

# Harbert College of Business

## Accounting, BSBA Assessment Report

### Summer 2018

*Nature of degree options.* The School of Accountancy (SOA) offers the program in campus and online options. The latter is for second-degree seeking or Certificate candidates only. Core courses, coursework and learning outcomes (LOs) are the same regardless of whether a student is in the campus, online, or certificate program. Therefore, the attached reports do not distinguish between campus, online, or certificate students (explained further below).

*Program Background.* The SOA is a professional school within the Harbert College of Business (HCOB) with the mission of advancing the field of accounting and preparing tomorrow's accounting leaders. The SOA undergraduate degree program in the HCOB represents roughly  $\frac{1}{4}$  of students with declared majors. Accounting graduates generally pursue licensure to practice accounting (Certified Public Accountant), following completion of 150 credit hours of study required by all states to become CPA exam eligible. The education requirement posed by the CPA exam often prompts students to complete the remaining 30 hours in the form of a Master of Accountancy (though a graduate degree is not required for CPA exam eligibility).

*Why a combined Campus, Online, and Certificate report?* The learning objectives for each program are identical as assurance of learning (AoL) is performed primarily in core courses taken regardless of the program in which students are enrolled. More importantly, almost all online certificate students take substantially all upper level accounting courses and complete a second degree. This flux between programs makes it impractical to categorize students as uniquely representative of one program versus another.

*Disciplinary Accreditation.* Both the HCOB and the SOA are accredited by *The Association to Advance Collegiate Schools of Business (AACSB International)*. The SOA participates in the college's accreditation process as one of its academic units in addition to maintaining its own separate accreditation. As such, the SOA undergoes a separate but equally rigorous review process. Accounting is the only sub-discipline within business that may elect to have its program separately accredited by the AACSB; approximately  $\frac{1}{3}$  of accredited colleges of business have a separately-accredited accounting program. AACSB accreditation signals to all stakeholders that the school "has a long-term commitment to providing the best in business education" [[www.aacsb.edu/accreditation/promotion](http://www.aacsb.edu/accreditation/promotion)]. AACSB takes a principled and mission-driven approach, rather than a prescriptive approach, allowing schools to determine their own mission-driven objectives (including LOs) while maintaining a high level of quality in accordance with specified principles.

*Background on Assurance of Learning program.* The SOA's AoL program is driven strongly by our discipline's connection to practice, the common body of knowledge for the licensure exam, and the emphasis placed on these drivers by AACSB. In early 2014, we (as well as HCOB) restructured our AoL program in light of best practices shared by AACSB. Review teams were finding that schools were gathering masses of data on numerous LOs but doing little with the results (i.e. failing to complete the feedback loop). For example, in HCOB, we described faculty as having "assessment fatigue" from a complicated process of measuring and maintaining different sets of LOs for the two different accrediting bodies, AACSB (college level process) and SACS (program level process). AACSB's message—to (1) simplify the AoL process, (2) collect less but more meaningful data, and (3) do more with the data collected (i.e. complete a meaningful feedback loop)—spoke to us. Our goal was to design a simpler but more meaningful AoL process. The new process, implemented Fall 2014 (just prior to AU's new assessment program), has received strong positive feedback from HCOB faculty and was praised during our recent maintenance of accreditation with the AACSB.

# Student Learning Outcomes

## 1. Specificity of Outcomes

BSBA graduates of the School of Accountancy will:

- (1) Demonstrate technical competency in accounting.\*
  - a. Demonstrate technical competency in financial accounting.
  - b. Demonstrate technical competency in tax accounting.
  - c. Demonstrate technical competency in auditing.
- (2) Demonstrate technology skills necessary to function effectively in the accounting profession.
  - a. Use technology to gather and/or organize data.
  - b. Use technology to analyze data.
  - c. Use technology to report/present information for decision-making.
- (3) Demonstrate the ability to use information to address accounting problems and opportunities.
  - a. Gather relevant data/information (if not provided).
  - b. Analyze the data/information related to the issue.
  - c. Formulate conclusions/recommendations and related implications or consequences.
- (4) Demonstrate written communication skills to function effectively in a business environment.
  - a. Present a clear and concise message in a logical order.
  - b. Provide and explain supporting arguments, including necessary methods of analysis.
  - c. Present the message professionally, which encompasses grammar, tone, attribution to sources, design of visuals or presentation materials, and awareness of audience.

