

Degree Program Name: Accounting
Part One

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a. Learning Outcomes	b. Measure, course, term.	c. Expectations established for achieving outcome.	d. Findings/Results	e. Responsible instructor and sharing mechanisms.
Outcome 1.1 – <i>Students are able to describe the language and procedures associated with financial accounting.</i>	Final exam questions in ACCT 302, Spring 2016	A score of 75% or better will be achieved by at least 70% of the students.	60% (12 of 20) students who completed the final exam met the established benchmark of 75% (15 of 20 questions answered correctly). The achievement rate has improved significantly since Spring 2015.	J. Sanders. Findings are posted on the AFIRM Dept. assessment. Results will be discussed at the Fall 2016 Program faculty meeting.
Outcome 1.2 – <i>Students are able to comprehend cost accounting theory and concepts.</i>	Three written problems in ACCT 311.	A score of 75% or better will be achieved by at least 70% of the students.	To meet target at least 22 of 31 students (71%) needed to earn a score of 11.25 (75%) or better per question. For question #1, 24 students (77.42%) achieved the target score of 11.25 or better. On question #4, 26 students (83.87%) met or exceeded the benchmark score. On questions 15, 25 students (80.65%) met or exceeded the performance target.	A. Czyzewski. Findings are posted on the AFIRM Dept. assessment Blackboard site. Results will be discussed at the Fall 2016 Program faculty meeting.
Outcome 1.3 – <i>Students are able to define the terminology of tax accounting.</i>	Exam questions from 3 exams in ACCT 404.	A score of 75% or better will be achieved by at least 70% of the students.	38.43% (15 of 39) students who answered the 17 exam questions met the established benchmark of 75% by answering 13 or more questions correctly. The achievement rate has remained the same despite interventions implemented.	M. Harmon. Findings are posted on the AFIRM Dept. assessment Blackboard site. Results will be discussed at the Fall 2016 Program faculty meeting.
Outcome 2.1 – <i>Students are able to analyze, evaluate, and synthesize information for financial reporting.</i>	Final exam questions in ACCT 302.	A score of 75% or better will be achieved by at least 70% of the students.	Of the 36 students in the class, 21 (58.33%) students achieved the target score of 15 (75%). During AY 2011-12, targets were met; however, the measure used was a practice set which is no longer used in an attempt to control the cost of required materials for the students.	J. Sanders. Findings are posted on the AFIRM Dept. assessment Blackboard site. Results will be discussed at the Fall 2016 Program faculty meeting.
Outcome 2.2 – <i>Students are able to analyze, evaluate, and synthesize information to solve cost accounting problems.</i>	Three written problems in ACCT 311.	A score of 75% or better will be achieved by at least 70% of the students.	To meet target at least 22 of 31 students (71%) needed to earn a score of 11.25 (75%) or better per question. For question #1, 26 students (83.87%) achieved the target score of 11.25 or better. On question #4, 23 students (74.19%) met or exceeded the benchmark score. On questions 13, 25 students (80.65%) met or exceeded the performance target.	A. Czyzewski. Findings are posted on the AFIRM Dept. assessment Blackboard site. Results will be discussed at the Fall 2016 Program faculty meeting.

