

Accounting (BS)

 Program-165

Annual Assessment Plan

1

2 4.1 CORE A - Foundational content

Students will recall, recognize, and interpret foundational content related to ACBSP accreditation Common Professional Component—disciplinary areas in which all business majors need to be proficient regardless of their major including Marketing, Finance, Accounting, Management, Law, Economics, Ethics, Information Systems, Global, Quantitative and Integrative

Outcome(s)

- 1** Choose one or more accreditor outcome that aligns with your Program Learning Outcome.

There is no selected outcome.

- 2** Choose one or more Institution outcome that aligns with your Program Learning Outcome.

Selected Outcomes:

- o ULO 2 - Breadth and Depth of Knowledge

- 3** **Please Enter The Following Information Below:**

Measures - Need to name specific course/ required experience plus exact exam items, assignments, rubric lines, etc. used for the analysis of performance on the PLO.

Targets - Percentage of students expected to earn a particular score on the measure.

Timeline - The frequency with which the department will analyze and report student performance on the PLO.

Measures	Targets	Timeline
ETS Major Field Test	Percentile Targets: Overall 85; Accounting subscale: 85; Economics 80; Quantitative analysis 80; Finance 85; Marketing 90; Legal & social: 90; Information systems: 65; International issues: 80	Every other year

- 4 **Results** - Please enter numeric results, indicating the number and percentage of student performance meeting the target. Record faculty discussion about the strengths and weaknesses in student performance. *Please see the May Development section on the Assessment of Student Learning website for suggestions about how to process assessment results.

Three out of four accounting majors met the object (75%) so target was met.

- 5 **Action Plans** - If student performance did not meet the target, identify specific improvement strategies to enact in the upcoming academic year. For example, add instruction on the topic, change an assignment, revise course requirements, revise objectives, identify additional support/resources for students.

Target was met.

- 6 **Closing the Loop** - If you entered action plans for the PLO last year, they will appear in the box below. Please explain what you did to accomplish the action plan this year, re-examine student performance, and determine the success of your action plan.

n/a

- 3 **4.1 CORE B - Apply business concepts**
Students will apply business concepts, strategies and tactics

Outcome(s)

- 1 Choose one or more accreditor outcome that aligns with your Program Learning Outcome.

There is no selected outcome.

- 2 Choose one or more Institution outcome that aligns with your Program Learning Outcome.

Selected Outcomes:

- o ULO 2 - Breadth and Depth of Knowledge

3 **Please Enter The Following Information Below:**

Measures - Need to name specific course/ required experience plus exact exam items, assignments, rubric lines, etc. used for the analysis of performance on the PLO.

Targets - Percentage of students expected to earn a particular score on the measure.

Timeline - The frequency with which the department will analyze and report student performance on the PLO.

Measures	Targets	Timeline
MRKT 130 -- Marketing Assessment Quiz	At least 75% of students achieve at least 85% on Marketing Assessment	Every year

- 4 **Results** - Please enter numeric results, indicating the number and percentage of student performance meeting the target. Record faculty discussion about the strengths and weaknesses in student performance. *Please see the May Development section on the Assessment of Student Learning website for suggestions about how to process assessment results.

Out of 4 accounting students that took the course, 3 students achieved a 85% or higher on the marketing assessment (75%) so the target was met.

- 5 **Action Plans** - If student performance did not meet the target, identify specific improvement strategies to enact in the upcoming academic year. For example, add instruction on the topic, change an assignment, revise course requirements, revise objectives, identify additional support/resources for students.

Target has been met.

- 6 **Closing the Loop** - If you entered action plans for the PLO last year, they will appear in the box below. Please explain what you did to accomplish the action plan this year, re-examine student performance, and determine the success of your action plan.

The Marketing professors made changes to the course to make the topics and discussions for students from other business majors.

4 **4.2/4.3 CORE - Conduct methodological research**

Demonstrate an ability to conduct methodological secondary research into business issues.

Outcome(s)

- 1 Choose one or more accreditor outcome that aligns with your Program Learning Outcome.

There is no selected outcome.

- 2 Choose one or more Institution outcome that aligns with your Program Learning Outcome.

Selected Outcomes:

- o ULO 2 - Breadth and Depth of Knowledge

- 3 **Please Enter The Following Information Below:**

Measures - Need to name specific course/ required experience plus exact exam items, assignments, rubric lines, etc. used for the analysis of performance on the PLO.

Targets - Percentage of students expected to earn a particular score on the measure.

Timeline - The frequency with which the department will analyze and report student performance on the PLO.

Measures	Targets	Timeline
ACCT 242 (or ACCT 131) -- Project	At least 75% of students achieve at least 85% project score	Every year

- 4 **Results** - Please enter numeric results, indicating the number and percentage of student performance meeting the target. Record faculty discussion about the strengths and weaknesses in student performance. *Please see the May Development section on the Assessment of Student Learning website for suggestions about how to process assessment results.

