



## **Accounting Annual Assessment 2017-2018**

# Annual Assessment 17-18

## Accounting

### Program Profile

#### Program Mission Statement

*Please insert your program mission statement here*

The mission of the Business Program of William Woods University is to provide a quality, learning environment that empowers students to succeed in their professional endeavors and/or to continue their education.

#### Program Data

##### Delivery Method

Traditional On Campus (selected)

Online

Hybrid

	Minors	Total
2017-2018	5	20
2016-2017	6	18

#### Concentrations 2016-17

*If your program contains concentrations, please list the concentrations and the number of students identified within each concentration.*

There are also six students majoring in Business Administration who have chosen a concentration in Accounting.

#### Concentrations 2017-18

*If your program contains concentrations, please list the concentrations and the number of students identified with each concentration.*

NA

#### Student Demographics

*Program goals for student retention, persistence and degree completion are? What do the persistence numbers mean to the faculty in the program? Are your persistence numbers what you expected? If not, how could the numbers be improved? What is the optimal enrollment for the program?*

Students who believe they would like to obtain a degree in accounting when they enter as freshmen are able to begin the process of determining whether accounting is the correct field by enrolling in ACC 240 and ACC 241. These are introductory accounting courses, and there is a notable difference in the grades and the level of enjoyment and aptitude between students who should become accountants and those who should not. By the end of ACC 241 a few students are eliminated from progressing as accounting majors.

There is also a second point of elimination, after Intermediate Accounting I. This class takes the student from bookkeeping to accounting and if that journey is one that reveals a lack of enjoyment or aptitude then students will change their major at this point. If they continue after Intermediate Accounting I, they will most likely graduate with an accounting degree.

### Is the Program Externally Accredited

Yes (selected)

No

### External Accreditation

*Name the Accrediting Agency or entity including the last review/approval. Is there an accrediting body for the field of study? If yes, what is the name of the group. Is the program seeking accreditation? If no, why?*

The Accounting program at WWU is accredited by the ACBSP.

## Program Assessment

### Standard/Outcome

Identifier	Description
<b>WWU2016.1</b>	Major Field Competence: Students will demonstrate excellence in an academic or professional discipline, and engage in the process of academic discovery.
<b>WWU2016.2</b>	Ethics: Students will exhibit values and behaviors that address self- respect and respect for others that will enable success and participation in the larger society.
<b>WWU2016.3</b>	Self-Liberation: Students will develop an honest understanding and appreciation of themselves and others resulting in an ability to make individual decisions.
<b>WWU2016.4</b>	Lifelong Education: Students will possess an intellectual curiosity and desire for continual learning both within and beyond formal education in preparation for participation in a global society.

### Additional Standards/Outcomes

Identifier	Description
<b>ACBSP-2009.1</b>	Leadership: Administrators (chief academic officers, deans, department chairs) and faculty must personally lead and be involved in creating and sustaining values, business school or program directions, performance expectations, student focus, and a leadership system that promotes performance excellence. The values and expectations must be integrated into the business school's or program's leadership system and the business school or program must continuously learn, improve, and address its societal responsibilities and community involvement.
<b>ACBSP-2009.4</b>	Measurement and Analysis of Student Learning and Performance: Business schools and programs must have an outcomes assessment program with documentation of the results and evidence that the results are being used for the development and/or improvement of the institution's academic programs. Each business school or program is responsible for developing its own outcomes assessment program.

