

OFFICE OF ASSESSMENT AND ACCREDITATION
GOAL ASSESSMENT REPORT: AY 06/07
MAJOR: ACCOUNTING

Section One: Describe all department activities with respect to improving student learning in the major. This may include new faculty hires, course revisions, assignment creation, rubric revisions, goal evaluations, etc.

Activity Statement:

Our students need to be able to attain a level of technical proficiency in the primary accounting areas. These consist of financial accounting, cost accounting, tax accounting and accounting information systems. And, because accounting is a dynamic field, we also need to prepare our students to function in an ever-changing environment. We need to take our students to the next level and improve their ability to communicate both written and orally. It is also important for students to be cognizant of opportunities after graduation.

Accounting department meetings were held where accounting faculty revised the rubric that is used to assess student presentations in Accounting 404. We also discussed the appropriateness of the current cut-off criteria that is being used in assessing Accounting 313 and 314. Part of the discussion included the unintended consequence of grade inflation that can be a result of setting outcomes too high. We decided to revise the outcome in Accounting 313/314.

Section Two: Describe which program goal(s) in the Major Program Plan was assessed during the academic year.

Intended Outcome #1: Accounting graduates can complete an unstructured research project and present their findings both orally and in a written paper.

Assessment Criteria: A minimum of 85% of students in ACC 404 will achieve an 80% on class presentations. A rubric will be used to evaluate presentation skills.

Intended Outcome #2: Accounting graduates can complete a comprehensive accounting information system project.

Assessment Criteria: A minimum of 85% of students in ACC 300 will achieve an 80% on an accounting system simulation. A computer generated exception report that lists the percentage correct on the simulation will be used to evaluate the results.

Intended Outcome #3: Accounting graduates can complete a comprehensive individual income tax return.

Assessment Criteria: A minimum of 85% of students in Acc 304 will achieve an 80% on an income tax return that includes a Schedule A, B, and D. A manual grading process will compare the student answer with the correct answer and allocate points throughout the solution process as indicated on the answer key.

Intended Outcome #4: Accounting graduates can demonstrate knowledge of costing systems and decision-making techniques.

Assessment Criteria: A minimum of 85% of students in Acc 313 and Acc 314 will achieve at least an 80% average on exams given in each course. A manual grading process will compare the student answer with the correct answer and allocate points throughout the solution process as indicated on the answer key.

Intended Outcome #5: Accounting graduates have been exposed to a variety of post-graduate options.

Assessment Criteria: Accounting students will be invited to hear an expert speak about opportunities after graduation for accounting majors.

Results of Outcomes Activity:

| <u>2006-2007</u> | <u>Met/Not Met</u> | <u>Data Details</u> |
|------------------|--------------------|---|
| Outcome 1 | Met | 87% of the students earned an 80% or better |
| Outcome 2 | Met | 95% of the students earned an 80% or better |
| Outcome 3 | Met | 92% of the students earned an 80% or better |
| Outcome 4 | Not met | 73% of the student in ACC 313 earned an 80% or better and 56% of student is ACC 314 earned an 890% or better. |
| Outcome 5 | Met | Joe Harris, former auditor, city of Detroit, Alan Lord from BGSU, Carol Bintz from Toledo Museum of Art, and representatives from Becker Review spoke. An attendance record was maintained. |

Section Three: Describe analysis of assessment data and action plans for upcoming academic year.

Analysis and Action Plans:

The accounting faculty will continue discussions that focus on the appropriate cut-off level for outcome assessment purposes, particularly in regard to Outcome 4. We will also try to bring more speakers to campus so students have a better understanding of careers in accounting. Another area for our study is incorporating more practical assignments into upper division courses.