\*Note: Faculty working groups develop the specific methodology to measure achievement of the goal, which is dependent on the learning goal. See "Measurement" and the actual assessment reports below for more detail.

## 2. Comprehensive Outcomes

The SOA's LOs are comprehensive across knowledge, skills and competencies needed by an Accounting BSBA graduate. The LOs were derived in light of the SOA's mission, necessary competencies for entering the accounting profession, knowledge that must be demonstrated on the licensure exam, and AACSB standards. LOs have been discussed and agreed-upon by SOA faculty. They were vetted by the SOA Advisory Council (members of practice) and through comparison with other universities' accounting program learning outcomes.

## 3. Communicating Outcomes

Learning outcomes and measurement schedule are posted in the main SOA office. Learning outcomes and related reports are discussed by the full faculty at least once each semester at the faculty retreat, are posted to the SOA and HCOB servers for easy access, and are discussed with the SOA Advisory Council at least once each year.

# Curriculum Map

4. Please see the curriculum map in **Appendix A**.

# Measurement

## 5. Outcome-Measure Alignment

The SOA faculty determined the measures to be used for each learning outcome, based on whether the outcome was knowledge or skill oriented. Measures generally come from courses with a strong emphasis on the knowledge or skills covered by the learning outcome, rather than courses with introductory-level coverage. We measured more than one LO within a single assignment (e.g. a problem-solving case study might also be used to measure written communication skills) where we could effectively do so. A common rubric format was adopted such that each learning objective component was assessed as *poor*, *fair*, *good* or *exemplary*. Definitions of these achievement levels were customized for each learning outcome. Faculty with sub-discipline expertise presented measurement alternatives and definitions of achievement levels to the full faculty for discussion and agreement. Rather than setting achievement level performance goals (e.g. at least 80% of students will achieve 'good' or better) prior to data gathering, we decided to "let the data speak" to discourage bias toward the goal on less objective measures.

**Appendix B** provides a grid for each learning outcome (A), definition of achievement levels (B), and nature of the measures (C).

## 6. Direct Measures

All learning objectives are measured using at least one direct measure, as described above, and are described in column (C) in **Appendix B**.

Two LOs (3 and 4) are measured indirectly (student self-assessment), gathered as part of the overall HCOBAoL process via the college's graduation survey. For example, for LO4 (component [a]) on written communication skills, the question reads, "*I would rate my ability to write a paper in a concise, logical order as: [Poor, Fair, Good, Exemplary].*"

## 7. Data Collection

*Timing of collection.* AACSB requires that we have at least two AoL measurements for all learning outcomes within a 5-year period (accreditation review occurs every five years). Therefore, we gather our *direct* measures semiannually. We gather our *indirect* measures every year. Academic year 2014-15 was the first direct measurement year under the new AoL program with results for the 2016-17 academic year being the most recent data collected and evaluated. **Appendix C** shows the measurement-to-feedback loop calendar.

*Sample sizes.* To avoid overburdening faculty involved in the measurement process, we typically measure across sections of a course during a *single term* of the measurement year. While sample sizes vary depending on enrollment, in our judgment they are generally sufficiently large in most cases following this approach. Where they are not, we gather additional data in a later term.

*Training of faculty.* The Director of Quality Assurance meets with each faculty member providing measurement data to explain the rubric, answer questions about interpretation of the performance levels relative to the assignment, talk through some examples, and explain what supporting documentation is necessary (assignment instructions, students work samples, completed rubrics).

*Data gathering.* Faculty teaching the course containing the measure/assignment provides a completed rubric for each student. We gather all data electronically. The Director of Quality assurance ultimately compiles and summarizes all rubric data in spreadsheet form for analysis and reporting. Electronic copies (PDFs) of hard copy rubrics (if applicable) as well as student-work samples are maintained securely on the HCOB server.