<b>ACBSP-2009.4.2</b>	Selection and Use of Information Results The business school or program should report and explain the improvements it has made to its programs based on information obtained from its benchmarking and outcomes assessment programs.
<b>ACBSP-2009.4.2.a</b>	What are your current levels and trends (three to five years) in key measures and/or indicators? (illustrated by graphs, tables, or figures)
<b>ACBSP-2009.4.2.b</b>	What are your benchmark or comparison institution???s current levels and trends (three to five years) in key measures and/or indicators? (illustrated by graphs, tables, or figures)
<b>ACBSP-2009.4.3</b>	Selection and Use of Comparative Information Data Describe the business school or program's selection, management, and use of benchmarking (comparing to best practices) or comparison (comparing with similar business schools or programs) information and data to improve overall performance.
<b>ACBSP-2009.4.3.a</b>	How do you determine what information and data is important to compare?
<b>ACBSP-2009.4.3.b</b>	What criteria do you use in seeking comparative information and data from within the academic community?
<b>ACBSP-2009.4.3.c</b>	What criteria do you use in seeking comparative information and data from outside the academic community?
<b>ACBSP-2009.4.3.d</b>	Have you used comparative information and data to set targets and/or to encourage performance improvements?
<b>ACBSP-2009.4.3.e</b>	How do you evaluate and improve the deployment of comparative information and data?
<b>ACBSP-2009.4.3.f</b>	How do you evaluate and improve the effectiveness of comparative information and data?
<b>ACBSP-2009.4.4</b>	>4.1 Selection and Use of Information and Data
<b>ACBSP-2009.4.4.a</b>	How do you evaluate your student learning and performance processes?
<b>ACBSP-2009.4.4.b</b>	How do you use the results of that evaluation to make changes or modifications to your student learning and performance processes?
<b>ACBSP-2009.4.a</b>	Do you have an outcomes assessment program? If you answered ???yes??? to question a, briefly describe.
<b>ACBSP-2009.4.b</b>	How are ???student learning outcomes??? appropriate to the rigor and breadth of the degree established?
<b>ACBSP-2009.4.c</b>	Does the program design involve the demonstration of such skills as analysis, comprehension, communication, and effective research?
<b>ACBSP-2009.4.CRIT</b>	CRITERIA Use the following to document the extent to which the business school or program meets the standard for Measurement and Analysis of Student Learning and Performance. Attempt to answer all criteria. Justify or explain a plan to address criteria not currently being addressed. ACBSP believes that the learning outcomes of the education process are of paramount importance. Student learning outcomes cover a wide range of skills, knowledge, and attitudes that can be influenced by the educational experience. Therefore, when implementing a student learning outcomes assessment program, careful consideration must be given to the learning outcomes that are most important to the missions of the institution and business school or program. Accordingly, a business school or program must have established a learning outcomes assessment program to indicate the effectiveness of the process, as well as new directions it might take. The diversity of educational institutions, coupled with other characteristics unique to a given college or university, suggests that learning outcomes assessments may be conducted differently at each school. While the emphases may vary, the learning outcomes assessment plan implemented must approximate the learning outcomes assessment standard herein described.
<b>ACBSP-2009.4.d</b>	What internal learning outcomes assessment information and data do you gather and analyze?
<b>ACBSP-2009.4.e</b>	What external learning outcomes assessment information and data do you gather and analyze?

<b>ACBSP-2009.4.f</b>	Do you make needed information and data accessible to faculty, staff, and students?
<b>ACBSP-2009.4.g</b>	Do you have a process to keep your information and data availability mechanisms current with education service needs?
<b>ACBSP-2009.4.h</b>	Do you assess learning outcomes throughout the student's career, not just as an end process?
<b>ACBSP-2009.4.i</b>	How does evaluated student performance compare to intended learning outcomes?
<b>ACBSP-2009.4.j</b>	Do you have measures/indicators for tracking your business school or program's overall performance?
<b>ACC.1</b>	Demonstrate a solid basis of knowledge of the law, ethics and economics.
<b>ACC.2</b>	Apply quantitative and qualitative skills to accounting and business problems, transferring knowledge from one situation to another.
<b>ACC.3</b>	Demonstrate proficiency in the application of spreadsheet and other accounting software.
<b>ACC.4</b>	Evaluate issues relating to the basic concepts of payroll, taxation, and auditing.
<b>ACC.5</b>	Evaluate issues relating to the advanced concepts of financial aid and managerial accounting.
<b>ACC.6</b>	Analyze financial statements and other communications to determine the strengths and weaknesses of a business entity.
<b>ACC.7</b>	Determine appropriate career paths based on actual experience obtained in a professional business environment.

