

**Unit/Program Name:** Accounting**Contact Name(s) and Email(s)** Melony A. Sacopulos; melony.sacopulos@indstate.edu

Before you complete the form below, review your outcomes library and curriculum map to ensure that they are accurate and up to date. If not, you may submit a new version along with this summary. Templates are available on the [assessment website](#).

**Part 1a: Summary of Assessment Activities**

a. What learning outcomes did you assess this past year?  If this is a graduate program, identify the <a href="#">Graduate Student Learning Outcome</a> each outcome aligns with.	b. (1) What assignments or activities did you use to determine how well your students attained the outcome? (2) In what course or other required experience did the assessment occur?	c. What were your expectations for student performance?	d. What were the actual data/results?	e. What changes or improvements were made or will be made in response to these assessment results or feedback from previous year's report?
<b>Outcome 1.4:</b> Students are able to identify audit and assurance concepts.	Sixty final exam questions in ACCT 415, Spring 2018	70% of the students will perform at or above the developing level of achievement. (A score $\geq 85\%$ is superior, between 70 and 85% is satisfactory, 55-70% is developing, a score below 55% is deficient).	Targets met - 70% (14 of 20) of the combined in class and distance students met or exceeded the performance target of 75%.  Analysis of the on-campus results indicated that 86.67% of the class (13 of 15 students) met or exceeded the performance target of 75%. However, the online class did not fair as well. Only 1 of the 5 students met the performance target. The last time Outcome 1.4 was measured was with the Spring 2015 online class that had an enrollment of 30 students. At that time 83% of the class met the target performance level.	At this time instructional intervention does not appear to be required for two reasons. First, when both the online and on-campus sections are combined targets were met (exceeded for by the on-campus class; not met by the small, online class). Second, a review of the Spring 2015 online class assessment, which had a much larger sample size, revealed targets were exceeded at that time. The instructor is mindful of concepts that appear to be more troublesome for students. Performance will continue to be monitored and instruction adjusted as deemed necessary.
<b>Outcome 2.2:</b> Students are able to analyze, evaluate, and	Three short problems from the final exam in ACCT 311, Fall 2017	80% of the students will earn a score of 75% or better and 80% will perform at or above the	Targets met - Since 100.0% (19/19) of the students	No additional changes in instruction appear to be

synthesize information to solve cost accounting problems.		developing level (same scale as above).	performed at or above the developing level of achievement.	needed at this time. Flipping the classroom continues. It appears to have helped. The number of deficient scores is now 0. Down from 4 the previous time.
<b>Outcome 2.4:</b> Students are able to consider internal controls to properly plan an audit and assess the financial statements for risk of material misstatement due to errors or fraud.	Exam questions in ACCT 415, Spring 2018	70% of the accounting majors will achieve 75% or better in the course (same scale as above).		
<b>Outcome 3.2:</b> Students are able to use applicable technology tools to evaluate and present accounting information. <i>(Note: former outcome 3.2 and 3.3 merged and re-worded Fall 2016)</i>	Course grade in ACCT 313, Fall 2017	70% of the accounting majors will achieve 75% or better in the course (same scale as above).	Targets exceeded - 95% of the accounting majors achieved the target score of 75%.	Both accounting majors and the entire class exceeded targets. No instructional changes are warranted at this time.
<b>Outcome 3.3:</b> Students are able to execute business processes involved in an accounting cycle essential to using integrated accounting software. <i>(Note: formerly 3.4)</i>	Two projects in ACCT 313, Fall 2017	70% of the accounting majors will achieve 75% or better in the course (same scale as above).	Targets exceeded – 100% of the accounting majors achieved the target score of 75% on the first project. 90% of the accounting majors achieved the target score of 75% on the second project.	Accounting majors exceeded targets. Non-majors who did not achieve the target did not turn in all assignments. No instructional changes are warranted at this time.

Note: If you would like to report on more than three outcomes, place the cursor in the last cell on the right and hit "tab" to add a new row.