## Results

### 8. Reporting Results

The assessment reports for the most recent direct measurement year (2016-17) with comparison to the prior cycle are attached in **Appendix D**. Indirect data for LOs 3 and 4, gathered through the HCOB graduation survey, is also provided for comparison.

### 9. Interpreting Results

The assessment reports attached in **Appendix D** contain the faculty's interpretation of the results (by LO). Results shared at the fall faculty retreat following the measurement year. Results are first discussed by all faculty, then, breakout sub-discipline working groups (financial accounting, tax accounting, auditing & systems) further interpret the results and propose continuous improvement measures to be implemented prior to the next measurement year. The working groups complete the "Analysis of Results" and "Plans for Continuous Improvement" sections of the report and return them to the Director of Quality Assurance.

### 10. Communicating Results

Results are shared and considered by all faculty as described above in (9). Once the reports are completed with interpretations and proposed improvements, they are shared with the Associate Dean for Undergraduate Studies as well as the SOA Advisory Council (practicing professionals). Final reports are always available on the HCOB server.

## Use of Results

### 11. Purposeful Reflection and Action Plan

Please see the text in (9) above as well as the reports attached in **Appendix D**. Faculty are expected to implement the improvements proposed by the working groups as soon as possible, but not later than the direct measurement term.

Appendix A:

Curriculum Map

### Curriculum Map of Direct Measures for Assurance of Learning

ACCT Courses		BSBA Accountancy Learning Outcomes					Master of Accountancy Learning Outcomes						
		SOA 1			SOA 2	SOA 3	SOA 4	MAcc 1		MAcc 2	MAcc 3	MAcc 4	MAcc 5
		Technical Competency in			Technology Skills	Problem solving	Comm Skills (Written)	Technical Proficiency in		Advanced Technology Skills	Research & Analysis	Comm Skills (Oral & Written)	Ethics & Prof Respon
		Financial Acctg	Tax Acctg	Auditing				Financial Acctg	Auditing			Tax Acctg	
ACCT 2110	Principles Of Financial Acctg												
ACCT 2210	Prin Of Managerial Acctg												
ACCT 2700	Business Law												
ACCT 3110	Intermediate Accounting I												
ACCT 3120	Intermediate Accounting II	DM				DM							
ACCT 3210	Cost Accounting												
ACCT 3310	Busi Process and Controls			DM									
ACCT 3510	Acctg Information Systems				DM								
ACCT 3810	Professional Develop in ACCT												
ACCT 4310	Auditing			DM			DM(W)						
ACCT 4410	Income Tax I												
ACCT 4920	Accounting Internship												
ACCT 5130	Advanced Accounting Topics												
ACCT 5420	Income Tax II												
ACCT 5610	Gov And Not For Profit Acctg												
ACCT 5700	Advanced Business Law												
ACCT 6130	Advanced Accounting Topics												
ACCT 6310	Advanced Auditing							DM				DM(O)	DM
ACCT 6420	Income Tax II			DM									
ACCT 6610	Gov And Not For Profit Acctg												
ACCT 6700	Advanced Business Law												
ACCT 7110	Research in Accounting							DM			DM	DM(W)	
ACCT 7130	Financial Analysis & Valuation												
ACCT 7320	Fraud Examination												
ACCT 7410	Federal Tax Research							DM					
ACCT 7420	Corporate & Partnership Tax												
ACCT 7510	Integrated Acctg Application									DM			
ACCT 7520	EnterpriseAccountingSystems												
ACCT 7810	Business Ethics & Corporate Gov												
ACCT 7970	Adv Special Topics In Acctg												

DM = Direct Measure

## Appendix B:

Example Rubrics showing  
Learning Outcomes (A), Achievement Levels (B), and Measures (C)

