



## Spears School of Business – School of Accounting

BSBA - Accounting

*Assessment Report Form 2017-2018*

Date of Report: 9/9/2018

Name of Person Submitting Report: Angela Spencer

### **A. Program Information:**

Assessment Coordinator's Name: Angela Spencer

Assessment Coordinator's Email Address: angela.spencer@okstate.edu

Number of students enrolled in the program 2017-2018: 703

Number of students graduated in 2017-2018: 160

### **B. Program Mission Statement**

**In the box below, provide the mission statement for the program.**

*The mission statement, educational objectives, and goals for program should guide the assessment process. The mission statement should align with department, college, and institutional mission statements.*

The educational mission of the School of Accounting is to prepare students for professional careers in industry, public accounting, and other organizations. An accounting education emphasizes technological, cognitive, and communication skills. The undergraduate program provides the basic foundation for a professional career in industry or government and for graduate study. The undergraduate program recognizes that the accounting profession is an integral part of a dynamic business environment and is continually evaluated for relevancy to current and future issues facing the profession. Alumni, employers, and interested others provide direction and input in the curriculum development and evaluation process.

### **C. University Assessment Funds**

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

*If university assessment funds were used by the department or program, describe how university assessment funds were used and the contribution the funds had on the assessment process. Funding requests for the next academic year have a separate process and should not be included here.*

If yes, click here to enter information about how university assessment funds were used.

### **D. Student Learning Outcomes**

On the pages that follow, list the Student Learning Outcomes associated with the program identified in this assessment form.

**D1) Student Learning Outcome #1:** Financial Reporting. Students should be able to: recognize and apply techniques and practices employed in financial accounting as applied to business entities; prepare financial accounting information and reports; and use financial accounting data for making business decisions.

**Identify opportunities for students to learn this outcome during the 2017-2018 academic year:**

*For example, include a curriculum map that lists the courses or other learning experiences in which the student learning outcome is taught. Another example is a written narrative that describes how the learning outcome is integrated into the program.*

Students learn these skills through a number of courses, including:

ACCT 2103 – Financial Accounting

ACCT 3103 – Intermediate Accounting I

ACCT 3113 – Intermediate Accounting II

ACCT 4133 – Advanced Accounting

**How many students were included in the assessment of this outcome?**

**Included in the results reported here are all 554 students who took the Gateway Exam during the 2017-2018 academic year, 156 students enrolled in ACCT 3103 in the Spring 2018 semester, and 107 students enrolled in ACCT 3113 in the Spring 2018 semester.**

**How were students selected to participate in the assessment of this outcome?**

**All students taking the Gateway Exam. All students enrolled in Spring 2018 sections of ACCT 3103 and 3113.**

**Assessment Methods**

*Identify the method(s) used to assess this learning outcome. Check all that apply.*

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> Survey   | <input type="checkbox"/> Satisfaction Survey  | <input type="checkbox"/> Internship                               |
| <input type="checkbox"/> Rating of skills (e.g., rubrics)                                 | <input type="checkbox"/> Benchmarking   | <input type="checkbox"/> Interviews                               |
| <input type="checkbox"/> Analysis of written artifacts                                    | <input type="checkbox"/> Measuring effectiveness relative to professional standards | <input type="checkbox"/> Performance or jury                      |
| <input checked="" type="checkbox"/> Comprehensive, certification, or professional exam(s) | <input type="checkbox"/> Review of thesis/dissertation/ creative component          | <input type="checkbox"/> Visual collection (photos, videos, etc.) |
| <input type="checkbox"/> Oral presentation  | <input type="checkbox"/> Capstone project   | <input type="checkbox"/> Review of student research               |
| <input type="checkbox"/> Course project   |   | <input type="checkbox"/> Other (please specify):                  |
- [Click here to specify.](#)

**Describe the how the assessment method was implemented, administered, and/or conducted.**

**The Gateway Exam is an online-based exam administered through Brightspace. Students may take the exam at an approved testing center.**

**Final exam questions assessing key topics are administered as part of the final exam in ACCT 3103 and 3113.**

**Did your department/program faculty have a goal set for this learning outcome?**  Yes  No

*For example, "80% of students included in the assessment will receive a 4 on the rubric" or "80% of students included in the assessment will achieve a passing score on the certification exam." If yes, please describe the goal below.*