#### Notes

- Use your outcomes library as a reference.
- Each outcome must be assessed by at least one direct measure (project, practica, exam, performance, etc.). If students are required to pass an examination to practice in the field, this exam must be included as one of the measures. At least one of the program's outcomes must use an indirect measure (exit interview, focus group, survey, etc.). Use your curriculum map to correlate outcomes to courses.
- Identify the score or rating required to demonstrate proficiency (e.g., Students must attain a score of "3" to be deemed proficient; at least 80% of students in the program will attain this benchmark.)
- Note what the aggregate level of proficiency actually was and the number of students included in the cohort or sample (e.g., "85% of the 25 students whose portfolios were reviewed met the established benchmark").

#### Part 1b: Continuous Quality Improvement

In no more than one page, summarize 1) the discoveries assessment has enabled you to make about student learning (a. What specifically do students know and do well—and less well? b. What evidence can you provide that learning is improving?); 2) what your assessment plan will focus on in the coming year; and 3) how will this information be shared with other stakeholders?

1. Outcome 1.4: Although targets were met for this outcome, the instructor is mindful of concepts that appear to be more troublesome for students.  
Outcome 2.2: Flipped classrooms in ACCT 311 seems to provide better learning experiences for students.
2. In accordance with the comprehensive assessment plan (AY 2016-17 – 2020-21), Outcome 1.2 will be assessed Fall 2018 in ACCT 311. Outcome 3.1 will be assessed AY 2018-19 in ACCT 313. Outcome 3.4 will be assessed Spring 2019 in ACCT 415.
3. Assessment plans for the coming year will be shared via faculty meetings and direct emails. One-on-one meetings will be held to answer questions that arise from those performing assessment activities.

#### **Part 2a: Summary of Student Success Activities**

Based on the results of your assessment of student learning outcomes from Part 1 above, reflect on how this data will impact student success within your unit/program.

a. What goals/objectives were established this past year to aid student performance, retention, persistence, and completion?	b. What primary action steps were taken to make progress on each goal and who was responsible?	c. What data informs progress on each goal?	d. What were some accomplishments or achievements for each goal and/or challenges confronted?	e. Please indicate goals that are continuing and any goals that will replace a previous goal. Any additional goals can also be added on a new line.
1. Goal specific to the SCoB as an entire unit. The Scott College is investigating the removal of barriers to graduation.	The College CAAC body is attempting to streamline curriculum through review of core and required courses	The CAAC body will have concrete proposals concerning the reduction of hours required in the common core	There is reasonable conflict about the rational for combining the two Economics courses (Micro and Macro) into one course. Other alternatives are being investigated as well.	This is a new goal
2. Goal specific to the AFIRM department as an entire unit. The AFIRM department will continue working with the MEIS Center to develop personal accountability and effective work habits in its graduates as well as teamwork combined with professionalism .	AFIRM faculty are encouraging students via the use of extra credit to attend a series of professional development workshops and events hosted by the MEIS Student Development Center. Some courses require	The MEIS Center keeps extensive records concerning the attendance of workshops.	The challenges confronted were to obtain the cooperation of the faculty in two domains; having them encourage or require students to attend the workshops, and getting faculty to participate in presenting the workshops. Release time has been given some faculty.	This is a continuing goal.

	students to attend workshops.			
3. Goal specific to the Accounting program The Accounting program is attempting to create a new course, whether it be a required or elective course in Data Analytics. The intersection between technology, accounting, and finance continue to be intertwined as data-analytics is changing the business world, including the Accounting world.	A new accounting faculty member (Cory Campbell) has been brought on who has vast expertise in Data Analytics and has presented papers, and made presentations in this field. He has journal articles published in this domain	The course has yet to be designed, but the Accounting faculty seem enthusiastic about the prospect.	The research in this domain is rigorous, but the new faculty member has vast knowledge in this area, and is abreast of the field. Other departments also have an interest in data analytics. Sufficient interest has to be generated in this emerging critical field to overcome inertia.	This is a new goal for Accounting.

#### Notes

- a. These goals could be program/department wide but may also be focused on specific sub-populations of interest (e.g., service course student performance, transfer students, part-time students, students of a particular class year, students of color, etc.).
- c. Retention and completion data, D/F/drop rates, credit hour productivity (defined as credit hour enrollment at start of term versus credit hours earned at end of term) are common data examples. See [Blue Reports](#) database (access from Linda Ferguson in Institutional Research) or the [Office of Institutional Research](#) for ideas.

