

Program Plans: Outcomes and Assessment Methods



Program (SSB) - ACCT - Accounting (BSBA) - 444

Program Mission Statement: Oklahoma State University's School of Accounting exists to prepare people to make a difference in the world by teaching essential interpersonal skills alongside a high-quality accounting education backed by impactful research and outreach.

Outcome: Financial Reporting

Students should be able to: (1) recognize and apply techniques and practices employed in financial accounting as applied to business entities; (2) prepare financial accounting information and reports; and (3) use financial accounting data for making business decisions.

Outcome Status: Active

Planned Assessment Year: 2016 - 2017, 2017 - 2018, 2018 - 2019, 2019 - 2020

Outcome Type: Knowledge

Assessment Methods

Comprehensive, Certification, or Professional Exam(s) - Gateway Exam. The Gateway Exam is an online-based exam that requires students to demonstrate mastery of introductory financial accounting material before entering upper-level courses. During the Spring 2019 semester, we began administering the exam through McGraw Hill's ALEKS system. Students must earn at least 80% on a proctored assessment within ALEKS in order to receive a passing score and enroll in upper-level accounting courses. Students on new degree plans do not take the Gateway Exam. Instead, they must complete ACCT 3003 with a grade of "C" or better (this option is also available to students on old degree plans). As we complete the transition to the new degree plan, we will eventually stop utilizing this assessment method. (Active)

*** Learning Outcome Goal/Benchmark:** All students enrolling in upper-level accounting courses beyond ACCT 3003 must successfully pass the Gateway Exam by earning a score of at least 80%.

Timeline for Assessment: Yearly

Course Exam(s) - Students in ACCT 3103, Intermediate Accounting, take an assessment which evaluates their recall of material in the previous course in the financial accounting sequence, ACCT 3003, Foundational Accounting Principles or ACCT 2103, Financial Accounting. (Active)

*** Learning Outcome Goal/Benchmark:** Students should earn an average score of at least 70% on the questions administered.

Timeline for Assessment: Yearly

Course Exam(s) - Students in ACCT 3113, Intermediate Accounting II, take an assessment which evaluates their recall of material in the previous course in the financial accounting sequence, ACCT 3103, Intermediate Accounting I. (Active)

*** Learning Outcome Goal/Benchmark:** Students should earn an average score of at least 70% on the questions administered.

Timeline for Assessment: Yearly

Course Exam(s) - Students in ACCT 4133, Advanced Accounting, take an assessment which evaluates their recall of material in the previous course in the financial accounting sequence, ACCT 3113, Intermediate Accounting II. (Active)

*** Learning Outcome Goal/Benchmark:** Students should earn an average score of at least 70% on the questions administered.

Timeline for Assessment: Yearly

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Related Items

Oklahoma State University Strategic Plan
Core Goal 1: Academic Excellence - A. Provide support for effective approaches in the teaching of undergraduate, graduate, and professional students.
Core Goal 1: Academic Excellence - C. Effectively assess student learning and provide resources for improving outcomes at the undergraduate, graduate, and professional levels
Core Goal 2: Student Success - A. Continue programs to enhance learning, increase retention, and improve graduation rates

Outcome: Accounting and Internal Decision-Making

Students should be able to: prepare product costing statements for planning and control; analyze financial information for decision support; apply a wide variety of management accounting models; and compare and contrast basic methods of cost allocation.

Outcome Status: Active

Planned Assessment Year: 2016 - 2017, 2017 - 2018, 2018 - 2019, 2019 - 2020

Outcome Type: Knowledge

Assessment Methods

Course Exam(s) - Selected questions given as part of the final exam in ACCT 3203. (Active)
* Learning Outcome Goal/Benchmark: Students should score at or above 70% on selected cost accounting questions included on exams administered in ACCT 3203.
Timeline for Assessment: Yearly

Related Items

Oklahoma State University Strategic Plan
Core Goal 1: Academic Excellence - A. Provide support for effective approaches in the teaching of undergraduate, graduate, and professional students.
Core Goal 1: Academic Excellence - C. Effectively assess student learning and provide resources for improving outcomes at the undergraduate, graduate, and professional levels
Core Goal 2: Student Success - A. Continue programs to enhance learning, increase retention, and improve graduation rates

Outcome: Auditing

Students should be able to evaluate control weaknesses and deficiencies of organizational information systems.