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Outcome 2.3 – <i>Students are able to analyze information and apply tax principles to solve taxation problems.</i>	Final exam questions in ACCT 404.	A score of 75% or better will be achieved by at least 70% of the students.	30.8% (12 of 39) students answered at least 75% of the 11 exam questions correctly. The achievement rate has remained the same despite interventions implemented.	M. Harmon. Findings are posted on the AFIRM Dept. assessment Blackboard site. Results will be discussed at the Fall 2016 Program faculty meeting.
Outcome 3.1 – <i>Students will comprehend fundamental technology concepts to determine threats to the reliability of accounting systems and applicable controls to mitigate risks.</i>	32 Exam questions from Exam 2 and 15 questions from the Final Exam in ACCT 313.	A score of 75% or better will be achieved by at least 70% of the students.	70% (14 of 20 accounting majors) achieved the target score of 24 of 32 questions (75%) on Exam 2. When just the control identification questions are examined targets were not met. Only 9 students (45%) answered at least 12 questions (75%) correctly. The 75% target (12 questions) was met by 14 of the accounting majors (70%) on the control determination questions on the final exam.	S. Moncada. Findings are posted on the AFIRM Dept. assessment Blackboard site. Results will be discussed at the Fall 2016 Program faculty meeting.
Outcome 3.2 – <i>Students are able to build the structure for a database and develop forms, queries, and reports.</i>	Individual 80 point database project in ACCT 313. Grading rubric used to determine achievement.	A score of 75% or better will be achieved by at least 70% of the students.	The target performance of 60 points (75%) was achieved by 70% (14 of 20) accounting majors in the on-campus class and 78.57% (11 of 16) accounting majors in the online class.	S. Moncada. Findings and grading rubric are posted on the AFIRM Dept. assessment Blackboard site. Results will be discussed at the Fall 2016 Program faculty meeting.
Outcome 3.3 - <i>Students are able to develop spreadsheets to evaluate and present accounting information.</i>	Excel data validation assignment in ACCT 313. Grading rubric used to determine achievement.	A score of 75% or better will be achieved by at least 70% of the students.	Targets were met in both the online and on-campus classes. Twenty of 26 students (76.9%) earned at least a score of 75% (15 of 20 points) on the assignment. For the online class, of the 16 students who completed the assignment, 14 students (87.5%) earned or exceeded the target score of 75%.	S. Moncada. Findings and grading rubric are posted on the AFIRM Dept. assessment Blackboard site. Results will be discussed at the Fall 2016 Program faculty meeting.
Outcome 3.4 – <i>Students are able to execute business processes involved in an accounting cycle using integrated accounting software.</i>	Two Sage 50 practice sets (55 and 65 points respectively) in ACCT 313 completed individually. Grading rubric used to determine achievement.	A score of 75% or better will be achieved by at least 70% of the students.	97% of the 44 students (25 of 26 students in the on campus class and all 18 students in the online class) who completed the Chapter 5-7 practice set met the established benchmark of a score of 75%. 95% of the 39 students (23 of 25 students in the on campus class and all 14 students in the online class) who completed the Chapter 8 practice set met the established benchmark. Results are consistent with prior assessment from prior years.	S. Moncada. Findings and grading rubric are posted on the AFIRM Dept. assessment Blackboard site. Results will be discussed at the Fall 2016 Program faculty meeting.
Outcome 3.5 – <i>Students are able to use generalized audit</i>	Three ACL problems in ACCT 415. P7-39 focused	A score of 75% or better will be achieved by at least	Of the 25 students in the class, 23 students completed and submitted the three ACL	M. Cohen. Findings, cases and grading details are posted on the

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<p><i>software to simulate audit processes.</i></p>	<p>on gathering audit evidence. Problem 8-40 involved audit planning and analytical procedures. Problem 11-30 involved auditing procedures to detect fraud. A grading rubric was used to assign points to the various subcomponents of each problem.</p>	<p>70% of the students.</p>	<p>assignments. For problem 7-39, all 23 students (100%) met or exceeded the benchmark score of 15 points (75%). For Problem 8-40, 22 students (96%) exceeded the benchmark score of 7.5 points (75%). For Problem 11-35, 21 students (91%) exceeded the target score of 7.5 points (75%). When the scores from all three problems are combined, all 23 students (100%) exceeded the target score of 30 points (75%). Assessment results are consistent with assessment from prior years.</p>	<p>AFIRM Dept. assessment Blackboard site. Results will be discussed at the Fall 2016 Program faculty meeting.</p>
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Part Two

In no more than one page, summarize 1) the discoveries assessment has enabled you to make about your students' learning, the curriculum, departmental processes, and/or the assessment plan itself; 2) the changes and improvements you have made or will make in response to these discoveries and/or the coordinator's feedback on the previous summary; and 3) what your assessment plan will focus on in the coming year.