Out of all the accounting students that took the course this last year, all but one student achieved a score of 85% or higher on the project. This is well above the 75% target.

- 5 **Action Plans** - If student performance did not meet the target, identify specific improvement strategies to enact in the upcoming academic year. For example, add instruction on the topic, change an assignment, revise course requirements, revise objectives, identify additional support/resources for students.

Target has been met.

- 6 **Closing the Loop** - If you entered action plans for the PLO last year, they will appear in the box below. Please explain what you did to accomplish the action plan this year, re-examine student performance, and determine the success of your action plan.

More class time has been devoted to working through the project and videos have been prepared to provide students with guidance outside of the classroom, therefore increasing the scores.

5 **4.4/4.5/4.6 - Faith**

Articulate how the Christian faith informs one's work life, career, and daily business practices

Outcome(s)

- 1 Choose one or more accreditor outcome that aligns with your Program Learning Outcome.

There is no selected outcome.

2 Choose one or more Institution outcome that aligns with your Program Learning Outcome.

Selected Outcomes:

- o ULO 3 - Faith Knowledge & Application

3 **Please Enter The Following Information Below:**

Measures - Need to name specific course/ required experience plus exact exam items, assignments, rubric lines, etc. used for the analysis of performance on the PLO.

Targets - Percentage of students expected to earn a particular score on the measure.

Timeline - The frequency with which the department will analyze and report student performance on the PLO.

Measures	Targets	Timeline
Faith integration paper in capstone	85% of sample papers score at least 3 out of 4 on rubric line for self-identity and vocational calling	Every Year
Item in senior survey	90% of students will answer the item with a positive response	Every Year
Faith integration paper in capstone	85% of sample papers score at least 3 out of 4 on rubric line for Christian ethics and values	Every Year

4 **Results** - Please enter numeric results, indicating the number and percentage of student performance meeting the target. Record faculty discussion about the strengths and weaknesses in student performance. *Please see the May Development section on the Assessment of Student Learning website for suggestions about how to process assessment results.

17 out of 17 students achieved the targeted results.

- 5 **Action Plans** - If student performance did not meet the target, identify specific improvement strategies to enact in the upcoming academic year. For example, add instruction on the topic, change an assignment, revise course requirements, revise objectives, identify additional support/resources for students.

Target has been met.

- 6 **Closing the Loop** - If you entered action plans for the PLO last year, they will appear in the box below. Please explain what you did to accomplish the action plan this year, re-examine student performance, and determine the success of your action plan.

Target has been met in the 2021-22 school year.

6 **4.1 ACCT - Internal revenue code**

Through practical application, students will demonstrate an understanding of internal revenue code, accounting and audit concepts.

Outcome(s)

- 1 Choose one or more accreditor outcome that aligns with your Program Learning Outcome.

There is no selected outcome.

- 2 Choose one or more Institution outcome that aligns with your Program Learning Outcome.

There is no selected outcome.

- 3 **Please Enter The Following Information Below:**

Measures - Need to name specific course/ required experience plus exact exam items, assignments, rubric lines, etc. used for the analysis of performance on the PLO.

Targets - Percentage of students expected to earn a particular score on the measure.

Timeline - The frequency with which the department will analyze and report student performance on the PLO.

Measures	Targets	Timeline
ACCT 347 – Third Tax Return	75% received an 80%	Every Year
ACCT 442 – Comprehensive final exam	75% received an 85%	Every Year

- 4 **Results** - Please enter numeric results, indicating the number and percentage of student performance meeting the target. Record faculty discussion about the strengths and weaknesses in student performance. *Please see the May Development section on the Assessment of Student Learning website for suggestions about how to process assessment results.

Out of 20 accounting majors in ACCT 347, 13 students achieved a 80% or higher on the tax return. This represents 65% of the class on a target of 75%. There were two students out of the 20 that either did not turn in the project (grade of 0) or changed their major from accounting and this class became an elective (grade of 9/25). Adjusting the percentages for these two students, approx. 72% of accounting majors met the assessment.

Out of 17 accounting majors in ACCT 442, 11 students achieved a 85% or higher on the final exam (65%). There were several students that did not achieve an 85% but were struggling with personal and mental health issues outside of the classroom that were reflected in poor performance on the exam. In addition, there was an adjunct professor who taught for 6 weeks out of the semester so there may have been a disconnect.

- 5 **Action Plans** - If student performance did not meet the target, identify specific improvement strategies to enact in the upcoming academic year. For example, add instruction on the topic, change an assignment, revise course requirements, revise objectives, identify additional support/resources for students.

We will reevaluate the material included in the tax return for this assignment. Implement changes that better match material covered during the course lectures, etc.