#### Part 2b: Continuous Quality Improvement

In no more than one page, summarize 1) the discoveries that attention to student performance, retention, persistence, and completion has enabled you to make about program/department systems, processes, and norms as it effects students; and 2) how this will positively impact student success, including with regard to the readiness of students for graduate study or a career?

*Please prepare this report as a Word document. Do not include any attachments. Instead, provide links to important supporting materials (e.g., detailed—but not student-specific—assessment results; rubrics; minutes; etc.), or upload them to the college's assessment site in Blackboard.*

- A) The Scott College of Business would like to be able to expand its course requirements associated with several of its majors. Several of the majors feel that in order to properly prepare students for employment, they should have greater exposure to subject matter specific to their discipline. However, the foundation course requirements at this institution seems to be quite extensive as compared to the requirements at other similar institutions which reduces the ability of our disciplines to lengthen the set of courses specific to the major. Our Scott College of Business CAAC committee is investigating alternatives. One alternative is to shorten the core courses (those specific courses required by all our majors) within the SCoB by combining both the Micro and Macro Economics core courses (of six hours credit)

into one three hour course. Another alternative would be to make the Macro course a foundations course that would be required by Business majors and then to continue to have the Micro economics course within our common SCoB core. Both alternatives would effectively reduce the entire length of the required curriculum in every SCoB major by 3 hours. There is concern that the subject matter that exist within Micro and Macro could not be adequately covered in three hours which argues for the second alternative. However, the politics involved in accomplishing the second alternative would to a greater extent involve the University which argues for the first alternative. The SCoB body is at this point determining the subject matter in both Micro and Macro that is essential to our students and then will be working with the Economics department to determine the most efficient way of delivering this material.

- B) AFIRM faculty encourage students , by the use of extra credit, to attend a series of professional development workshops and events hosted by the MEIS Student Development Center (required in courses that are CATAPULT partners). MEIS Center utilization, programming and student contacts has been steadily increasing, and the vast majority of our undergraduate business students have some contact with the center during the year. The CATAPULT program continues to grow, with a majority of the AFIRM faculty members requiring students classes to participate in professional development events through the MEIS Center. The Chair working with the MEIS Center continues to attempt to move from the use of extra credit to get students to take advantage of the offerings of the MEIS Center to requiring interaction with the MEIS Center through course assignment.
- C) The intersection between technology, accounting, and finance continue to be intertwined as **data-analytics** is changing the business world. Big data will have a profound impact on the accounting profession and we need to embed this into our accounting program. For example, the scope of an audit may change from testing a subset of a firm's activity and making assertions about the completeness and accuracy of the financial statements to testing all the transactions. Aside from audit, firms are increasing using structured and unstructured data to drive decisions and as accountants, we need to understand how this data is being used as it may be paired with financial data. Adding a course on accounting analytics would enable students to add some analytical tools such as advance visualizations and analysis with programs such as Tableau and PowerBI. This course would build on the Accounting Information Systems framework. Additionally, this course would have a culminating project that could be something students could show prospective employers insofar that interactive analysis/dashboards will be built from data available through the SEC for publically traded companies. This would advance career opportunities. The Accounting discipline may be greatly impact by this development, and we must keep our curriculum abreast of new developments. Other departments have an interest in this field as well. Financial resources have hampered the pursuit of Data Analytics, but this may be overcome.

Dear Melony,

Thank you so much for sharing your assessment process and findings for AY 2017-18 with the Assessment and Student Success Councils. You will find a comprehensive synthesis of the feedback compiled by both groups below. It is understood that some of the feedback might encompass practices that you already engage in but that are not documented in this report. As the purpose of this evaluation is focused on recognizing great work and helping faculty improve assessment practice, it is not necessary to retroactively add documentation. Please feel free to let me know if you have any questions or if there is any way I can assist you in further developing assessment in your program.

This report will be shared with the Associate Dean(s) and Dean of your college and summarized findings will be shared as composite college/institutional data with the President's Office and the Provost's team.