1. & 2. Discoveries and proposed improvements

Outcome 1.1: A decision needs to be made whether to stay with the Spiceland Intermediate text from McGraw Hill. Students seemed to like the Smartbook, but Wiley has developed a adaptive learning system called Orion that might be especially helpful with respect to these concepts in both the on campus and sections. Wiley also provides free access to Wiley CPA excel.

Outcome 1.2: Students learning is not consistent. On an overall basis, when all three questions are collectively considered, the 75% performance benchmark was not meet. Only 20 students (64.52%) achieved the target score of 33.75. More problems were added to the curriculum this past year. During the next academic year, flipping the class will be attempted. Approximately 50% more time will be spent working problems in class.

Outcome 1.3: Moving students to meet the target performance standards continues to be a challenge despite various interventions. Suggestions will be solicited from Program faculty.

Outcome 2.1: An additional exercise on calculating impairment losses will be assigned. In addition, stressing the concept that goodwill is not amortized under GAAP will be done.

Outcome 2.2: Students learning is not consistent. On an overall basis, when all three questions are collectively considered, the 75% performance benchmark was not meet. Only 20 students (64.52%) achieved the target score of 33.75. More problems were added to the curriculum this past year. During the next academic year, flipping the class will be attempted. Approximately 50% more time will be spent working problems in class.

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Outcome 2.3: In the future, students will do four tax forms and/or schedules during the semester. They will have three chances prepare each form correctly. Then, at the end of the semester, students will do a complete tax return that must be redone and resubmitted until it is correct. Extra credit will be awarded for those students who prepare the tax return correctly the first time without the help of check figures. Check figures will be distributed as students redo the tax returns.

Outcome 3.1: At the students' request, additional days were dedicated to the Sage 50 project (Outcome 3.4). The trade-off was fewer lectures on internal controls to mitigate risks. When Outcome 3.1 was assessed during Fall of 2011 and Fall of 2013 targets were exceeded on both components. Resuming class lecture or preparing Tegrity lectures on these concepts seems warranted. The final exam included 15 questions that focused on appropriate internal controls to mitigate risk for processing integrity and the revenue cycle. Class lecture covered both areas and targets were met.

Outcome 3.3: While targets were met, this particular spreadsheet assignment only addresses a narrow set of Excel skills. The Program needs to decide whether a better assessment point exists based on practices in other classes. Given the extensive use of Excel in the Business Undergraduate core, including this outcome and assessment within the Accounting Program may no longer be necessary.

3. 2016-2017 Focus:

- An appropriate indirect measure of one or more outcomes will be determined and implemented. At the same time the Accounting program will review its outcomes and map them to the Foundational Studies Learning Goals to comply with the new assessment requests.
- In addition, Accounting program assessment will move to an every third year cycle with four or five outcomes assessed each year.
- Outcomes 1.1, 1.3, 2.1, 2.3, will be assessed during AY 2016-2017.

Findings are located at https://blackboard.indstate.edu/webapps/blackboard/content/listContentEditable.jsp?content_id=3131883_1&course_id=88724_1

Student Learning Summary Report Rubric :: Office of Assessment & Accreditation :: Indiana State University

Degree Program: B.S. in Accounting Date: 7.7.16

	Level 0 – Undeveloped	Level 1 – Developing	Level 2 – Mature	Level 3 – Exemplary
1. Student Learning Outcomes	<input type="checkbox"/> No outcomes are identified.	<input type="checkbox"/> An Outcomes Library was provided. <input type="checkbox"/> Some of the outcomes are specific and measurable. <input type="checkbox"/> Some of the outcomes are written in student-centered terms. <input type="checkbox"/> A Curriculum Map was provided. <input type="checkbox"/> At least one outcome was assessed in this cycle.	<input type="checkbox"/> Outcomes listed in the Outcomes Library are specific, measurable, and student-centered. <input checked="" type="checkbox"/> Outcomes at least indirectly support Foundational Studies Learning Outcomes or the Graduate Learning Goals. <input checked="" type="checkbox"/> The Curriculum Map identifies where/to what extent each outcome is addressed. <i>See comments.</i> <input type="checkbox"/> At least one outcome was assessed in this cycle.	<input checked="" type="checkbox"/> Outcomes listed in the Outcomes Library are specific, measurable, student-centered, and span multiple learning domains. <i>Most are clear.</i> <input type="checkbox"/> Outcomes directly integrate with Foundational Studies Learning Outcomes or the Graduate Learning Goals. <input checked="" type="checkbox"/> Outcomes reflect the most important results of program completion (as established by an accreditor or other professional organization). <input checked="" type="checkbox"/> Learning outcomes are consistent across different modes of delivery (face-to-face and online.) <i>Yes!</i> <input checked="" type="checkbox"/> Outcomes are regularly reviewed (and revised, if necessary) by the faculty and other stakeholders. <input type="checkbox"/> The Curriculum Map identifies where/to what extent each outcome is addressed and