**100% of students enrolling in upper-level accounting courses must successfully pass the Gateway Exam by scoring 70% or higher. Students should score at or above 70% on the selected financial accounting questions included in the final exams of ACCT 3103 and 3113.**

**Provide a summary of the results from the assessment of Learning Outcome 1.**

*Report student's scores for this assessment, as well as students' strengths and weaknesses relative to this learning outcome.*

100% of students enrolling in upper-level courses successfully passed the exam by scoring 70% or higher. Mean scores on questions administered on the final exams in ACCT 3103 were 61% across 156 students enrolled in that course during the Spring 2018 semester. Mean scores on questions administered on the final exams in ACCT 3113 were 56% across the 107 students included in that sample.

**What do the results suggest about student achievement of this learning outcome?**

Students entering our upper-level accounting courses are reasonably well-prepared for required financial accounting coursework in certain respects; however, understanding and retention of more difficult material learned as part of the upper-level courses needs improvement.

**Timeline for the Assessment**

*Indicate the timeline for the assessment of this learning outcome. While outcomes assessment must be conducted every year, not all student learning outcomes for a given program must be assessed every year. If the assessment of a particular learning outcome occurs on cycle or rotation, please describe and provide the rationale for the cycle/rotation below.*

Each Semester

Yearly

Every other year

Other (please specify): If the assessment of Learning Outcome 1 occurs on a cycle or rotation, click here to describe and provide the rationale.

**D2) Student Learning Outcome #2:** 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.

**Identify opportunities for students to learn this outcome during the 2017-2018 academic year:**

*For example, include a curriculum map that lists the courses or other learning experiences in which the student learning outcome is taught. Another example is a written narrative that describes how the learning outcome is integrated into the program.*

Students learn these skills in:

ACCT 2203 – Managerial Accounting

ACCT 3203 – Cost Accounting

**How many students were included in the assessment of this outcome?**

**95 students enrolled in ACCT 3203 in the Spring 2018 semester.**

**How were students selected to participate in the assessment of this outcome?**

**All students enrolled in Spring 2018 sections of ACCT 3203 participated in the assessment.**

#### **Assessment Methods**

*Identify the method(s) used to assess this learning outcome. Check all that apply.*

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> Survey   | <input type="checkbox"/> Satisfaction Survey  | <input type="checkbox"/> Internship                               |
| <input type="checkbox"/> Rating of skills (e.g., rubrics)                                 | <input type="checkbox"/> Benchmarking   | <input type="checkbox"/> Interviews                               |
| <input type="checkbox"/> Analysis of written artifacts                                    | <input type="checkbox"/> Measuring effectiveness relative to professional standards | <input type="checkbox"/> Performance or jury                      |
| <input checked="" type="checkbox"/> Comprehensive, certification, or professional exam(s) | <input type="checkbox"/> Review of thesis/dissertation/ creative component          | <input type="checkbox"/> Visual collection (photos, videos, etc.) |
| <input type="checkbox"/> Oral presentation  | <input type="checkbox"/> Capstone project   | <input type="checkbox"/> Review of student research               |
| <input type="checkbox"/> Course project   |   | <input type="checkbox"/> Other (please specify):                  |
- [Click here to specify.](#)

**Describe the how the assessment method was implemented, administered, and/or conducted.**

**Selected questions given as part of the final exam in ACCT 3203**

**Did your department/program faculty have a goal set for this learning outcome?**  Yes  No

*For example, "80% of students included in the assessment will receive a 4 on the rubric" or "80% of students included in the assessment will achieve a passing score on the certification exam." If yes, please describe the goal below.*

**Students should score at or above 70% on selected cost accounting questions included on the final exam administered in ACCT 3203.**

**Provide a summary of the results from the assessment of Learning Outcome 2.**

*Report student's scores for this assessment, as well as students' strengths and weaknesses relative to this learning outcome.*

**Students scored a mean of 77% on the selected questions administered as part of the final exam in ACCT 3203.**

**What do the results suggest about student achievement of this learning outcome?**

**Students enrolled in cost accounting courses appear to be adequately mastering the content of the course.**

#### **Timeline for the Assessment**

*Indicate the timeline for the assessment of this learning outcome. While outcomes assessment must be conducted every year, not all student learning outcomes for a given program must be assessed every year. If the assessment of a particular learning outcome occurs on cycle or rotation, please describe and provide the rationale for the cycle/rotation below.*

Each Semester

Yearly

Every other year

Other (please specify): If the assessment of Learning Outcome 2 occurs on a cycle or rotation, click here to describe and provide the rationale.