Outcome Status: Active

Planned Assessment Year: 2016 - 2017, 2017 - 2018, 2018 - 2019, 2019 - 2020

Outcome Type: Knowledge

Assessment Methods

Course Exam(s) - Questions included as part of mid-term and final exams in ACCT 3603, Accounting Information Systems. (Active)
* Learning Outcome Goal/Benchmark: Students should earn at least an average of 70% on the questions administered in ACCT 3603.
Timeline for Assessment: Yearly

Course Exam(s) - Questions included as part of mid-term and final exams in ACCT 4503, Auditing and Assurance services. (Active)
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*** Learning Outcome Goal/Benchmark:** Students should earn at least an average of 70% on administered questions.
Timeline for Assessment: Yearly

Related Items

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Core Goal 1: Academic Excellence - A. Provide support for effective approaches in the teaching of undergraduate, graduate, and professional students.
Core Goal 1: Academic Excellence - C. Effectively assess student learning and provide resources for improving outcomes at the undergraduate, graduate, and professional levels
Core Goal 2: Student Success - A. Continue programs to enhance learning, increase retention, and improve graduation rates

Outcome: Ethical Reasoning

This objective anticipates that students will be able to: understand appropriate responses to common ethical issues in their discipline; identify when an ethical dilemma may exist; identify ethical rules or principles that may be relevant to the dilemma; and identify stakeholders and potential consequences to the stakeholders.

Outcome Status: Active

Planned Assessment Year: 2016 - 2017, 2017 - 2018, 2018 - 2019, 2019 - 2020

Outcome Type: Skills

Assessment Methods

Course Exam(s) - Questions administered as part of mid-term and final exam in ACCT 3603, Accounting Information Systems. (Active)
* Learning Outcome Goal/Benchmark: Students should earn an average of 70% on the questions administered in ACCT 3603, Accounting Information Systems. Timeline for Assessment: Yearly

Related Items

Oklahoma State University Strategic Plan
Core Goal 1: Academic Excellence - A. Provide support for effective approaches in the teaching of undergraduate, graduate, and professional students.
Core Goal 1: Academic Excellence - C. Effectively assess student learning and provide resources for improving outcomes at the undergraduate, graduate, and professional levels
Core Goal 2: Student Success - A. Continue programs to enhance learning, increase retention, and improve graduation rates

Outcome: Income Tax Return Preparation

Students should be able to: complete tax returns based on provided data.

Outcome Status: Active

Planned Assessment Year: 2019 - 2020

Outcome Type: Knowledge

Assessment Methods

Course Exam(s) - In ACCT 3013, Federal Income Taxation, students are asked to complete a tax return problem on a mid-semester
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exam. (Active)

*** Learning Outcome Goal/Benchmark:** 70% of students should earn at least 70% or more of the points available on the tax return problem.

Timeline for Assessment: Yearly

Related Items

Oklahoma State University Strategic Plan

Core Goal 1: Academic Excellence - A. Provide support for effective approaches in the teaching of undergraduate, graduate, and professional students.

Core Goal 1: Academic Excellence - C. Effectively assess student learning and provide resources for improving outcomes at the undergraduate, graduate, and professional levels

Core Goal 2: Student Success - A. Continue programs to enhance learning, increase retention, and improve graduation rates

Outcome: Ethical Decision Making

This goal anticipates that students will be able to:

- Understand appropriate responses to common ethical issues in their discipline;
- Identify when an ethical dilemma may exist;
- Identify stakeholders and potential consequences to the stakeholders; and
- Recommend ethical responses.

Outcome Status: Active

Planned Assessment Year: 2017 - 2018, 2019 - 2020, 2021 - 2022, 2023 - 2024

Outcome Type: Disposition

Assessment Methods

Capstone Assignment - • Students will evaluate 16 problematic ethics scenarios and evaluate the actions on a scale of 1-4 (very acceptable to never acceptable). (Active)

*** Learning Outcome Goal/Benchmark: •** Target for the 16 questions is to have improved performance over the previous test.

Timeline for Assessment: • These assessments will be administered on an every-two-year cycle beginning in Fall, 2013, to students in the business capstone course, MGMT-4513, at all OSU locations (Stillwater, Tulsa, and Online).

Capstone Assignment - Students will evaluate two randomly-selected scenarios from a set of 9, identify stakeholders in the process, and recommend appropriate actions. (Active)

*** Learning Outcome Goal/Benchmark:** 80% of students should be able to score 6 or higher (average of meets expectations) on the rubric applied to the case.

Timeline for Assessment: These assessments will be administered on an every-two-year cycle, beginning in Fall 2013, to students in the business capstone course, MGMT-4513, at all OSU locations (Stillwater, Tulsa, and Online).

Capstone Assignment - Students will address eight questions intended to measure degree of ethicality. (Active)

*** Learning Outcome Goal/Benchmark:** No specific target. Serves to provide insight on the degree of ethicality of students.

Timeline for Assessment: These assessments will be administered on an every-two-year cycle, beginning in Fall 2013, to students in the business capstone course, MGMT-4513, at all OSU locations (Stillwater, Tulsa, Online).

Capstone Assignment - Students will evaluate 24 questions intended to measure their propensity to various forms of moral disengagement or rationalizations. (Active)

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*** Learning Outcome Goal/Benchmark:** No benchmark. This particular portion of the assessment is intended to help us understand how students may justify particular actions. Understanding rationalizations can help in closing the loop on ethical decision making.

Timeline for Assessment: These assessments will be administered on an every-two-year cycle, beginning in Fall 2013, to students in the business capstone course, MGMT-4513, at all OSU locations (Stillwater, Tulsa, and Online).

