

Program Plan and Findings: Four Column Layout



Program (SSB) - ACCT - Business Administration: Accounting (PhD) - 036

Program Mission Statement: The primary purpose of the Ph.D. programs in the Spears School of Business is to prepare doctoral candidates to conduct research and teach in a business-related field. There are three dimensions of this preparation:

First, the candidate is provided the opportunity to develop knowledge in: a broad understanding of the theory, nature, and activities of business firms; an awareness of the impact of environmental forces — social, political, legal, governmental, and economic — on the firm's operation; & a comprehensive understanding of a selected area of professional concentration within business administration.

Second, the candidate is provided the opportunity to develop research competency in: an orientation toward the development and usage of theory in business decision making; & a scholarly competency in conducting both basic and applied research.

Third, the candidate is provided the opportunity to develop teaching skills in his or her area of specialty.

Consistent with the overall mission of the Spears School of Business Ph.D. Programs, the SOA Ph.D. program has adopted four program learning goals and outlined an assessment plan for each goal. In addition, the program uses an indirect assessment of our program, the placement of graduates, as a means to assess the program.

Program Information

2019 - 2020

Program Information

Assessment Coordinator's Name: Bradley P. Lawson

Assessment Coordinator's E-mail Address: brad.lawson@okstate.edu

Number of Students Enrolled in the Program: 5

Total Number of Students Graduated: 0

Were university assessment funds used by the department/program for assessment activities?: No

If yes, describe how funds were used and the contribution the funds had on the assessment process:

Number of Student Graduates from Stillwater Campus: 0

Number of Student Graduates from Tulsa Campus: 0

Annual Executive Summaries

2019 - 2020

Program Assessment Coordinator: Bradley P. Lawson

Plan Review and Approval

Date Current Plan Was Reviewed and Approved: 08/03/2020

Date of Future Plan Review and Approval:

Summary of Assessment Findings

Describe overall assessment findings and faculty members' interpretation of the assessment results: The results are supportive of a well-functioning doctoral education program. Students are exposed to the scholarly literature and appear to be improving their knowledge as they progress through the program. Students are being educated in responsible conduct of research and seem to be behaving ethically. Students are communicating well, both verbally and in writing, and in both their research and in the classroom. Further, there seems to be improvement as they move through the program. Finally, students are having research papers accepted to peer-reviewed conferences. Although there were no graduating students this year, these activities have generally allowed the Accounting Ph.D. students to gain employment at AACSB accredited Business School programs.

Dissemination of Findings

Describe the individual(s) or committee responsible for reviewing and interpreting assessment data: Assessment data is reviewed by the Accounting Ph.D. Program Committee members and the Ph.D. Program Coordinator. The Ph.D. Program Coordinator for 2019-2020 was Dr. Bradley P. Lawson. The Ph.D. Program Committee members were Dr. Sandeep Nabar, Dr. William Schwartz, and Dr. Craig Sisneros.

Describe the process for sharing and discussing assessment findings with program faculty: The Ph.D. Program Coordinator distributes the report to School of Accounting faculty via email.

Program Improvements Based on Assessment

Based on data collected this year, what changes are being considered or planned for the program?: The Ph.D. Committee members will communicate the importance of research and our standards for Ph.D. student performance to all of the students in the program. Special emphasis will be placed on the importance of learning the academic literature and developing research papers and submitting them to conferences or journals while in the program. Additionally, the Ph.D. Committee developed a formal evaluation and feedback process for each Ph.D. student and will provide this feedback to the students in the coming year.

Based on this year's findings, what (if any) changes are planned for the assessment process?: None.