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				<p>offers evidence that students have sufficient opportunity to master the associated learning outcomes.</p> <p><input checked="" type="checkbox"/> Two or more outcomes were assessed in this cycle.</p>
<p>2. Measures & Performance Goals</p>	<p><input type="checkbox"/> No measures are provided.</p> <p><input type="checkbox"/> No goals for student performance are identified.</p>	<p><input type="checkbox"/> Measures are provided, but some are vague and/or do not clearly link to the associated outcomes.</p> <p><input type="checkbox"/> Measures are primarily indirect.</p> <p><input type="checkbox"/> Measures include course and/or assignment grades, but there is no evidence that grades are calibrated to the outcomes.</p> <p><input type="checkbox"/> Performance goals are identified, but they are not specific.</p> <p><input type="checkbox"/> Performance goals are identified, but some are too high or too low.</p>	<p><input checked="" type="checkbox"/> At least one direct measure was provided for each outcome.</p> <p><input checked="" type="checkbox"/> Sufficient information is provided to show that measures are appropriate to the outcomes being assessed.</p> <p><input checked="" type="checkbox"/> Measures include course and/or assignment grades, and general information is provided to indicate that grades are calibrated to the outcomes.</p> <p><input type="checkbox"/> Clear and appropriate standards for performance are identified.</p>	<p><input type="checkbox"/> Multiple measures were provided, and a majority are direct.</p> <p><input type="checkbox"/> Detailed information is provided to show that measures are appropriate to the outcomes being assessed.</p> <p><input type="checkbox"/> Measures include course and/or assignment grades, and specific evidence is provided to demonstrate that grades are calibrated to the outcomes.</p> <p><input checked="" type="checkbox"/> Clear and appropriate standards for performance are identified and justified.</p> <p><input type="checkbox"/> If students are required to pass a certification or licensure exam to practice in the field, this was included as a measure. NA</p> <p><input type="checkbox"/> Measures assess some high impact practices (internships, capstone course projects, undergraduate research, etc.)</p>

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				<input type="checkbox"/> Some measures allow performance to be gauged over time, not just in a single course. <input type="checkbox"/> Mechanisms (rubrics, checklists, criterion-referenced exams, etc.) were provided to demonstrate that the measure provides clear evidence of what students know/can do. <input checked="" type="checkbox"/> If a measure is used to assess more than one outcome, a clear explanation is offered to substantiate how this is effective.
3. Results	<input type="checkbox"/> No data are being collected. <input type="checkbox"/> No information is provided about the data collection process. <input type="checkbox"/> No results are provided. <input type="checkbox"/> Students are meeting few of the performance standards set for them.	<input type="checkbox"/> Some data are being collected. <input type="checkbox"/> Some data are being analyzed. <input type="checkbox"/> Some results are provided. <input type="checkbox"/> The link between some of the results and outcomes is unclear. <input type="checkbox"/> Limited information is offered to demonstrate that data collection, analysis, and interpretation processes are valid.	<input checked="" type="checkbox"/> Data are being collected and analyzed. <input type="checkbox"/> Results are provided. <input checked="" type="checkbox"/> Some information is offered to demonstrate that data collection, analysis, and interpretation processes are valid. <input type="checkbox"/> Students generally are achieving the performance standards expected of them.	<input type="checkbox"/> Clear, specific, and complete details about data collection, analysis, and interpretation of results are provided to demonstrate the validity of the assessment process. <input checked="" type="checkbox"/> Students generally are achieving the performance standards expected of them and demonstrate continuous improvement on standards they have yet to achieve. <input type="checkbox"/> If students are required to pass a certification or licensure exam to practice in the field, the pass rate meets the established