### General Education Alignment to Program

*How do the General Education criteria align with the Program Objectives? What courses within your program build upon skills learned in general education courses (please list the program course and the general education criteria). The General Education clusters are: Critical Analysis, Creative Expression, Quantitative Inquiry, and Society & the Individual. See attached for more detailed breakdown.*

### General Education -Secondary Objectives

### Course that address each Secondary Objective

- |                                 |  |
|---------------------------------|--|
| 1. <b>Communication</b>         | <b>ACC 403</b>                           |
| 2. <b>Critical Thinking</b>     | <b>ACC 441</b>                           |
| 3. <b>Meaning</b>               | <b>ACC 312, 322, 430</b>                 |
| 4. <b>Creative and Esthetic</b> | <b>None</b>                              |
| 5. <b>History</b>               | <b>ACC 441, BUS 335</b>                  |
| 6. <b>Math</b>                  | <b>All ACC courses, BUS 415, MIS 125</b> |
| 7. <b>Natural Science</b>       | <b>None</b>                              |
| 8. <b>Diversity</b>             | <b>BUS 335</b>                           |
| 9. <b>Social Science</b>        | <b>ECN 251, 252</b>                      |
| 10. <b>Value</b>                | <b>BUS 214</b>                           |

GE\_Cluster\_Descriptions\_FINAL\_Version\_Approved.docx



	<b>ACC 321</b>	<b>BUS 214</b>	<b>BUS 335</b>	<b>BUS 415</b>	<b>ECN 251</b>	<b>ECN 252</b>	<b>MAT 114</b>	<b>MIS 125</b>
<b>ACC.1</b> Demonstrate a solid basis of knowledge of the law, ethics and economics.		I	M		R	R		
<b>ACC.2</b> Apply quantitative and qualitative skills to accounting and business problems, transferring knowledge from one situation to another.							I	
<b>ACC.3</b> Demonstrate proficiency in the application of spreadsheet and other accounting software.								I
<b>ACC.4</b> Evaluate issues relating to the basic concepts of payroll, taxation, and auditing.	R, M, A							
<b>ACC.5</b> Evaluate issues relating to the advanced concepts of financial aid and managerial accounting.								
<b>ACC.6</b> Analyze financial statements and other communications to determine the strengths and weaknesses of a business entity.								
<b>ACC.7</b> Determine appropriate career paths based on actual experience obtained in a professional business environment.								
<b>ACBSP-2009.4</b> Measurement and Analysis of Student Learning and Performance: Business schools and programs must have an outcomes assessment program with documentation of the results and evidence that the results are being used for the development and/or improvement of the institution's academic programs. Each business school or program is responsible for developing its own outcomes assessment program.	R	R	R	R	R	R	R	R

## Assessment Findings

### Assessment Findings for the Assessment Measure level for Accounting Curriculum Map(Imported)

ACC.1 Demonstrate a solid basis of knowledge of the law, ethics and economics.				
<b>ACC 441</b>				
<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
Direct - Case Study	Has the criterion 80% of students will master this objective. been met yet?			
Indirect - External Evaluation	Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?			

ACC.2 Apply quantitative and qualitative skills to accounting and business problems, transferring knowledge from one situation to another.

<b>ACC430</b>				
<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
Direct - Journal Entry	Has the criterion 80% of students will master this objective through demonstration of financial analysis and accounting journal entries. been met yet?			
Indirect - External Evaluation	Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?			

ACC.3 Demonstrate proficiency in the application of spreadsheet and other accounting software.

<b>ACC 430</b>				
<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
Indirect - External Evaluation	Has the criterion 80% of students will perform at or above the national average on the CapSim CompXM exam. been met yet?			
Indirect - External Evaluation	Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?			



ACC.4 Evaluate issues relating to the basic concepts of payroll, taxation, and auditing.

<b>ACC 319</b>				
<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
Direct - Case Study	Has the criterion 80% of students will master this objective. been met yet?			
Indirect - External Evaluation	Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?			

<b>ACC 441</b>				
<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
Direct - Case Study	Has the criterion 80% of students will master this objective. been met yet?			
Indirect - External Evaluation	Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?			

<b>ACC 321</b>				
<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
Direct - Case Study	Has the criterion 80% of students will master this objective. been met yet?			
Indirect - External Evaluation	Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?			