## BSBA Accountancy Learning Outcomes

SOA LO 1. Demonstrate technical competency in accounting.					
(A) OBJECTIVES	(B) ASSESSMENT				(C) MEASUREMENT
	POOR <i>Failed to meet expectations; no evidence of achieving the objective</i>	FAIR <i>Partially met expectations; limited evidence of achieving the objective</i>	GOOD <i>Met expectations; adequate evidence of achieving the objective</i>	EXEMPLARY <i>Exceeded expectations; significant evidence of achieving the objective</i>	Nature of measure & Course
<b>Demonstrate technical competency in financial accounting.</b>  Elements: <ul style="list-style-type: none"> <li>Ability to analyze, measure and record individual transactions.</li> <li>Ability to communicate financial results through the preparation of financial statements.</li> </ul>	Demonstrated limited technical competency:  Less than 70% of items answered correctly.	Demonstrated partial technical competency:  Answered 70% - 79% of items correctly	Demonstrated adequate technical competency:  Answered 80% - 89% of items correctly.	Demonstrated thorough technical competency:  Answered at least 90% of items correctly.	Objective comprehensive final exam questions: ACCT 3120 (Intermediate Acct II)
<b>Demonstrate technical competency in tax accounting.</b>  Elements: <ul style="list-style-type: none"> <li>Understanding individual and business tax frameworks.</li> <li>Understanding tax results of transactions.</li> <li>Ability to apply knowledge to tax compliance.</li> <li>Understanding difference between financial and tax accounting for transactions.</li> </ul>	Demonstrated limited technical competency:  Less than 70% of items answered correctly.  (or)  Numerous inaccuracies in project deliverable.	Demonstrated partial technical competency:  Answered 70% - 79% of items correctly.  (or)  Some inaccuracies in project deliverable.	Demonstrated adequate technical competency:  Answered 80% - 89% of items correctly.  (or)  Few inaccuracies in project deliverable.	Demonstrated thorough technical competency:  Answered at least 90% of items correctly.  (or)  No inaccuracies in project deliverable.	Objective quiz questions: ACCT 5420 (Income Tax II)
<b>Demonstrate technical competency in auditing.</b>  Elements: <ul style="list-style-type: none"> <li>Understanding design of accounting system, including business processes and controls.</li> <li>Understanding generally accepted auditing standards and professional standards.</li> <li>Ability to apply basic auditing concepts.</li> </ul>	Demonstrated limited technical competency:  Less than 70% of items answered correctly.  (or)  Numerous inaccuracies in project deliverable.	Demonstrated partial technical competency:  Answered 70% - 79% of items correctly.  (or)  Some inaccuracies in project deliverable.	Demonstrated adequate technical competency:  Answered 80% - 89% of items correctly.  (or)  Few inaccuracies in project deliverable.	Demonstrated thorough technical competency:  Answered at least 90% of items correctly.  (or)  No inaccuracies in project deliverable.	SUA Project: ACCT 3310 (Business Processes & Controls) and Objective comprehensive final exam questions: ACCT 4310 (Auditing)



SOA LO 2. Demonstrate technology skills necessary to function effectively in the accounting profession.					
(A) OBJECTIVES	(B) ASSESSMENT				(C) MEASUREMENT
	POOR <i>Failed to meet expectations; no evidence of achieving the objective</i>	FAIR <i>Partially met expectations; limited evidence of achieving the objective</i>	GOOD <i>Met expectations; adequate evidence of achieving the objective</i>	EXEMPLARY <i>Exceeded expectations; significant evidence of achieving the objective</i>	Nature of Measure & Course
Use technology to gather and/or organize data.	Demonstrated a limited ability to use technology to gather and/or organize data.	Demonstrated a partial ability to use technology to gather and/or analyze data.	Demonstrated an adequate ability to use technology to gather and/or analyze data.	Demonstrated a thorough ability to use technology to gather and/or organize data.	Hands-on Analysis Project: ACCT 3510 (Acctg Info Systems)
Use technology to analyze data.	Demonstrated the ability to use few of the basic functionalities of the technology to organize and/or analyze data.	Demonstrated the ability to use some of the basic functionalities of the technology to organize and/or analyze data.	Demonstrated the ability to use most of the basic functionalities of the technology to organize and/or analyze data.	Demonstrated the ability to use all of the basic functionalities of the technology to organize and/or analyze data.	[Same as above.]
Use technology to report/present information for decision-making.	Demonstrated the ability to use few of the basic functionalities of the technology to present business information	Demonstrated the ability to use some of the basic functionalities of the technology to present business information	Demonstrated the ability to use most of the basic functionalities of the technology to present business information	Demonstrated the ability to use all of the basic functionalities of the technology to present business information	[Same as above.]