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		<input type="checkbox"/> Students are achieving some of the performance standards expected of them.		benchmark. NA
4. Engagement & Improvement	<input type="checkbox"/> No one is assigned responsibility for assessing individual measures. <input type="checkbox"/> Assessment primarily is the responsibility of the program chair. <input type="checkbox"/> No improvements (planned or actual) are identified. <input type="checkbox"/> No reflection is offered about previous results or plans.	<input type="checkbox"/> The same faculty member is responsible for collecting and analyzing most/all assessment results. <input type="checkbox"/> It is not clear that results are shared with the faculty as a whole on a regular basis. <input type="checkbox"/> Plans for improvement are provided, but they are too vague to connect clearly to the results or to implement. <input type="checkbox"/> Little reflection is offered about previous results or plans.	<input type="checkbox"/> Multiple faculty members are engaged in collecting and analyzing results. <input type="checkbox"/> Results regularly are shared with the faculty. <input type="checkbox"/> The faculty regularly engages in meaningful discussions about the results of assessment. <input type="checkbox"/> Results lead to the development of specific plans for improvement. <input checked="" type="checkbox"/> Improvements in student learning have occurred as the result of assessment.	<input checked="" type="checkbox"/> All program faculty members are engaged in collecting and analyzing results. <input checked="" type="checkbox"/> Faculty regularly and specifically reflect on students' achievement of performance standards and make plans to adjust activities, performance goals, outcomes, etc. according to established timelines. <input checked="" type="checkbox"/> Faculty and other important stakeholders reflect on the history and impact of previous plans, actions, and results, and participate in the development of recommendations for improvement. <input type="checkbox"/> Continuous improvement in student learning occurs as the result of assessment. <input checked="" type="checkbox"/> Outcomes and results are easily accessible to stakeholders on/from the program website. <input checked="" type="checkbox"/> Assessment is integrated with teaching and learning.
Overall Rating	<input type="checkbox"/> Level 0 – Undeveloped	<input type="checkbox"/> Level 1 - Developing	<input checked="" type="checkbox"/> Level 2 – Mature +	<input type="checkbox"/> Level 3 – Exemplary

COMMENTS

Strengths, Concerns, Recommendations for Improvement

Well done!

1. Learning Outcomes

Outcome 1.2 should be revised so that it specifically identifies how students must demonstrate their ability to “comprehend.” Define, discuss, identify? The others are clear and measurable and require students to demonstrate increasingly sophisticated ways of knowing/doing.

The curriculum map available from Taskstream shows that every outcome is practiced. Particular emphasis is placed on 1.1, 2.1, and 3.3, but much less on 1.2, 2.2, 3.2, 3.4, and 3.5. And in three of these five courses, practice stops at the junior level. Is this map still accurate? If so, are you comfortable with the extent to which learning outcomes are covered in the curriculum?

2. Measures & Performance Goals

These are quite clear. Given students’ long-standing inability to meet some of the learning outcomes despite interventions, is it time to lower the bar on some? Also, thanks for noting your plans to identify an indirect measure in the coming year.

3. Results

You’ve detailed the numerical results thoroughly and embedded comments about what they, but I would have an even better understanding of the relationship between the outcomes, results, and measures if I had access to the scoring documents/results. (You reference them being on the AFIRM site, but I did not find this year’s instruments or data.??) In general, I also would like to know more about what the numbers mean—what exactly do students know/do well and less well?

I understand that some results are not what you’d like them to be, but I appreciate that you keep trying! I will be interested in seeing whether flipping the classroom helps to improve the results of 2.2.

4. Engagement & Improvement

There is no doubt that the faculty are engaged in leading, understanding, and improving student learning, and there is evidence that students’ opinions are solicited as well. Do you include any external advisors in your conversations about assessment? I see that you also publish your learning outcomes online. Do you make assessment results publicly available anywhere?