Describe the process for implementing these changes/planned program improvements:

Program Improvements Made in the Last Year: Revised Assessment Plan

"Other" Improvements:

Goals for the Coming Year:

Is this Summary Report Complete?: Yes

List all individuals associated with this report preparation: Bradley P. Lawson

<i>Outcomes</i>	<i>Assessment Methods</i>	<i>Findings</i>	<i>Use of Findings (Actions)</i>
Knowledge of Scholarly Literature - Students should understand the scholarly literature in their field of specialization Outcome Status: Active Planned Assessment Year: 2019 - 2020 Start Date: Archived Date: Outcome Type: Knowledge	Other - The SOA faculty rate the knowledge of scholarly literature within the PhD student's field of specialization by assessing PhD seminar course performance, research papers and presentations, comprehensive exams (if applicable), and other documents and activities during the year. Assessments of these works is provided by faculty	Reporting Period: 2019 - 2020 Conclusion: 2 - Meets Minimum Program Expectations (Developing) Out of 5 Accounting Ph.D. students assessed during 2019-2020, 3 achieved a rubric score of 4.0 or higher. (08/05/2020) Number of Students Assessed: 5 Number of Successful Students: 3 How were students selected to participate in the assessment of this outcome?: All doctoral students	Use of Findings (Actions): Although the Ph.D. Program met the minimum standards for this learning outcome goal and is encouraged to find evidence of improvement in scores as students progress through the program, the Ph.D. Committee members will stress with students

Outcomes	Assessment Methods	Findings	Use of Findings (Actions)
<p>Reason for Archival:</p>	<p>within the departmental and faculty teaching the students' PhD seminars. Summary data for the assessment is collected by the SOA Ph.D. Program Coordinator. The data collection is ad hoc. It requires faculty involvement and commitment throughout the semester, as the doctoral students submit various works that include knowledge of scholarly literature. The amount of data collected on each student depends on the number of student presentations and activities during the period and varies from year to year.</p> <p>* Learning Outcome</p> <p>Goal/Benchmark: 60% of students should achieve a rubric score of 4 based upon the 5 point scale on the Knowledge of Scholarly Literature assessment rubric.</p> <p>Timeline for Assessment: Yearly; beginning 2019-2020</p> <p>Other Assessment Type:</p> <p>Related Documents:</p> <p>2017_10_12 Literature Rubric Approved Revision 101217.docx</p>	<p>participated.</p> <p>What do the findings suggest about student achievement of this learning outcome?: Overall, students are being exposed to and are learning the scholarly literature in their field of specialization. We recognize that 2 of the students did not achieve the rubric score of 4.0, but these students were early in the program when the score was assessed. Further, we note that, of the 5 students assessed, the highest score received was obtained by the student furthest along in the program. This suggests that students are improving in this skill as they progress throughout the program.</p>	<p>the importance of knowing and understanding scholarly literature, particularly in the Accounting field. This will occur in PhD. seminar courses and other research activities throughout the year. (08/05/2020)</p>
<p>Ethics in Research - Students should be familiar with and conduct research according to the highest ethical standards.</p> <p>Outcome Status: Active</p> <p>Planned Assessment Year: 2019 - 2020</p> <p>Start Date:</p> <p>Archived Date:</p> <p>Outcome Type: Knowledge</p> <p>Reason for Archival:</p>	<p>Other - The SOA Ph.D. Program ensures that training with respect to ethics and research, as well as adherence to basic ethical conduct in research, is provided to the students by requiring them to complete OSU's Responsible Conduct of Research (RCR) training administered by the Collaborative Institutional Training Initiative (CITI). The objective is for all students to complete RCR training by the end of</p>	<p>Reporting Period: 2019 - 2020</p> <p>Conclusion: 3 - Meets Program Expectations (Proficient) Both second year Ph.D. students have completed the RCR training program. One out of two first year students have completed the program. (08/08/2020)</p> <p>Number of Students Assessed: 2</p> <p>Number of Successful Students: 2</p> <p>How were students selected to participate in the assessment of this outcome?: Census of 1st and 2nd year Accounting Ph.D. students.</p> <p>What do the findings suggest about student achievement of this learning outcome?: For second year Ph.D. students,</p>	<p>Use of Findings (Actions): No action necessary at this time as the goal is being met. (08/05/2020)</p>