SOA LO 3. Demonstrate the ability to use information to address accounting problems and opportunities.					
(A) OBJECTIVES	(B) ASSESSMENT				(C) MEASUREMENT
	POOR <i>Failed to meet expectations; no evidence of achieving the objective</i>	FAIR <i>Partially met expectations; limited evidence of achieving the objective</i>	GOOD <i>Met expectations; adequate evidence of achieving the objective</i>	EXEMPLARY <i>Exceeded expectations; significant evidence of achieving the objective</i>	Nature of measure & Course
Gather relevant data/information (if applicable).	Gathered no relevant data to address the issue.	Gathered some of the relevant data to address the issue.	Gathered most of the relevant data to address the issue.	Gathered all of the relevant data to address the issue.	N/A (Data was provided)
Assess and analyze the data/information related to the issue.	Performed a limited evaluation of the data/information.	Performed a partial evaluation of the data/information.	Performed an adequate evaluation of the data/information.	Performed a thorough evaluation of the data/information.	Long work-out problem on comprehensive final exam.  ACCT 3120 (Intermediate Acct II)
Formulate conclusions/ recommendations and related implications or consequences.	Formulated limited conclusions or recommendations with limited justifications.	Formulated partial conclusions or recommendations with partial justifications.	Formulated adequate conclusions or recommendations with adequate justifications.	Formulated thorough conclusions or recommendations with thorough justifications.	[Same as above]

SOA LO 4. Demonstrate written communication skills to function effectively in a business environment.					
(A) OBJECTIVES	(B) ASSESSMENT				(C) MEASUREMENT
	POOR <i>Failed to meet expectations; no evidence of achieving the objective</i>	FAIR <i>Partially met expectations; limited evidence of achieving the objective</i>	GOOD <i>Met expectations; adequate evidence of achieving the objective</i>	EXEMPLARY <i>Exceeded expectations; significant evidence of achieving the objective</i>	Nature of measure: Course
<b>Present a clear and concise message in a logical order.</b>	Presented a message with limited clarity and conciseness, and with some logical order.	Presented a message with some clarity and conciseness, and with some logical order.	Presented a message with adequate clarity and conciseness, and with adequate logical order.	Presented a message with full clarity and conciseness, and with ideal logical order.	Written assignment (current audit topic analysis); ACCT 4310 (Auditing)
<b>Provide and explain supporting arguments, including necessary methods of analysis.</b>	Provided limited supporting arguments and/or methods of analysis.	Provided some supporting arguments and/or methods of analysis.	Provided adequate supporting arguments and/or methods of analysis.	Provided thorough supporting arguments and/or methods of analysis.	Same as above.
<b>Present message professionally, which encompasses grammar, appropriateness to audience, and formatting/design.</b>	Exhibited limited professionalism.	Exhibited some professionalism.	Exhibited adequate professionalism.	Exhibited absolute professionalism.	Same as above.