ACC.5 Evaluate issues relating to the advanced concepts of financial aid and managerial accounting.

<b>ACC 430</b>				
<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
Direct - Journal Entry	Has the criterion 80% of students will demonstrate mastery of this objective through accurate completion of a financial analysis problem. been met yet?			
Indirect - External Evaluation	Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?			

ACC.6 Analyze financial statements and other communications to determine the strengths and weaknesses of a business entity.

<b>ACC 430</b>				
<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
Direct - Class Assignment	Has the criterion 80% of students will master this objective by accurate completion of the merger of two CapSim companies. been met yet?			
Indirect - External Evaluation	Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?			

ACC.7 Determine appropriate career paths based on actual experience obtained in a professional business environment.

<b>ACC 403</b>				
<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
Direct - Observation Report	Has the criterion 100% of the students will receive positive evaluations from their internship employer/supervisors. been met yet?			

ACBSP-2009.4 Measurement and Analysis of Student Learning and Performance: Business schools and programs must have an outcomes assessment program with documentation of the results and evidence that the results are being used for the development and/or improvement of the institution's academic programs. Each business school or program is responsible for developing its own outcomes assessment program.

<b>ACC 430</b>				
<b>Assessment Measure</b>	<b>Criterion</b>	<b>Summary</b>	<b>Attachments of the Assessments</b>	<b>Improvement Narratives</b>
Indirect - External Evaluation	Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?			

### Analysis of the Assessment Process

*Describe your assessment process; clearly articulate how the program is using course work and or assessment day activities for program assessment. Note any changes that occurred to that process since the previous year. Discuss what activities were successful at assessment and which ones were not as helpful and why. Please include who met to discuss the changes (unless you are a program of one person) and when you met. – Include a discussion on the process for collection and analysis of program data.*

Each student majoring in accounting is assessed in two ways for most objectives, once from a class assignment and once through the external assessment exam from Peregrine Academic Services. Since I am a program of one person, I did not have a formal meeting, however, this process of recording assessment results is always an excellent opportunity to notice where improvement is needed and to make those changes.

## Improvement Narrative List

### Assessment Findings for the Assessment Measure level

No improvement narratives have been added.

## Program Activities

### Student Performance Review

*Describe the department assessment day activities if not already described previously. Please articulate the nature of the assessments are conducted, explain the process for assessment that happens on these two days. Include the schedule of assessment day for your program. What does the data and outcomes tell you? What changes will you make as a result of the data? What areas are successful for the program?*

During assessment days we ask each student enrolled in ACC 241 to take an inbound external exam through Peregrine Academic Services. These students have already been introduced and reinforced in the area of the accounting cycle. They should have quite a bit of helpful information and knowledge. However, this year the average was a score of 32 which is way below where our outbound students are scoring indicating value added from the accounting curriculum.

### Student Performance Review Schedule

*Upload the program schedule for students during Performance Reviews.*

2018\_Student\_Performance\_Schedule.docx

### Senior Showcase

*Describe program Senior Showcase activities if not detailed previously in the report? What benefit does the program gain from the activities? What if any assessment of students happens during this event? What changes if any will occur due to what is learned by faculty on Senior Showcase?*

Students in the capstone accounting course are asked to analyze financial statements and create and give a presentation on the financial health of publicly traded companies and the accounting industry regulations.

### Assessment Rubrics

*Upload rubrics used for Senior Showcase or Student Performance Reviews for student assessment.*

### Service Learning

*Does the Program include projects/ course content that uses the philosophy of service learning?*

Yes

No (selected)

### Service Learning Component

*If so, how is service learning infused in the coursework within your department? Is service or community engagement in the program mission? Describe the Service Learning Activities that your students and department engaged in this past year. How did the activities improve student learning? How did the activities benefit the community?*

### LEAD Events

*Highlight lead events sponsored by program faculty that are connected to program or general education objectives for the past academic year. Include a total number of lead events program faculty sponsored.*

**Student Accomplishments**

*Highlight special examples of student successes in the field (academic: mentor-mentee, conference presentations, competitive internship, journal acceptance; extra-curricular: horse show championship, art exhibit). This is for any accomplishments that a student achieved outside of course work or the normal expectations of student success.*

Graduates continue to perform well on the CPA exam. Not all students choose to attempt this certification. In 2017 we implemented the addition of a Becker CPA Exam Review Company student representative whose purpose was to facilitate two campus visits by BEcker reps - in return for a free CPA exam review product - worth estimated at \$3500.