Sincerely,

Kelley (x7975)

Program: Accounting	
<b>Assessment Practice Overall Rating:</b> Mature (2.75/3.00)	
<b>Student Success Practice Overall Rating:</b> Mature (2.00/3.00) *see second rubric below	
Strengths	Recommendations
<ul style="list-style-type: none"><li>Learning outcomes are very clear, specific, and measurable. Helpful notation on the changes to some of the learning outcomes assessed.</li><li>Excellent assessment plan using different points of assessment in different classes throughout the curriculum rather than relying on just one point of data to cover them all.</li><li>Fantastic focus on how the in-class and distance students performed relative to standards. Allows for some deeper analysis and decisions regarding delivery and student type.</li><li>Good analysis of findings and discussion of actions to be taken or continued based on findings.</li><li><b>Solid goals across all levels (college, department).</b></li></ul>	<ul style="list-style-type: none"><li>Adding a note about any rubric development for evaluating written work or pilot testing done with tests and/or surveys or how those have been adjusted from past use based on issues would be a good way to demonstrate instrument validity/reliability when applicable.</li><li>Using final course grades as a measure of student performance on one specific outcome can pose challenges for analysis if other outcomes were also addressed in the class. When using a final course grade as a measure of learning outcome achievement it is helpful to note that all grades earned in the course reflected student performance to the specific outcome. This relieves any concern that the weighting of assignments/calculation of final grades does not specifically relate to the outcome assessed.</li><li>Ensure that sharing with faculty about assessment goes beyond sharing the plan and their responsibilities to include the results of assessments and discussions regarding decisions/action stemming from what was learned.</li><li><b>More details could be provided on implementation and assessment.</b></li></ul>

Scoring Rubric is included below.

*Score was calculated on a 0 (undeveloped), 1 (developing), 2 (mature), 3 (exemplary) scale.*

<b>Evaluation Criteria</b>	<b>Exemplary</b>	<b>Mature</b>	<b>Developing</b>	<b>Undeveloped</b>
<b>Student Learning Outcomes</b>	<p>At least one learning outcome that is aligned with program coursework is assessed this cycle.</p> <p>Learning outcome(s) is specific, measureable, and student-centered.</p> <p>Rationale for assessment of this outcome(s) is made clear (ex: it is part of a standing assessment cycle, a need was identified, etc.)</p> <p>Learning outcome(s) directly link to college, institutional, and/or accreditor goals/standards.</p>	<p>At least one learning outcome that is aligned with program coursework is assessed this cycle.</p> <p>Learning outcome(s) is specific, measureable, and student-centered.</p> <p>Rationale for assessment of this outcome(s) is made clear (ex: it is part of a standing assessment cycle, a need was identified, etc.) based on issues based on issues</p>	<p>At least one learning outcome that is aligned with program coursework is assessed this cycle.</p> <p>Learning outcomes(s) is measurable. based on issues</p>	<p>No learning outcomes are identified for assessment or the outcomes that are identified are not linked to program outcomes aligned with program coursework (e.g. – curriculum map) or are not measurable.</p>
<b>Performance Goals &amp; Measures</b>	<p>Performance goal identified for each learning outcome is clear and reasonable (ex: based on previous performance data, professional standards, etc.).</p> <p>Identified measures are designed to accurately reflect student learning, including at least one direct measure.</p> <p>Tools used to measure student performance are described and were reviewed for validity or trustworthiness prior to use (note this in the report; attach tools if applicable – ex: rubrics, checklists, exam keys, etc.).</p>	<p>Performance goal identified for each learning outcome is clear and reasonable (ex: based on previous performance data, professional standards, etc.).</p> <p>Identified measures are designed to accurately reflect student learning, including at least one direct measure.</p> <p>Tools or processes for evaluating student performance on measures are described (attach tools if applicable – ex: rubrics, checklists, exam keys, etc.).</p>	<p>Performance goal(s) is identified for each learning outcome.</p> <p>Identified measures (ex: assignments, projects, tests, etc.) are poorly suited to performance goals or are solely indirect measures.</p> <p>Tools or processes for evaluating student performance on measures are not described.</p>	<p>No goals for student performance of learning outcomes is identified, and/or no measures are provided.</p>