**D3) Student Learning Outcome #3:** Income Tax Accounting. Students should be able to: complete tax returns based on provided data and communicate, in a client meeting setting, the results of their completed tax returns, as well as their ideas for better tax planning in a manner that is organized, concise, and effective.

**Identify opportunities for students to learn this outcome during the 2017-2018 academic year:**

*For example, include a curriculum map that lists the courses or other learning experiences in which the student learning outcome is taught. Another example is a written narrative that describes how the learning outcome is integrated into the program.*

Students learn these skills in ACCT 3013 – Federal Income Tax Accounting.

**How many students were included in the assessment of this outcome?**

100 students

**How were students selected to participate in the assessment of this outcome?**

All students completing ACCT 3013 in the Fall 2017 semester are included in the sample.

**Assessment Methods**

*Identify the method(s) used to assess this learning outcome. Check all that apply.*

- |  |   |   |
|--|---|---|
| <input type="checkbox"/> Survey  | <input type="checkbox"/> Satisfaction Survey  | <input type="checkbox"/> Internship                               |
| <input type="checkbox"/> Rating of skills (e.g., rubrics)                      | <input type="checkbox"/> Benchmarking   | <input type="checkbox"/> Interviews                               |
| <input type="checkbox"/> Analysis of written artifacts                         | <input type="checkbox"/> Measuring effectiveness relative to professional standards | <input type="checkbox"/> Performance or jury                      |
| <input type="checkbox"/> Comprehensive, certification, or professional exam(s) | <input type="checkbox"/> Review of thesis/dissertation/ creative component          | <input type="checkbox"/> Visual collection (photos, videos, etc.) |
| <input type="checkbox"/> Oral presentation                                     | <input type="checkbox"/> Capstone project   | <input type="checkbox"/> Review of student research               |
| <input checked="" type="checkbox"/> Course project                             |   | <input type="checkbox"/> Other (please specify):                  |
- [Click here to specify.](#)

**Describe the how the assessment method was implemented, administered, and/or conducted.**

**In ACCT 3013, students must complete a tax return and related mock client meeting with the instructor acting as the client.**

**Did your department/program faculty have a goal set for this learning outcome?**  Yes  No

*For example, "80% of students included in the assessment will receive a 4 on the rubric" or "80% of students included in the assessment will achieve a passing score on the certification exam." If yes, please describe the goal below.*

**Students should earn at least 70% on the tax return and client meeting in ACCT 3013.**

**Provide a summary of the results from the assessment of Learning Outcome 3.**

*Report student's scores for this assessment, as well as students' strengths and weaknesses relative to this learning outcome.*

**Students earned mean scores of 87% on the tax return and 89% on the associated mock client meeting.**

**What do the results suggest about student achievement of this learning outcome?**

**Students appear to be successfully mastering the material related to income tax accounting.**

**Timeline for the Assessment**

*Indicate the timeline for the assessment of this learning outcome. While outcomes assessment must be conducted every year, not all student learning outcomes for a given program must be assessed every year. If the assessment of a particular learning outcome occurs on cycle or rotation, please describe and provide the rationale for the cycle/rotation below.*

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Each Semester | <input checked="" type="checkbox"/> Yearly | <input type="checkbox"/> Every other year |
|--|--|---|

**Other (please specify):** If the assessment of Learning Outcome 3 occurs on a cycle or rotation, click here to describe and provide the rationale.

**D4) Student Learning Outcome #4:** Auditing: Students should be able to evaluate control weaknesses and deficiencies of organizational information systems.