**Faculty Accomplishments**

*Highlight special examples of faculty success in the profession/field/content area. This is for any accomplishment of a faculty activity/research/professional nature.*

Clear	3.000 <b>Assessment Reflects Best Practices</b>	2.000 <b>Assessment Meets the Expectations of the University</b>	1.000 <b>Assessment Needs Development</b>	0.000 <b>Assessment is Inadequate</b>	N/A
Learning Objectives weight: 1.000	✓ • Detailed, measurable program learning objectives • Objectives are shared with students and faculty	✓ • Measurable program learning objectives. • Learning objectives are available to students.	✓ • Program learning objectives are identified and are generally measurable	✓ • Program learning objectives are not clear or measurable	✓ N/A
Comment:	The objectives are specific to the Accounting program and are aligned with ACBSP				
Assessment Measures weight: 1.000	✓ • Multiple measures are used to assess a student-learning objectives. • Rubrics or guides are used for the measures. • All measurements are clearly described. • External evaluation of student learning included.	✓ • Assessment measures relate to program learning objectives. • Various measures are used to assess student learning. • Measures chosen provide useful information about student learning.	✓ • Assessment focuses on class content only. • Minimal description of how the assessment relates to the objective. • Minimal assessment measures established.	✓ • Assessment measures not connected to objectives. • Assessment measures are not clear. • No assessment measures are established.	✓ N/A
Comment:					
Assessment Results weight: 1.000	✓ • All objectives are assessed annually, or a rotation schedule is provided. • Data are collected and analyzed to show learning over time. • Standards for performance and gaps in student learning are clearly identified.	✓ • Most objectives assessed annually. • Data collected and analyzed showing an annual snapshot of student learning. • Data are used to highlight gaps in student learning. • Some data from non-course based content.	✓ • Data collected for at least one program objective. • Data collection is incomplete. • Gaps in student learning not identified. • Lacking external data to support course data.	✓ • Learning objectives are not routinely assessed. • Routine data is not collected. • No discussion on gaps in student learning. • No use of external data to support student learning. • Assessment data not yet collected.	✓ N/A
Comment:	In the Assessment Findings there is a lack of data, none of the selected activities are marked met or not met, and no data is included				
Faculty Analysis and Conclusions weight: 1.000	✓ • Data is shared that incorporates multiple faculty from the program. • Discussions on data results incorporate multiple faculty. • Opportunities for adjunct faculty to participate. • Includes input from external sources when possible.	✓ • Multiple program faculty receive assessment results. • Assessment results are discussed • Specific conclusions about student learning are made based on the available assessment results.	✓ • Minimal faculty input about results is sought • Data not used to determine success or not to the objective. • Minimal conclusions made.	✓ • Faculty input is not sought. • Conclusions about student learning are not identified. • N/A Program recently started or too few graduates to suggest any changes.	✓ N/A
Comment:					
Actions to Improve Learning and Assessment weight: 1.000	✓ • All assessment methods, timetable for assessing, and evaluating the effectiveness modifications are included. • Changes to assessment are inclusive of multiple faculty. • Description of changes is detailed and linked to assessment results.	✓ • More than one change to assessment is proposed, timetable for assessment, and evaluating the change is provided. • Changes to assessment measures is highlighted. • Changes are realistic, with a good probability of improving learning or assessment.	✓ • At least one change to improve learning or assessment is identified. • The proposed action(s) relates to faculty conclusions about areas for improvement. • Adjustments to the assessment are proposed but not clearly connected to data	✓ • Lacking actions to improve student learning. • Actions discussed lack supportive data. • Lacking discussion of the effectiveness of the assessment plan	✓ N/A
Comment:	The assessment mentions the Peregrine evaluation that all students take, but no data is provided as to how students do on that assessment.				