Outcomes	Assessment Methods	Findings	Use of Findings (Actions)
	<p>the second year in the program (by the first year is preferable) Verification of students' completion of the RCR training is obtained and maintained by the SOA Ph.D. Program Coordinator. * Learning Outcome Goal/Benchmark: All Ph.D. students in Business will have completed Responsible Conduct of Research training by the end of their second year. Timeline for Assessment: Yearly; beginning 2019-2020 Other Assessment Type: University Training Module</p> <p>Analysis of Written Artifacts - The SOA Ph.D. Program ensures adherence to basic ethical conduct in research by evaluating works submitted by students using the Turnitin software to assess similarity with published and submitted papers. The types of works analyzed are similar to those assessing knowledge of literature, including seminar papers, papers required for comprehensive exams, and thesis work. The objective is for all works to receive less than a 30% similarity score for evaluated works. The data collection is led by the Ph.D. Program Coordinator. It requires collecting works submitted by students including papers in doctoral seminar courses, papers as required by program, dissertation proposals, dissertation defenses, etc. The amount of data collected on each student depends on the number of student presentations and activities</p>	<p>we have full compliance with the required RCR training. We expect the remaining 1st year student to have the training completed by the end of their second year. This provides evidence that the Accounting Ph.D. students are receiving training in how to conduct research in an ethical manner.</p> <p>Reporting Period: 2019 - 2020 Conclusion: 3 - Meets Program Expectations (Proficient) One student submitted a paper for assessment in 2019-2020. The Turnitin similarity score for the paper was within the acceptable range of 30% or less. (08/05/2020) Number of Students Assessed: 1 Number of Successful Students: 1 How were students selected to participate in the assessment of this outcome?: Census of written artifacts from 1st and 2nd year students What do the findings suggest about student achievement of this learning outcome?: Although only one student had a paper available for assessment during this reporting period, the results provide evidence that Accounting Ph.D. students are aware of plagiarism and are creating research papers where plagiarism is minimized.</p>	<p>Use of Findings (Actions): No action necessary at this time as the goal is being met. (08/05/2020)</p>

Outcomes	Assessment Methods	Findings	Use of Findings (Actions)
	<p>during the period and varies from year to year.</p> <p>* Learning Outcome</p> <p>Goal/Benchmark: 100% of student papers should have a Turnitin similarity index of 30% or less.</p> <p>Timeline for Assessment: Yearly; beginning 2019-2020</p> <p>Other Assessment Type: Turnitin Software</p>		
<p>Conduct Rigorous Research - Students should be able to conduct rigorous research in their specific discipline</p> <p>Outcome Status: Active</p> <p>Planned Assessment Year: 2019 - 2020</p> <p>Start Date:</p> <p>Archived Date:</p> <p>Outcome Type: Knowledge</p> <p>Reason for Archival:</p>	<p>Review of Student Research - Scholarly research is primarily judged through a peer review process to assess the originality, rigor, and contribution to the discipline. As a result, student research is assessed by the ability to present at regional and national conferences. However, the committee recognizes a significant time lag between when scholarly work is conducted, submission of the work for presentation or review at peer review journals, and finally the actual presentation or acceptance of the work for publication. As a result, we expect more student presentations and/or publications toward the end of the program of study than at the beginning, but encourage students to begin building a pipeline of research early in their academic studies. The ability of students to present at conferences and meetings is also limited by budgets and funding available for doctoral student support. Records of student presentations and papers are kept by the SOA Ph.D. Program Coordinator and summarized at the</p>	<p>Reporting Period: 2019 - 2020</p> <p>Conclusion: 3 - Meets Program Expectations (Proficient)</p> <p>Unable to assess this year as there were no graduating Accounting Ph.D. students in 2019-2020. (08/05/2020)</p> <p>Number of Students Assessed: 0</p> <p>Number of Successful Students: 0</p> <p>How were students selected to participate in the assessment of this outcome?: Census of all graduating Accounting Ph.D. students.</p> <p>What do the findings suggest about student achievement of this learning outcome?: Not able to evaluate this year as there were no graduating students.</p>	<p>Use of Findings (Actions): N/A this year. (08/05/2020)</p>