**Identify opportunities for students to learn this outcome during the 2017-2018 academic year:**

*For example, include a curriculum map that lists the courses or other learning experiences in which the student learning outcome is taught. Another example is a written narrative that describes how the learning outcome is integrated into the program.*

Students primarily learn these skills in  
ACCT 3603 – Accounting Information Systems  
ACCT 4503 – Auditing and Assurance Services

**How many students were included in the assessment of this outcome?**

**88 students enrolled in ACCT 3603 and 64 enrolled students in ACCT 4503.**

**How were students selected to participate in the assessment of this outcome?**

**All students enrolled in ACCT 3603 and ACCT 4503 in the Fall 2017 semester.**

#### **Assessment Methods**

*Identify the method(s) used to assess this learning outcome. Check all that apply.*

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Survey   | <input type="checkbox"/> Satisfaction Survey  | <input type="checkbox"/> Internship  |
| <input type="checkbox"/> Rating of skills (e.g., rubrics)                                 | <input type="checkbox"/> Benchmarking   | <input type="checkbox"/> Interviews  |
| <input type="checkbox"/> Analysis of written artifacts                                    | <input type="checkbox"/> Measuring effectiveness relative to professional standards | <input type="checkbox"/> Performance or jury   |
| <input checked="" type="checkbox"/> Comprehensive, certification, or professional exam(s) | <input type="checkbox"/> Review of thesis/dissertation/ creative component          | <input type="checkbox"/> Visual collection (photos, videos, etc.)                          |
| <input type="checkbox"/> Oral presentation  | <input type="checkbox"/> Capstone project   | <input type="checkbox"/> Review of student research  |
| <input type="checkbox"/> Course project   |   | <input type="checkbox"/> Other (please specify):<br><a href="#">Click here to specify.</a> |

**Describe the how the assessment method was implemented, administered, and/or conducted.**

**The questions were administered as part of mid-term and final exams in ACCT 3603 and ACCT 4503.**

**Did your department/program faculty have a goal set for this learning outcome?**  Yes  No

*For example, “80% of students included in the assessment will receive a 4 on the rubric” or “80% of students included in the assessment will achieve a passing score on the certification exam.” If yes, please describe the goal below.*

**Students should earn an average of 70% on questions administered in both ACCT 3603 and ACCT 4503.**

**Provide a summary of the results from the assessment of Learning Outcome 4.**

*Report student’s scores for this assessment, as well as students’ strengths and weaknesses relative to this learning outcome.*

**Students earned a mean score of 87% for the questions administered in ACCT 3603 and a mean score of 81% for the questions administered in ACCT 4503.**

**What do the results suggest about student achievement of this learning outcome?**

**Students appear to be adequately mastering skills associated with Learning Outcome #4.**

#### **Timeline for the Assessment**

*Indicate the timeline for the assessment of this learning outcome. While outcomes assessment must be conducted every year, not all student learning outcomes for a given program must be assessed every year. If the assessment of a particular learning outcome occurs on cycle or rotation, please describe and provide the rationale for the cycle/rotation below.*

Each Semester

Yearly

Every other year

Other (please specify): If the assessment of Learning Outcome 4 occurs on a cycle or rotation, click here to describe and provide the rationale.

**D5) Student Learning Outcome #5:** 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.

**Identify opportunities for students to learn this outcome during the 2017-2018 academic year:**

*For example, include a curriculum map that lists the courses or other learning experiences in which the student learning outcome is taught. Another example is a written narrative that describes how the learning outcome is integrated into the program.*

Students have the opportunity to learn about this objective throughout the accounting curriculum. Specific professional aspects are discussed in ACCT 3603 – Accounting Information Systems.

**How many students were included in the assessment of this outcome?**

**During the Fall 2017 semester, 88 students answered questions related to this topic on exams in ACCT 3603.**

**How were students selected to participate in the assessment of this outcome?**

**All students enrolled in ACCT 3603.**

**Assessment Methods**

*Identify the method(s) used to assess this learning outcome. Check all that apply.*

Survey

Satisfaction Survey

Internship

Rating of skills (e.g., rubrics)

Benchmarking

Interviews

Analysis of written artifacts

Measuring effectiveness relative to professional standards

Performance or jury

Comprehensive, certification, or professional exam(s)

Review of thesis/dissertation/ creative component

Visual collection (photos, videos, etc.)

