

### 3. Curricular changes resulting from conclusions drawn above:

#### A. Communication

- i. **Written:** For the AY16 to AY17 time period, students exceeded the minimal standard required.

Although students continue to be assessed very well in their written skills, it is becoming increasingly apparent from the BBA BA and MBA assessments that overall SOM students are having difficulties grasping concepts of critical thinking. This is not included in the current assessment rubric for written communication. For AY18 to AY19, the committee will continue to monitor the students' responses. At the moment the instrument will remain unchanged; the difficulty of how to address the concept of critical thinking on a rubric will be explored, and should the committee find it necessary, a new rubric may be created.

- ii. **Oral:** For the AY16 to AY17 time period, students did exceptionally well on their oral presentations, and far surpassed the minimal standard required.

The BBA Accounting program's oral scores continue to be among the highest in the School of Management. At this time, no curriculum changes are recommended.

#### B. Technical Proficiency

##### i. Accounting Fields

- a. **Financial Accounting:** For the AY16 to AY17 time period, students failed to meet the minimal standard.

For the AY18 to AY19 time period, the committee is recommending that a new prerequisite will be required for students who wish to enroll in ACCT 452 (Auditing). They will now have to take BA 352 (Financial Management) prior to ACCT 452. If scores do not trend upward following this change, the committee will discuss adjusting the embedded questions used to test students on financial accounting.

- b. **Taxation:** For the AY16 to AY17 time period, the minimal standard was met, and students did exceptionally well on the taxation assessment.

Due to the students' performance and the exceptionally high score, no curriculum changes are recommended at this point.

- c. **Auditing:** For the AY16 to AY17 time period, students failed to meet the minimal standard.

Questions regarding relevant cost were of particular concern, as these were where the students struggled the most. At the upper division this topic is most comprehensively covered in ACCT 342 (Managerial Cost Accounting). This is also covered at the lower division in ACCT 262 (Principles of Managerial Accounting). A series of approaches are being deployed to address this issue. First, at the upper division, relevant costs are tested as an embedded question in the auditing course ACCT 452. It was decided that this topic would best be covered by embedded questions in ACCT 342. Secondly, to address the relevant cost issue, to address concerns over students distinguishing between operating income, sales, COGS, and net income, and to also address the accounting program as a whole, in summer 2018 a manual for all new accounting students will be created. This manual will list the topics that they will be expected to master by the time they graduate. Finally, changes have been made in Accounting 262 to better introduce the topic of relevant costs. These changes are as follows:

Relevant cost topics that were assessed in ACCT 262, such as “Special Order,” “Sell or Process,” “Drop a Product,” and “Make or Buy” will be moved up in the class schedule for both Amy Cooper and Ruth Prato’s online and in-class courses. For Amy, the chapter is fourth from the end of the semester, and for Ruth, the chapter is second to the end. Amy is going to try to reorder the categories as taught in her class to feature Special Order first. Amy tests the students three times over the material: twice during the chapter itself, and once during the final. Ruth tests the students twice. Amy reports all instances of testing to be assessed, while Ruth only reports the final exam. In order to increase the sample size for online students, Ruth will start reporting both of the test scores in AY18-AY19.

Overall course grades seem to stay more consistent than the assessed scores contained within this summary, which would imply that the problem is not a “bad batch of students,” but rather their comprehension of these specific categories of information. Both professors agree the questions aren’t particularly difficult, but do point out that the problems assessed are word problems, which might contribute to the students’ lack of comprehension versus a financial accounting course problem. Both agree that the problems in the chapter itself are complicated, and both create extra problems to help students with the material. Both in-class and online students are given access to these extra problems, though Ruth notes that for her online sections the problems aren’t an assignment, so she isn’t sure the students give them the same weight as the chapter. To address this, Ruth will make the extra problems an assignment on Blackboard, rather than presenting them as a handout, beginning in AY18.

Due to the continued position of Special Order as the worst category for both in-class and online students, both professors are going to look at how other teachers present Special Order to their students to see if there are alternate methods; they will do this beginning in the AY18-AY19 time period. Both say that their students appear to retain the information on Special Orders during the class interactions, but fail to do so for the tests. They will look into creating a new method of teaching Special Orders that would require students to “put pen to paper,” but which would still be interactive. For AY18-AY19, they will have the classes make their own Special Order problems and scenarios to then work out with the rest of the class. This will allow students to see the results of their problems, and therefore has the potential to help highlight areas of misunderstanding with the Special Order problems.

If the scores begin to improve, no further curriculum changes will be suggested. However, should students continue to struggle the wording of the embedded questions of the instrument might be changed for clarity in future assessment cycles.

- d. Systems:** For the AY16 to AY17 time period, students greatly exceeded the minimal standard, showing a strong grasp of accounting information systems.

At this time, the committee is not recommending any curriculum changes.

- e. Advanced Accounting:** This category will be tested in AY18, and the results will be used to enact new curriculum changes.
- ii. General:** For the AY16 to AY17 time period, the minimal standard for the ETS exam was met.

The school is once again extremely pleased with the overall results on the ETS functional business exam which places the school at the 95<sup>th</sup> percentile, and its students at the 76<sup>th</sup> percentile. In particular, the accounting scores were very impressive (99<sup>th</sup> percentile).

### **C. Professionalism**

- i. Ethical Issues:** For the AY16 to AY17 time period, the minimal standard for the ethics test administered to the students was met.

The committee does not recommend any changes to the ethics test. Student scores will continue to be monitored into the AY18 to AY19 assessment cycle.

- ii. **Work Ethic and Demeanor:** For the AY16 to AY17 time period, the survey developed for the campus recruiters from KPMG, BDO, JRG, and WKS showed that the students did overwhelmingly well on meeting the minimal standard.

The School of Management is extremely proud of its students' interactions with local business professionals. For the AY 18 to AY19 time period, a more exact number of those involved with accounting week will be kept, but no changes to the instrument are recommended.

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

All undergraduate Accounting changes were addressed by the Accounting Assurance of Learning Committee which consists of the following members:

Charlie Sparks, Chair

Ken Abramowicz

Ruth Prato

Amy Cooper

Ashley Witt (AOL Support)

**5. Has your SLOA plan been updated to include assessment of the program's Communication Plan, as required by the Faculty Senate Motion? Yes.**