<b>Analysis &amp; Results</b>	<p>Data is collected using the measures and tools identified.</p> <p>Results are reported with clear description of quality analysis (e.g., analysis follows accepted statistical or qualitative procedures).</p> <p>Results are shared in relation to performance goals.</p> <p>Results are discussed in relation to college, institutional, and/or accreditor goals/standards.</p>	<p>Data is collected using the measures and tools identified.</p> <p>Results are reported with clear description of analysis (e.g., analysis follows accepted statistical or qualitative procedures).</p> <p>Results are shared in relation to performance goals.</p>	<p>Data is collected using the measures and tools identified.</p> <p>Results are reported with little description of analysis.</p>	<p>No data is being collected.</p> <p>No results are provided.</p>
<b>Sharing &amp; Use of Results for Continuous Improvement</b>	<p>Clear information is provided about sharing and using results to inform practice.</p> <p>Discussion of what was learned from results is provided and connected to plans for sharing and using results to inform practice.</p> <p>A plan for adjusting performance, goals, assessment, and/or program components based on results is outlined.</p>	<p>Clear information is provided about sharing and using results to inform practice.</p> <p>Discussion of what was learned from results is provided and connected to plans for sharing and using results to inform practice.</p>	<p>Limited information is provided about sharing or using results to inform practice.</p> <p>Some discussion of what was learned from results is provided.</p>	<p>No information is provided about sharing or using results to inform practice.</p> <p>No evidence of reflection on results is provided (ex: discussion, conclusions drawn)</p>
<b>Overall Rating</b>	<input type="checkbox"/> Exemplary	<input checked="" type="checkbox"/> Mature	<input type="checkbox"/> Developing	<input type="checkbox"/> Undeveloped

**Student Success Activities Report Rubric (Part 2 of Student Outcomes Assessment Report) Unit/Program:**

**Office of Student Success/Office of Assessment & Accreditation Evaluation Date:**

Evaluation Criteria	0 Undeveloped	1 Developing	2 Mature	3 Exemplary
<b>Goals/ Objectives</b>	No goals/objectives are identified.	Goals/objectives are poorly suited to addressing student performance, retention, persistence, and/or completion.  Goals/objectives may also be modest at best such that little effort is required.	Goals/objectives are generally clear and reasonably well suited to addressing student performance, retention, persistence, and/or completion.  Goals/objectives are also generally at least moderately aggressive such that appropriate effort is required.	Goals/objectives are all clear and well suited to addressing student performance, retention, persistence, and/or completion.  Goals/objectives are also at least moderately aggressive in all cases such that appropriate effort is required.
<b>Action Steps</b>	No action steps are identified.	Action steps are weak, underdeveloped, and/or poorly suited to making progress on goals/objectives.  No person(s) or group(s) indicated who will be responsible for the actions.	Action steps are generally clear and reasonably well suited to making progress on goals/objectives.  Person(s) or group(s) responsible for the actions are indicated in most cases.	Action steps are all clear and well suited to making progress on goals/objectives  Person(s) or group(s) responsible for each action are indicated, ideally with a timeline.
<b>Data that Informs Progress on Each Goal/Objective</b>	No data, quantitative or qualitative, is identified.	Data to inform progress are poorly suited to measure progress on goals/objectives.	Data to inform progress are generally well suited to measure progress on goals/objectives.	Data to inform progress are all well suited to measure progress on goals/objectives.
<b>Assessment of Outcomes and Continuous Improvement</b>	For goals/objectives in place the prior year, no reflection provided on achievements/challenges, sharing results, and/or plans for improvement or change based on results.  No reflection on outcome assessment plan for continuous improvement provided for new goals/objectives.	For goals/objectives in place the prior year, modest at best reflection provided (and/or is vague or of questionable connection to results) on achievements/challenges, sharing results, and/or plans for improvement or change based on results.  Modest at best reflection on assessment plan for continuous improvement provided for new goals/objectives.	For goals/objectives in place the prior year, generally appropriate reflection provided (and is reasonably well connected to results) on achievements/challenges, sharing results, and/or plans for improvement or change based on results.  Reasonable reflection on assessment plan for continuous improvement provided for new goals/objectives.	For goals/objectives in place the prior year, strong reflection is provided in all cases (and is well connected to results) on achievements/challenges, sharing results, and/or plans for improvement or change based on results.  Well-developed reflection on assessment plan for continuous improvement provided for new goals/objectives.
<b>Overall Rating</b>	<input type="checkbox"/> Undeveloped	<input type="checkbox"/> Developing	<input type="checkbox"/> Mature	<input type="checkbox"/> Exemplary