Mission / Purpose
The B.S. in Accounting program provides undergraduates with an understanding of accounting concepts, preparing them for entry-level positions in the profession.

Student Learning Outcomes/Objectives, with Any Associations and Related Measures, Targets, Findings, and Action Plans

SLO 1: Financial accounting and governmental accounting
Students will demonstrate a proficiency in financial accounting and governmental accounting concepts.

Connected Document
Acct 3122 AQL Manry Spr 2014

Related Measures
M 1: Course exams (ACCT 3121, 3122, 3123, 3124)
Examinations at the end of the courses. ACCT 3121, 3122, 3123, 3124
Source of Evidence: Capstone course assignments measuring mastery

Connected Documents
Acct 3122 AQL Manry Spr 2014
Acct 3123-AQL-Manry-Spr 2014
Assessment Acct 3121 Houser--Fall 2013
Assessment Acct 3121 Wandler--Fall 2013
Assessment Acct 3121 Young--Fall 2013
Assessment Acct 3122--Fall 2013
Assessment Acct 3124--Fall 2013

Target:
Sixty percent of the students will meet or exceed 62.5% proficiency in each area of competency within the two intermediate accounting courses (ACCT 3121, ACCT 3122), which have finance majors in addition to accounting majors. Seventy percent of the students will meet or exceed 70% proficiency in each area of competency within the advanced accounting and government accounting course (ACCT 3123, ACCT 3124).

Finding (2013-14) - Target: Partially Met
Acct 3121 (Wandler). Analysis of the students' overall performance in sections 001 and 601 of Intermediate Accounting I (ACCT 3121) in the Fall 2013 semester indicated that all 4 of the goals were met. 84% of the students met or exceeded expectations for goal 1, 81% of the students met or exceeded expectations for goal 2, 66% of the students met or exceeded expectations for goal 3, and 76% of the students met or exceeded the expectations for goal 4. Acct 3121 (Houser). For the Fall semester in the four areas of competency for Intermediate Accounting I of Concepts & Standards, Income statement & Statement of Cash Flows, Current Assets, and Noncurrent Assets, the objective was wholly satisfied in three areas out of the four areas. The objective was wholly satisfied in the Concepts & Standards, Current Assets, and Noncurrent Assets areas. The objective was not wholly satisfied in the Income statement & Statement of Cash Flows area. Acct 3121 (Young). In two of the four areas of competency: Concepts and Standards and Noncurrent Assets, the learning objectives were wholly met. No corrective actions are required at the present time. In the other two of the four areas of competency: Financial Statements and Current Assets, the learning objectives were not wholly met. Acct 3122 (Ballanco). The AOL measures competency in four areas: 1) Current Liabilities, Investments, Accounting changes, and Error Analysis; 2) Non-Current liabilities, bonds, leases, pensions, deferred taxes; 3) Owner’s equity, dividends, preferred stock, treasury stock, stock options, rights and warrants; 4) Non-balance sheet disclosures, earnings per share, Statement of cash flows. Measurement is through 8 multiple choice questions in each area embedded in the final exam. Acceptable performance is 5 of the 8 questions correct. 60% of all students must reach acceptable performance in order to satisfy the objective. In three areas of competency (1, 2 and 4 from above), the objectives were wholly satisfied. In area 3, the objective was not met, therefore, the action or action plan will be to allow more time for in class practice and possible an out-of-class small project. Acct 3124 (Berrigan). All the objectives were met. Acct 3122 (Manry) All the objectives were met (spring 2014). Acct 3123 (Manry) The objectives were partially met (spring 2014). 70% are to meet the criteria, but in the “Business combinations and consolidation issues” area, 56% met or exceeded. Dr. Manry will re-examine in Spring 2015 and Instructional and Review focus will be increased in this area.

Related Action Plans (by Established cycle, then alpha):

Action Plan for Acct 3121, 3122, 3123, and 3124
Acct 3121 (Wandler). While all four of the goals were met, it is imperative to strive to find new and more interesting ways to present the material to the students thereby creating an environment more conducive to learning. Acct 3121 (Houser). Next time I teach the course, I will continue giving out handouts, reviewing, and going over numerous problems relating to the covered material in order to maintain competency in the Concepts& Standards, Current Assets, and Noncurrent Assets areas, and have the objectives met in the other area of Income statement & Statement of Cash Flows. Acct 3121 (Young). In order to improve learning and retention in these two areas in the future I will take the following actions. For Financial Statements, I will continually put greater emphasis on Financial Statement presentation in all topics covered throughout the semester. For Current Assets, I will spend more time on Current Assets in class to provide more repetition and emphasis. Acct 3122 (Ballanco). In area 3 (where the objective was not met), the focus will be to allow more time for in class practice and possible an out-of-class small project. Acct 3122 (Manry in Spring 2014 semester). Objectives were
met, but the instructor will continue to monitor and measure the objective. Acct 3124 (Berrigan). The objectives were met, but the instructor will continue to monitor and measure the objective. Acct 3123 (Manry). Re-focus emphasis on Objective No. 1 going forward so that students' memory of earlier material is reinforced.

