2012-2013 Assessment Report
Program: Accountancy, BSBA

College of Business
School of Accountancy
Accountancy, BSBA

Expected Outcome 1: Oral and Written Communication Skills

Accounting majors will demonstrate oral and written communication skills in an accounting setting.

Assessment Method 1: Employer Internship Survey - Written

Assessment Method Description

At least 75% of students enrolled in ACCT 4920 (Internship) will achieve a rating of 4.0 or higher on a 5-point scale from the employer evaluation questionnaire measuring written communication skill where 5 = excellent and 1 = poor.

Findings

In 2012, 93 percent of 38 students in ACCT 4910 achieved a rating of 4.0 or higher on a 5-point rating scale evaluating written communication skill.

How did you use findings for improvement?

While the goal was achieved, the school is evaluating the oral opportunities that exist in the curriculum and seeks to increase those opportunities.

Additional Comments

Assessment Method 2: Employer Internship Survey - Oral

Assessment Method Description

At least 75% of students enrolled in ACCT 4920 (Internship) will achieve a rating of 4.0 or higher on a 5-point scale from the employer evaluation questionnaire measuring oral communication skill where 5 = excellent and 1 = poor.
Findings
In 2012, 93 percent of 38 students in ACCT 4910 achieved a rating of 4.0 or higher on a 5-point rating scale evaluating oral communication skill.

How did you use findings for improvement?
To ensure consistent and relevant writing opportunities, the school has revised its curriculum writing program with a focus on business memo writing.

Additional Comments

Expected Outcome 2: Technical Competence - Audit
Accounting majors will demonstrate technical competence in audit theory and practice.

Assessment Method 1: Employer Internship Survey - Audit

Assessment Method Description
At least 75% of students enrolled in ACCT 4920 (Internship) will achieve a rating of 4.0 or higher on a 5-point scale from the employer evaluation questionnaire measuring academic preparation for internship experience where 5 = excellent and 1 = poor.

Findings
In 2012, 100 percent of 38 students (ACCT 4920) achieved a score of 4.0 or better on the employer evaluation questionnaire measuring academic preparation.

How did you use findings for improvement?
The school is revising its program assessments and will measure multiple aspects of audit theory and practice beginning Fall 2013.

Additional Comments

Expected Outcome 3: Technical Competence - Financial
Accounting students will demonstrate technical competence in financial and managerial theory and practice.

**Assessment Method 1:** Exam questions - ACCT3120

**Assessment Method Description**

At least 75% of accounting students will achieve a score of 70 percent or more on examination questions from financial accounting examinations administered in **ACCT-3120** (Intermediate Accounting II).

**Findings**

In 2012, 83.3 percent of 48 student examinations in Acct 3120 achieved a score of 70 or higher on the financial accounting examination. The breakdown by exams follows:

- Exam 1 (fixed assets): 100% of 12 students scored 70 or higher
- Exam 2 (leases): 75% of 12 students scored 70 or higher
- Exam 3 (EPS): 67% of 12 students scored 70 or higher
- Exam 4 (Pensions): 100% of 12 students scored 70 or higher

**How did you use findings for improvement?**

The goal values for this assessment have been met overall; however, the learning goal was not met related to earnings per share (Exam 3). The Financial Technical Competencies Working Group is examining this assessment and will revise, if needed, to ensure the assessment properly measures the technical competencies associated with this learning goal. Earnings per share section of ACCT 3120 will be more closely examined to improve the student’s technical competence in financial theory and practice.

**Additional Comments**
Accounting students will demonstrate technical competence in current tax theory and practice.

Assessment Method 1: Quizzes & Tax Return Projects - ACCT4410, ACCT5420
Assessment Method Description

At least 75% of accounting students will achieve a score of 70 percent or more on quizzes and a tax return projects administered in ACCT 4410 (Income Tax II) and ACCT 5420.

Findings

In 2012, overall 90 percent of ACCT 4410 students scored a 70 percent or more across all measured assessment items, as follows:

- Quiz (Understanding Individual Income Tax Framework): 92% score a 70 or higher
- Quiz (Understanding Tax Results of Transactions): 75% score a 70 or higher
- Tax return (Tax Return skills): 100% scored a 70 or higher

In 2012, overall 67.5 percent of ACCT 5420 students scored a 70 percent or higher across all measure assessments, as follows:

- Quiz (Understanding Individual Income Tax Framework): 65% score a 70 or higher
- Quiz (Understanding Tax Results of Transactions): 38% score a 70 or higher
- Tax return (Tax Return skills-Corporate): 92% scored a 70 or higher
- Tax return (Tax Return skills-S-Corp): 75% scored a 70 or higher

How did you use findings for improvement?

The goal values for this assessment have been met for individual tax (ACCT4410) but not for corporate tax (ACCT5420). The Tax Technical Competencies Working Group has met to examine the results and propose revisions to the corporate tax curriculum. The new revisions will be measured again in 2013.

Additional Comments

Assessment Method 2: Employer Internship Survey - Tax

Assessment Method Description

At least 75% of students enrolled in ACCT 4920 (Internship) will achieve a rating of 4.0 or higher on a 5-point scale from the employer evaluation questionnaire measuring academic preparation for internship experience where 5 = excellent
and 1 = poor.

Findings

In 2012, 87 percent of 15 students (ACCT 4920) achieved a score of 4.0 or better on the employer evaluation questionnaire measuring academic preparation.

How did you use findings for improvement?

The goal values for this assessment have been met; however, select employers will be asked to provide feedback on the tax knowledge and skills needed from the students. The Tax Competencies Working Group will analysis the feedback to ensure those high priority items are covered in the curriculum.

Additional Comments