Oral presentation

Capstone project

Review of student research

Course project

Other (please specify):

[Click here to specify.](#)

**Describe the how the assessment method was implemented, administered, and/or conducted.**

**The questions tested in ACCT 3603 were administered as part of mid-term and final exams.**

**Did your department/program faculty have a goal set for this learning outcome?**

Yes

No

*For example, "80% of students included in the assessment will receive a 4 on the rubric" or "80% of students included in the assessment will achieve a passing score on the certification exam." If yes, please describe the goal below.*

**Students should earn an average of 70% on the questions administered in ACCT 3603.**

**Provide a summary of the results from the assessment of Learning Outcome 4.**

*Report student's scores for this assessment, as well as students' strengths and weaknesses relative to this learning outcome.*

**Students earned a mean score of 88% on these questions.**

**What do the results suggest about student achievement of this learning outcome?**

**Students appear to be adequately mastering skills associated with Learning Outcome #5.**

**Timeline for the Assessment**

*Indicate the timeline for the assessment of this learning outcome. While outcomes assessment must be conducted every year, not all student learning outcomes for a given program must be assessed every year. If the assessment of a particular learning outcome occurs on cycle or rotation, please describe and provide the rationale for the cycle/rotation below.*

Each Semester

Yearly

Every other year

Other (please specify): If the assessment of Learning Outcome 4 occurs on a cycle or rotation, click here to describe and provide the rationale.

## **E. Summary of Assessment Results**

**Describe the overall results of the program assessment and program faculty members' interpretation of the assessment results.**

*What did the assessment reveal? What do faculty interpret the results to mean? What do the results suggest about the curriculum, teaching practices, and/or student achievement of the program learning outcomes?*

Students appear to struggle with mastery of more complex topics, particularly with respect to those that are part of the financial accounting curriculum.

## **F. Dissemination of Results**

**Describe the individual(s) or committee (e.g., a curriculum committee) responsible for reviewing and interpreting assessment data.**

The chair of the undergraduate committee compiles the results and they are reviewed and further interpreted by the undergraduate curriculum committee and the curriculum committee for each topical area.

**Describe the process for sharing and discussing assessment results with program faculty.**

**These results are distributed to the faculty via the various curriculum committees and/or in a general meeting of the School of Accounting faculty.**

## **G. Program Improvements Based on Assessment**

**Based on the findings of this assessment, what changes are being considered or planned for the program?**

*Describe the actions that will be taken as a result of the discussion of the assessment evidence.*

A new course, ACCT 3003, Foundational Skills in Accounting, will be offered for the first time in the Spring 2019 semester. This course has been designed to remediate deficiencies with fundamental skills and free up time in the Intermediate I and II sequence to permit additional time to be spent on more complex areas. These changes should enable students to begin each upper-level ACCT course better prepared and better able to learn and retain the material taught in each of those courses.

**Based on the findings of this assessment, what (if any) changes are planned for the assessment process?**

*For example, are there additional assessment data that may need to be collected? Are changes to the program assessment plan warranted?*

**In the financial accounting sequence, changes in topics assessed and changes in timing of assessment.**

**Describe the process for implementing these changes/planned program improvements.**

**Assessment for the financial accounting sequence has been refined in two ways. First, skills tested are now limited to those that are considered fundamental for a student to successfully begin the next course in the financial accounting sequence (e.g. what skills from ACCT 3103 are essential for ACCT 3113?). Previously, questions tested were focused on known problem areas.**

**Second, beginning in the Fall 2018 semester, financial accounting topics will be assessed in the course subsequent to the one in which they are taught. Faculty continue to express concerns that the poor results observed in this area are due at least in part to the fact that the final exams in ACCT 3103 and 3113 are used for assessment. Testing as part of a regular exam in the subsequent course should eliminate those concerns. Further, as those topics tested are considered fundamental in order for students to begin the next course, this new process will also have the secondary benefit of requiring that students review those topics.**

## H. Assessment Tools

Please provide a copy of any assessment tools (questionnaire, scale, interview questions, etc.) **here.**