Outcome: Written Communication

This goal anticipates that students will be able to produce effective, written, business communications that:

- Are written in a business-like fashion that is appropriate to the audience;
- Are well-organized and concise; and
- Use correct grammar, spelling, and mechanics.

Outcome Status: Active

Planned Assessment Year: 2017 - 2018, 2019 - 2020, 2021 - 2022, 2023 - 2024

Outcome Type: Skills

Assessment Methods

Course Exam(s) - • The preceding abilities will be assessed using a writing prompt in a lab setting in which students are provided with some graphics that represent test results. Students will be asked to write a letter that is no more than 1-1/2 pages long to their supervisor. The letter should explain the test results to the supervisor. This testing approach should ensure that students are using their own words and their own work.

- This test will be administered on an every-two-year cycle beginning in Fall, 2013, to students in the business capstone course, MGMT-4513, at all OSU locations (Stillwater, Tulsa, and Online).
- For on-campus students in Stillwater and Tulsa, the exam will be administered during a regularly-scheduled class period; and the score will make up a small component of the student's grade. Online students will schedule a test time at a certified testing center.
- A sample rubric is provided in the related documents. (Active)

*** Learning Outcome Goal/Benchmark: •** For each individual skill (content, organization, style & mechanics, and format & appearance), the average score for students should be a 3 or higher.

- With respect to the total score, 75% of students should score a 12 or higher.

Timeline for Assessment: Assessments are to occur in Fall 2019 and every two years thereafter

Outcome: Career Competencies

With the development of the new core curriculum, this outcome has been redefined from "interpersonal skills" to "career competencies" and focuses on key Korn Ferry competencies as determined by a collaboration of external parties, faculty, and Eastin Center personnel. There has been some back-and-forth on the competencies to be included; and the current set anticipates that students will demonstrate career competencies in the following areas:

1. Ensures accountability--Holds self and others accountable to meet commitments.
2. Business insight – Applies knowledge of business and the marketplace to advance the organization's goals.
3. Collaborates--Builds partnerships and works collaboratively with others to meet shared objectives.
4. Communicates effectively--Develops and delivers multi-mode communications that convey a clear understanding of the unique needs of different audiences.
5. Manages complexity--Makes sense of complex, high quantity, and sometimes contradictory information to effectively solve problems.
6. Courage--Steps up to address difficult issues, saying what needs to be said.
7. Customer Focus – Builds strong customer relationships and delivers customer-centric solutions.

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8. Decision quality--Makes good and timely decisions that keep the organization moving forward.
9. Values differences--Recognizes the value that different perspectives and cultures bring to an organization.
10. Financial acumen – Interprets and applies understanding of key financial indicators to make better business decisions.
11. Global perspective – Takes a broad view when approaching issues, using a global lens.
12. Interpersonal savvy--Relates openly and comfortably with diverse groups of people.
13. Builds networks--Effectively builds formal and informal relationship networks inside and outside the organization.
14. Persuades – Uses compelling arguments to gain the support and commitment of others.
15. Is resilient--Rebounds from setbacks and adversity when facing difficult situations.
16. Demonstrates self-awareness--Uses a combination of feedback and reflection to gain productive insight into personal strengths and weaknesses.
17. Engages in self-development--Actively seeks new ways to grow and be challenged using both formal and informal development channels.
18. Is situationally adaptable--Adapts approach and demeanor in real time to match the shifting demands of different situations.
19. Is tech savvy--Anticipates and adopts innovations in business-building digital and technology applications.
20. Instills trust--Gains the confidence and trust of others through honesty, integrity, and authenticity.

Outcome Status: Active

Planned Assessment Year: 2019 - 2020, 2021 - 2022, 2022 - 2023

Outcome Type: Skills

Assessment Methods

Course Exam(s) - Assessment method: The following four competencies were tested under other learning goals as follows:

- Objectives 2 (business insight) and 10 (financial acumen) are primarily addressed in assessment of the student's knowledge of business fundamentals.
- Objective 5 (manages complexity) is partially addressed in the problem-solving assessment.
- Objective 19 (tech savvy) is addressed as part of our technology assessment.

Additionally, students were assessed via two approaches:

- Each student took a 20-question multiple-choice test with each question covering a different competency. For each competency, the student had a random draw from one of three questions about the competency. The questions dealt with issues that revolved around recognizing the competency or its components or understanding the causes of problems with the competency.
- In addition, each student had a random draw of one of three short essay questions in which they addressed what they would do or had done in a particular scenario. The three scenarios addressed:

While it was intended that all tests be conducted in a proctored scenario, the occurrence of the COVID-19 pandemic necessitated that for Spring 2020, we move some of the testing to unproctored situations.

(Active)

*** Learning Outcome Goal/Benchmark:** Spring 2020 was the first administration of this assessment tool. Goals have not yet been set yet other than continuous improvement.

Timeline for Assessment: Assessments will begin in Spring 2020 and will take place at least every two years thereafter.