ACCT 442 will be reevaluated in conjunction with the CPA exam evolution and final exam will be reviewed to ensure material covered is reflected on the final exam.

- 6 **Closing the Loop** - If you entered action plans for the PLO last year, they will appear in the box below. Please explain what you did to accomplish the action plan this year, re-examine student performance, and determine the success of your action plan.

ACCT 347: Continued to challenge the students and required them to apply tax laws. Evaluated the tax return assignment and incorporated current tax law changes in class discussions.
ACCT 442: Incorporated bigger picture view of Auditing components into course. More rigorous expectations in a non-COVID year.

7 **4.2/4.3 ACCT - Economic data**

Students will demonstrate ability to effectively measure, assimilate and communicate economic data.

Outcome(s)

- 1 Choose one or more accreditor outcome that aligns with your Program Learning Outcome.

There is no selected outcome.

- 2 Choose one or more Institution outcome that aligns with your Program Learning Outcome.

Selected Outcomes:

- o ULO 2 - Breadth and Depth of Knowledge

- 3 **Please Enter The Following Information Below:**

Measures - Need to name specific course/ required experience plus exact exam items, assignments, rubric lines, etc. used for the analysis of performance on the PLO.

Targets - Percentage of students expected to earn a particular score on the measure.

Timeline - The frequency with which the department will analyze and report student performance on the PLO.

Measures	Targets	Timeline



Measures	Targets	Timeline
CPA Exam	Place in the top 10 of PA schools reporting for the year for students' percentage of parts passed	Every Year

- 4 **Results** - Please enter numeric results, indicating the number and percentage of student performance meeting the target. Record faculty discussion about the strengths and weaknesses in student performance. *Please see the May Development section on the Assessment of Student Learning website for suggestions about how to process assessment results.

Out of 17 students that took the course, 17 received a 85% or above (100%).

- 5 **Action Plans** - If student performance did not meet the target, identify specific improvement strategies to enact in the upcoming academic year. For example, add instruction on the topic, change an assignment, revise course requirements, revise objectives, identify additional support/resources for students.

Target has been met in the 2021-22 school year.

- 6 **Closing the Loop** - If you entered action plans for the PLO last year, they will appear in the box below. Please explain what you did to accomplish the action plan this year, re-examine student performance, and determine the success of your action plan.

Simulation added a more difficult analytical component in fall 2021.

- 2 Holistic program improvement goals: Programs are expected to have at least one action plan to improve student learning annually. If you have not yet identified an action plan associated with this year's assessment results, or if the department has identified additional issues that require action plans, describe the specific, measurable action plan and its relation to evidence of student performance.

Assessment Rubric

1

Process

	1	2	3	4
Is the plan being implemented faithfully and revised as needed?	 Assessment plan is not implemented.	 Most aspects of plan are being implemented or all aspects are implemented to some degree.	 Assessment plan is fully implemented.	 Plan is faithfully executed and modified/evaluated as needed.

2

Explanations:

3

Engagement

	1	2	3	4



	1	2	3	4
<p>Are all relevant parties are meaningfully involved in the creation/revision, implementation, analysis, interpretation and learning improvement process?</p>	<p style="text-align: center;">○</p> <p>Limited involvement beyond chair/director</p>	<p style="text-align: center;">○</p> <p>All educators contributing to the curriculum are aware of process and results</p>	<p style="text-align: center;">○</p> <p>All educators contributing to the curriculum participate in conversations regarding the use of assessment data to improve student learning</p>	<p style="text-align: center;">○</p> <p>All relevant stakeholders (students, employers, alumni) are meaningfully involved in the creation/revision, implementation, analysis, interpretation, and/or improvement processes associated with this assessment plan.</p>

4 Explanations:

5 **Program Learning Objectives**

	1	2	3	4

	1	2	3	4
<p>Are the program learning objectives clear, measurable, aligned with ULOs/GLOs, and representative of the range of learning for that major/program?</p>	<p style="text-align: center;">○</p> <p>PLOs are problematic (vague, abstract, not aligned with ULOs/GLOs) or missing.</p>	<p style="text-align: center;">○</p> <p>PLOs are clear, mostly measurable, partially aligned with ULOs/GLOs.</p>	<p style="text-align: center;">○</p> <p>PLOs are clear, measurable, aligned with ULOs/GLOs, and represent a summary of the knowledge, skills, beliefs, and values that a graduate of this major/program should attain by completing the required curriculum, accounting for variations in learning outcomes due to tracks/concentrations</p>	<p style="text-align: center;">○</p> <p>PLOs are clear, measurable, aligned with ULOs/GLOs, and representative of the range of learning students achieve through completion of the program. The learning objectives provide a comprehensive view of the knowledge, skills, beliefs, and values that are important for a graduate of this major/program and account for variations in learning outcomes due to tracks/concentrations.</p>