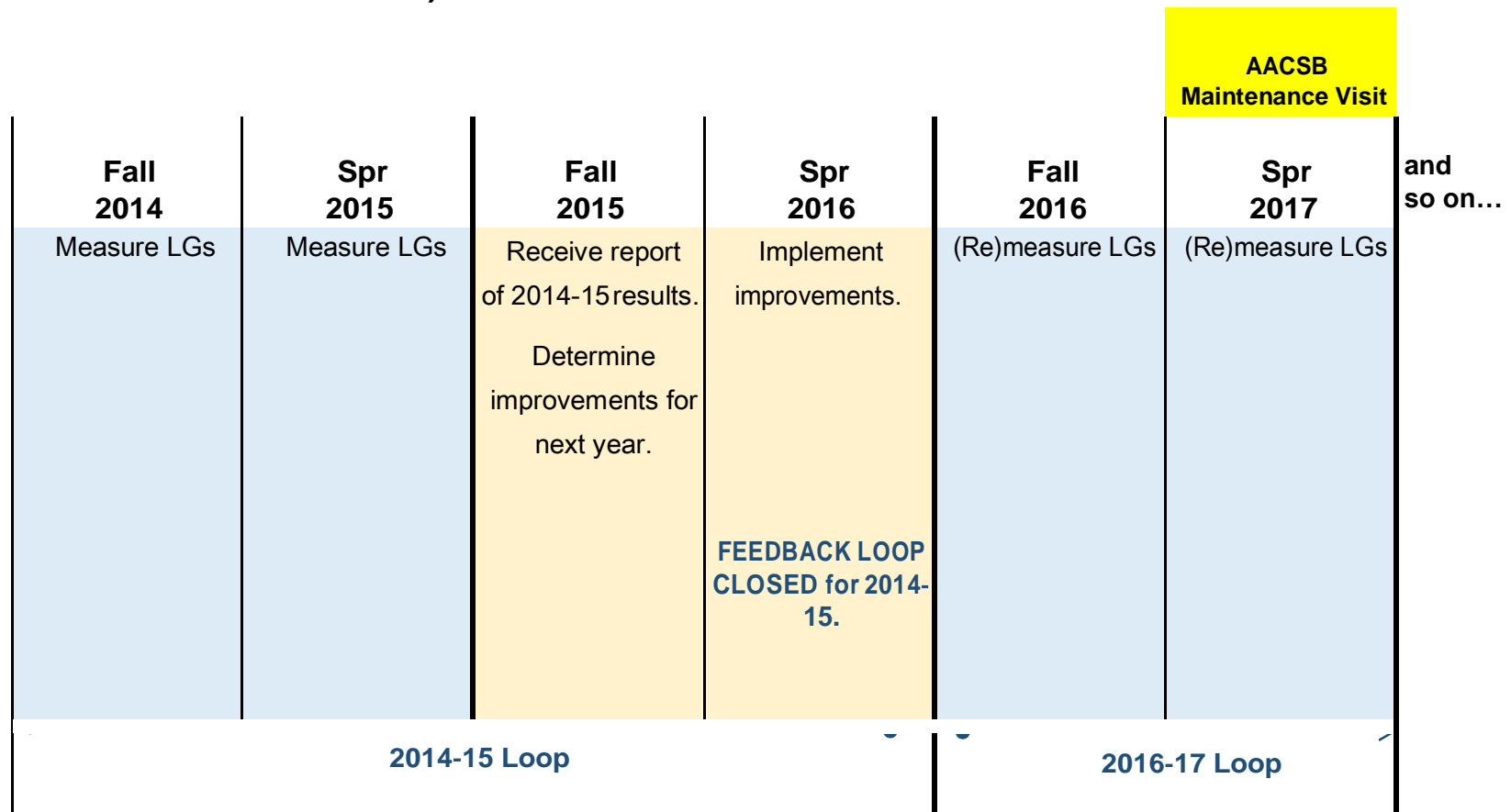
## Appendix C:

### Example Measurement-to-Feedback Loop

#### Calendar

## Assurance of Learning Cycle

(with Biennial Measurement)



**Measure Learning:** Individual Faculty  
**Summarize & Report:** Director of Quality Assurance  
**Consider, React & Plan:** Program Faculty

Appendix D:

Completed Assessment Reports

# Report on Assurance of Learning [SOA LG 1: Technical Competency]

**Program/Department:** ACCT

**Evaluator:** Long, Key, Holt, Vasant

**Course:** ACCT 3120, 5420, 3310, 4310

**Measure:** Exam & Quiz Questions

**Measurement Period:** 2016-2017

**Learning Goal:** Demonstrate technical competency in accounting. [LG1]

OBJECTIVES	Current Year Measure Info	DIRECT MEASURE	
		ACCT 2014/15 n = 63, 111, 209	ACCT 2016/17 n = 69, 143, 182
Demonstrate technical competency in financial accounting.	<b>Instructor:</b> Long <b>Course:</b> ACCT 3120 <b>Ss:</b> n = 69 <b>Measure:</b> Comprehensive Final Exam Questions		
Demonstrate technical competency in tax accounting.	<b>Instructor:</b> Key <b>Course:</b> ACCT 5420 <b>Ss:</b> n = 143 <b>Measure:</b> Quiz Questions		
Demonstrate technical competency in auditing.	<b>Instructor:</b> Holt, Vasant <b>Course:</b> ACCT 3310, 4310 <b>Ss:</b> n = 182 <b>Measure:</b> SUA, Comprehensive Final Exam Questions		

Key



## Analysis of Results

See Next Page

## Plans for Continuous Improvement

## SOA Undergrad LG 1 Analysis & Plans

### LG1a

#### Analysis of Results

The data used to measure this LO consists of comprehensive final exam questions covering all of the course material from one of our most difficult courses and it is administered in a single sitting. Student performance on this measure improved as there were fewer students rated in the poor/fair categories (decreasing from 60% to 47%) and more students performing in the exemplary and good categories (increasing from 40% to 54%). We were very pleased to see an increase in the number of students performing in the exemplary category (increasing from 10% to 29%). We interpret the results as showing overall improvement in performance, and hope to continue the trend.

#### Plans for Continuous Improvement

Last period, the plan for improvement included the instructor's development of an additional pedagogical innovation to help improve students' financial accounting technical competencies. This innovation was implemented and involved the illustration of a comprehensive problem covering the most difficult technical competencies. It included a demonstration of how to account for particular transactions that tend to present problems for students on the final, and this intervention appears to be effective. Going forward, the instructor plans to capture this demonstration on video, allowing it to be more accessible to students when they need it.

### LG1b

#### Analysis of Results

We believe the tail end poor performance is overstated because it includes students who did not take quizzes and, therefore, received zeros (approximately 10 of the 143 scores). Nonetheless, we would like to see higher scores in exemplary and good. We had already incorporated a one-page summary sheet of the tax effect of business transactions. There is a change in instructor for the course, but she will use a similar sheet. At the end of the corporate portion of the class, students will begin to fill out the summary worksheet. We will continue filling out this worksheet for both partnerships and S corporations, so at the end



of the semester students have a completed summary of transactions work across the three business entity types.

Assessment is going to change slightly so that all the assessment is at the end of the course. Previously, book-tax differences were assessed after the corporate coverage, but book-tax differences also apply to other entities, and students should improve in their understanding of the differences after multiple examples and assignments. We are moving from two quizzes (which students might not take as seriously as an exam) to final exam assessment. This change will remove the zero score measurement issue too.

#### Plans for Continuous Improvement

We plan on assessing technical competency in tax accounting in two areas on a comprehensive, multiple choice final exam in Tax II. These two areas are book-tax differences and transactions across entity types. Specifically, the final exam will include 10 questions about book-tax differences and 10 questions about transactions across three business entity types.

#### LG1c

##### Analysis of Results

First, the faculty believe analysis of the results is complicated by using measuring across two different subjects. Going forward, we will be measuring in ACCT 4310 only. Further, some unexpected turnover in faculty teaching the subject occurred. However, the results are similar to last cycle with some overall improvement. The faculty believe we need to continue to improve student performance in Auditing.

#### Plans for Continuous Improvement

The faculty plan on introducing case studies to reinforce weakness areas. Specifically tying procedures to strength of evidence to assertions. Electronic resources are also now being used to reinforce problem concepts.