Outcomes	Assessment Methods	Findings	Use of Findings (Actions)
	<p>end of the academic year.</p> <p>* Learning Outcome Goal/Benchmark: 100% of graduating Ph.D. students should have a published proceedings paper and/or conference presentation. Timeline for Assessment: Yearly; beginning 2019-2020 Other Assessment Type: Publications and Conference Presentations</p>		
<p>Effective Communication and Presentation - To develop effective communication skills for the classroom and for presentation of research.</p> <p>Outcome Status: Active Planned Assessment Year: 2019 - 2020 Start Date: Archived Date: Outcome Type: Skills Reason for Archival:</p>	<p>Oral Presentation - The SOA faculty rate the oral communication skills of each doctoral student making oral presentations at various times during the student's tenure in the Ph.D. program, e.g., in doctoral seminar courses, paper presentations, dissertation proposal, dissertation defense, etc. Oral presentations are rated on a three item, five-point oral presentation rubric attached to Nuventive.</p> <p>* Learning Outcome Goal/Benchmark: 67% of evaluated students should have a score of 10.0 or higher on the oral rubric. Timeline for Assessment: Yearly; beginning 2019-2020 Other Assessment Type: Related Documents: 2017_10_12_OralRubric approved revision 101217.doc</p>	<p>Reporting Period: 2019 - 2020 Conclusion: 4 - Exceeds Program Expectations (Advanced) Of 3 students assessed during the year, all 3 received combined oral presentation scores of >10.0, meaning 100% of evaluated students achieved the required score. The lowest score equaled 10.05. The highest score equaled 12.13. (08/05/2020) Number of Students Assessed: 3 Number of Successful Students: 3 How were students selected to participate in the assessment of this outcome?: Census of all Accounting Ph.D. students making a research presenting during the year and receiving an assessment score via the rubric. What do the findings suggest about student achievement of this learning outcome?: Considering all three students received the required rubric score of 10.0 or higher, these results suggest that Accounting Ph.D. students are developing effective oral communication skills. Further, we recognize that the highest score was obtained by the Ph.D. student furthest in the program, providing some evidence that students are improving in this skill as they progress throughout the program.</p>	<p>Use of Findings (Actions): No action necessary at this time as the goal is being met. (08/05/2020)</p>
	<p>Analysis of Written Artifacts - The SOA faculty rate the written communication skills of each doctoral student presenting a dissertation proposal. Other departmental faculty members in the SSB may also rate the student's written work from doctoral</p>	<p>Reporting Period: 2019 - 2020 Conclusion: 4 - Exceeds Program Expectations (Advanced) Of 3 students assessed during the year, all 3 received combined written presentation scores of >10.0, meaning 100% of evaluated students achieved the required score. The lowest score equaled 10.07. The highest score equaled 11.50. (08/05/2020) Number of Students Assessed: 3</p>	<p>Use of Findings (Actions): No action necessary at this time as the goal is being met. (08/05/2020)</p>