6 Explanations:

7 **Measures**

	1	2	3	4

	1	2	3	4
<p>Are the instruments used to assess learning relevant to the objective? Do measures yield information/data you can use to drive improvement?</p>	<p>○</p> <p>Not all objectives have a measure identified. OR Measures do not directly connect to the objectives.</p>	<p>○</p> <p>All objectives have at least one direct measure. Measures connect to learning objectives superficially or tangentially and/or include learning other than stated objectives. Relies almost exclusively on the same form of assessment (survey, exam, project). Relies almost exclusively on data from a single source (course, program, activity).</p>	<p>○</p> <p>All objectives have at least one direct measure. Some objectives have multiple measures. Measures clearly connect to learning objectives. And two of the following four criteria: Objective measures more than one point in time (formative). Indirect measure are used strategically. Plan Incorporates different forms of assessment (survey, exam, project). Plan incorporates from a variety of sources (course, program, activity).</p>	<p>○</p> <p>Measures meet all of the following criteria: All objectives have at least one direct measure. Some objectives have multiple measures. Measures clearly connect to learning objectives. Objectives measured more than one point in time (formative). Indirect measures are used strategically. Plan incorporates different forms of assessment (survey, exam, project). Plan incorporates data from a variety of sources (course, program, activity).</p>

8 Explanations:

9 **Targets**

	1	2	3	4

	1	2	3	4
<p>Are the targets based on professional standards and/or analysis of past student work? Are targets challenging and achievable?</p>	<p>Some targets are missing.</p>	<p>Targets are arbitrarily chosen or reflect minimal expectations.</p>	<p>Targets are challenging and achievable based on prior student performance, and reflect an appropriate level of performance.</p>	<p>Targets are challenging and achievable. Targets are based on professional standards and/or prior student performance. Targets are set at a level to inspire program improvement.</p>

10 Explanations:

11 **Timeline**

	1	2	3	4
<p>Is the timeline for data collection manageable with sufficient data points to effectively inform decision making and program review?</p>	<p>Not identified clearly for all measures.</p>	<p>Clearly states semester/year for each objective/measure. Data analysis delayed from data collection. Time between collection points may not facilitate informed decision making.</p>	<p>Clearly stated and manageable schedule. At least two data points for each objective per review cycle.</p>	<p>Timeline for data collection is manageable and allows for continuous improvement with timely and meaningful decision making even before program review.</p>

12 Explanations:

Action Plan

	1	2	3	4
<p>Is the department effectively examining and using assessment data to revise curriculum and pedagogy to support student learning?</p>	<p style="text-align: center;">○</p> <p>Assessment data not collected/analyzed/used for decisions and/or results not documented in AEFIS.</p>	<p style="text-align: center;">○</p> <p>Data collected, documented and discussed by department. Department reviewed confidence in measures and data as sufficient indicators of student performance. If data indicated changes were needed, action plans were developed in consultation with dean (e.g. improving outcomes, measures, targets, curriculum or pedagogy).</p>	<p style="text-align: center;">○</p> <p>Data collected, documented and discussed by department. Department and dean confirmed confidence in measures and data as sufficient indicators of student performance. Action plans (e.g. improving outcomes, measures, targets, curriculum or pedagogy) developed in consultation with dean. If prior year data warranted action plans, the department implemented the changes.</p>	<p style="text-align: center;">○</p> <p>Department collected and discussed follow-up data after the implementation of action plans in order to determine whether changes resulted in improvement or whether additional action is necessary. Data confirms effective curriculum and pedagogy for learning outcomes. Score of 4 should be assigned only if objectives, measures, targets and timeline all score a 4.</p>

14 Explanations:

15 **Dissemination**

	1	2	3	4

	1	2	3	4
<p>Is the department communicating learning objectives, results and improvements related to student learning to a wide audience?</p>	<p style="text-align: center;"></p> <p>No record of assessment results and changes made as a result of assessment findings.</p>	<p style="text-align: center;"></p> <p>The department/program retains records of assessment results and positive changes made as a result of assessment findings, and results are entered in assessment software system.</p>	<p style="text-align: center;"></p> <p>The department/program retains records of assessment results and changes made as a result of assessment findings, results are entered in assessment software system, and assessment results and improvements are publicly posted.</p>	<p style="text-align: center;"></p> <p>The department/program retains records of assessment results and changes made as a result of assessment findings, and results are entered in assessment software system. Assessment results and improvements are publicly posted and shared proactively with faculty, prospective students, employers and alumni in ways that facilitate their discussion.</p>

16 Explanations:

Additional Feedback

1 Please enter any additional feedback for changes that should be made:

Things seem to be in pretty good shape relative to accounting.

CLOSE AND EXIT