**Report on Assurance of Learning**  
**[SOA LG 2: Technology Skills / COB LG 2]**

**Program/Department:** ACCT  
**Evaluator:** Viscelli, Therese  
**Course:** ACCT 3510  
**Measure:** Exam  
**Measurement Period:** 2016-2017

**Learning Goal:** Use technology to organize business or accounting data. [LG2]

OBJECTIVES	DIRECT MEASURE	
	ACCT 2014/15	ACCT 2016/17
	n = 69	n = 75
Use technology to gather and/or organize data.		
Use technology to analyze data.		
Use technology to report/present information for decision-making.		

Key	Exemplary
	Good
	Fair
	Poor

#### Analysis of Results

Some minor improvement. Analyzing data is a consistent student weakness.

#### Plans for Continuous Improvement

All HCOB students will be required to take a technical Excel course in the future. We also have two new faculty teaching technology in the School. The course is moving towards a more case based approach to improve student application of technology.

# **Report on Assurance of Learning** **[SOA LG 3: Problem-solving/COBLG 4]**

**Program/Department:** ACCT  
**Evaluator:** Long, James  
**Course:** ACCT 3120

**Measure:** Long (work-out) exam problem  
**Measurement Period:** 2016-2017  
**Learning Goal:** Demonstrate the ability to use information to address accounting problems and opportunities.  
 [LG3]

OBJECTIVES	DIRECT MEASURE			INDIRECT MEASURE	
	2014/15 n = 60	2016/17 n = 69	HCOB 2016/17 Various Assignments n = 410	OVERALL HCOB Graduation Survey Fall '16 & Spring '17 Grads n = 777	ACCT n = 157
Gather relevant data/info (if applicable).	Not Applicable	Not Applicable	Not Applicable		
Analyze data/information related to the issue.					
Formulate conclusions/recommendations and related implications or consequences.					

Key	Exemplary
	Good
	Fair
	Poor

## **Analysis of Results**

The data used to measure this LO is a lengthy work-out exam problem. General student performance on this measurement improved, with fewer students performing in the poor/fair categories on both measures. Greater improvement in performance was seen in the area of data analysis, with fewer students performing in the poor and fair categories (8% down from 22%) and more students performing in the good and exemplary categories (22% up from 8%). The ability of students to formulate conclusions improved also, with a general shift of students from the poor and fair categories into good and exemplary. We interpret the results as showing overall improvement in performance, and hope to continue the trend.

## **Plans for Continuous Improvement**

Last period, the plan for improvement included the instructor's development of an additional pedagogical innovation to help improve students' ability to analyze data/information related to the issue. This innovation was implemented and involved the presentation of ways to analyze key information related to complex accounting transactions, and this intervention appears to be effective. Going forward, the instructor plans to capture this demonstration on video, allowing it to be more accessible to students when they need it.



**Report on Assurance of Learning**  
**[SOA LG 4: Communication Skills / COB LG 5]**

**Program/Department:** ACCT  
**Evaluator:** Vansant, Brian  
**Course:** ACCT 4310

**Measure:** Writing Assignment  
**Measurement Period:** 2016-2017  
**Learning Goal:** Demonstrate written communication skills to function effectively in a business environment.  
 [LG4]

OBJECTIVES	DIRECT MEASURE			INDIRECT MEASURE	
	2014/15 n = 95	2016/17 n = 41	HCOB 2016/17 Various Assignments n = 356	OVERALL HCOB Graduation Survey Fall '16 & Spring '17 Grads n = 777	ACCT n = 157
<b>Present a clear and concise message in a logical order.</b>					
<b>Provide and explain supporting arguments, including necessary methods of analysis.</b>					
<b>Present message professionally, which encompasses</b> • grammar • appropriateness to audience • formatting/design					

**Key**

Exemplary
Good
Fair
Poor

**Analysis of Results**

The faculty note that direct measure results are similar to last cycle as well as students' perceptions. The faculty, however, continue to believe improvement is needed. Conversations with key stakeholders also indicate need for improvement.

**Plans for Continuous Improvement**

There has been significant faculty turnover in the course where assessment occurs which led to skepticism of the results. We had also planned last cycle to assess communication in a more practice relevant area but this did not occur due to this turnover. We will have new faculty coming on board next cycle and plan to make the change at that time. The college is also opening a writing center, which we hope yields improvement.