Outcomes	Assessment Methods	Findings	Use of Findings (Actions)
<p>seminars, paper presentations, coauthored papers, etc. during the student's tenure in the Ph.D. program. Written work is rated on the three-item, five-point written presentation rubric attached to Nuventive.</p> <p>* Learning Outcome</p> <p>Goal/Benchmark: 67% of evaluated students should have a score of 10.0 or higher on the written rubric.</p> <p>Timeline for Assessment: Yearly; beginning 2019-2020</p> <p>Other Assessment Type:</p> <p>Related Documents: 2017_10_12_WritingRubric approved revision 101217.doc</p> <p>Other - The SOA Ph.D. Program Coordinator collects information from student evaluations of instruction with respect to three items directly rating communication in the class room: Item 6, Preparation and Organization; Item 8, Presentation of Material; and Item 10, Explanation of Subject Material. Scores are sourced from course evaluation reports for course sections taught by Ph.D. students.</p> <p>* Learning Outcome</p> <p>Goal/Benchmark: 67% of students should have an average score of at least 3.75 out of a possible of 5 across the three items.</p> <p>Timeline for Assessment: Yearly; beginning 2019-2020</p> <p>Other Assessment Type: Scores from student evaluations of instruction</p>	<p>Number of Successful Students: 3</p> <p>How were students selected to participate in the assessment of this outcome?: Census of all Accounting Ph.D. students making a research presenting during the year and receiving an assessment score via the rubric.</p> <p>What do the findings suggest about student achievement of this learning outcome?: Considering all three students received the required rubric score of 10.0 or higher, these results suggest that Accounting Ph.D. students are developing effective written communication skills. Further, we recognize that the highest score was obtained by the Ph.D. student furthest in the program, providing some evidence that students are improving in this skill as they progress throughout the program.</p> <p>Reporting Period: 2019 - 2020</p> <p>Conclusion: 4 - Exceeds Program Expectations (Advanced) Only one student taught a course during this school year. However, this student had an average score of 4.28 on the three items of assessment. Individually, his scores were: Item 6 - 4.58; Item 8 - 4.21; and Item 10 - 4.04. (08/05/2020)</p> <p>Number of Students Assessed: 1</p> <p>Number of Successful Students: 1</p> <p>How were students selected to participate in the assessment of this outcome?: Census of all Accounting Ph.D. students teaching a course during the year and receiving student feedback via OSU's Student Survey of Instruction framework.</p> <p>What do the findings suggest about student achievement of this learning outcome?: Although inferences are limited this year due to only one student teaching a course during the year, the student's instruction scores far exceed minimum score required for this learning outcome. Therefore, this result suggests that the Accounting Ph.D. students are developing effective communication skills for the classroom.</p>	<p>Use of Findings (Actions): No action necessary at this time as the goal is being met. (08/05/2020)</p>	<p>Use of Findings (Actions): N/A this</p>
<p>Indirect Assessment - Ph.D. Student</p>	<p>Other - The SOA Ph.D. Program</p>	<p>Reporting Period: 2019 - 2020</p>	<p>Use of Findings (Actions): N/A this</p>

<i>Outcomes</i>	<i>Assessment Methods</i>	<i>Findings</i>	<i>Use of Findings (Actions)</i>
<p>Placement - To provide graduates with desired placement or advancement opportunities consistent with their career objectives.</p> <p>Outcome Status: Active</p> <p>Planned Assessment Year: 2019 - 2020</p> <p>Start Date:</p> <p>Archived Date:</p> <p>Outcome Type: Skills</p> <p>Reason for Archival:</p>	<p>Coordinator communicates directly with students to determine their placement upon graduating from the Ph.D. Program.</p> <p>* Learning Outcome</p> <p>Goal/Benchmark: 100% of graduating students placed in AACSB accredited institutions; preferably institutions that are doctoral granting institutions as well.</p> <p>Timeline for Assessment: Yearly; beginning 2019-2020</p> <p>Other Assessment Type: Placement at AACSB accredited and doctoral granting institutions.</p>	<p>Conclusion: 3 - Meets Program Expectations (Proficient)</p> <p>Unable to assess this year as there were no graduating Accounting Ph.D. students in 2019-2020. (08/05/2020)</p> <p>Number of Students Assessed: 0</p> <p>Number of Successful Students: 0</p> <p>How were students selected to participate in the assessment of this outcome?: Census of all graduating Accounting Ph.D. students.</p> <p>What do the findings suggest about student achievement of this learning outcome?: Not able to evaluate this year as there were no graduating students.</p>	<p>year. (08/05/2020)</p>