Established in Cycle: 2013-14  
Implementation Status: Planned  
Priority: High

Relationships (Measure | Outcome/Objective):  
Measure: Course exams (ACCT 3121, 3122, 3123, 3124)  
Outcome/Objective: Financial accounting and governmental accounting

SLO 2: Auditing concepts  
Students will demonstrate proficiency in auditing concepts.

Related Measures

M 2: Course exam (ACCT 3161)  
Course exam (ACCT 3161)  
Source of Evidence: Writing exam to assure certain proficiency level

Connected Document  
Assessment Acct 3161--Fall 2013

Target:  
Seventy percent of the students will meet or exceed 70% proficiency in each area of competency within the auditing course (ACCT 3161).

Finding (2013-14) - Target: Partially Met  
For Acct 3161, Fall 2013, three of the four areas were wholly met. These were ethics, sampling and PCAOB and regulation. For Acct 3161, Fall 2013, the fourth area, audit reporting, was not wholly met. I will review the results and follow-up in May 2014.

Related Action Plans (by Established cycle, then alpha):

Plan for Fourth Area of Acct 3161  
In Fall 2013, three of the four areas were wholly met. These were ethics, sampling and PCAOB and regulation. The fourth area, audit reporting, was not wholly met. So I will review the results in the Spring 2014 semester and follow-up in May 2014. Acct 3161 Fall 2013 Research Written Summary For Acct 3161, Fall 2013, the research requirement was fully met with a project in which the students researched online auditing standards questions and other relevant topics. In addition, the students performed the online CPA Exam Simulation provided by the AICPA. The objective was fully met.

Established in Cycle: 2013-14  
Implementation Status: Planned  
Priority: High

Relationships (Measure | Outcome/Objective):  
Measure: Course exam (ACCT 3161)  
Outcome/Objective: Auditing concepts

SLO 3: Individual income taxation  
Students will demonstrate a proficiency in individual income taxation concepts.

Related Measures

M 3: Course exam (ACCT 3152)  
Examinations at the end of the course.  
Source of Evidence: Capstone course assignments measuring mastery

Connected Document  
Assessment Acct 3152 Houser--Fall 2013

Target:  
70% will meet or exceed proficiency criteria in each area of competency.

Finding (2013-14) - Target: Partially Met  
For the Fall semester in the four areas of competency for Tax Accounting I of Income, Deductions, Compliance, and Property Transactions, the objective was wholly satisfied in one area out of the four areas. The objective was wholly satisfied in the Compliance area. The objective was not wholly satisfied in the Deductions, Income, and Property Transactions areas.

Related Action Plans (by Established cycle, then alpha):

Action Plan for Acct 3152  
Next time I teach the course, I will give out more handouts, ask questions to determine whether the students have a good understanding of the material covered in class, review information, and try other exercises, to maintain the competency in the Compliance area, and have the objectives met in the other three areas (Deductions, Income, and Property transactions).

Established in Cycle: 2013-14  
Implementation Status: Planned  
Priority: High

Relationships (Measure | Outcome/Objective):  
Measure: Course exam (ACCT 3152)  
Outcome/Objective: Individual income taxation

SLO 4: Cost/managerial accounting and accounting information systems  
Students will demonstrate proficiency in cost/managerial accounting and accounting information system concepts.

Related Measures
M 4: Course exams (ACCT 3131, 3141)
Course exams (ACCT 3131, 3141)
Source of Evidence: Writing exam to assure certain proficiency level

Target:
Seventy percent of the students will meet or exceed 70% proficiency in each area of competency within the cost/managerial accounting course (ACCT 3131) and the accounting information systems course (ACCT 3141).

Finding (2013-14) - Target: Met
Acct 3141: (Fall 2013) In all four of the four areas of competency: Technology, Database, Internal Control, and System Analysis, the learning objectives were wholly met. No corrective actions are required at the present time. Acct 3131: (Spring 2014) In all four areas of competency, the learning objectives were wholly met. No corrective actions are required at the present time.

Connected Documents
- Acct-3131-AOL-Parker-Spr 2014
- Assessment Acct 3141--Fall 2013

Related Action Plans (by Established cycle, then alpha):
Action Plan for Acct 3131
All of objectives were met in Acct 3131. Instructor will continue to monitor and report going forward.
Established in Cycle: 2013-14
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
- Measure: Course exams (ACCT 3131, 3141) | Outcome/Objective: Cost/managerial accounting and accounting information systems

Action Plan for Acct 3141
All the objectives were met, but the professor will monitor all areas of competency.
Established in Cycle: 2013-14
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
- Measure: Course exams (ACCT 3131, 3141) | Outcome/Objective: Cost/managerial accounting and accounting information systems

SLO 5: Use of computers and IT
Students will demonstrate the effective use of computers and information technology.

Related Measures

M 5: Computer assignment (Acct 3120)
Examination of computer assignments in Acct 3120.
Source of Evidence: Academic direct measure of learning - other

Connected Document
- Assessment Acct 3120--Fall 2013

Target:
70% of students will score “satisfactory” or above on computer assignments.

Finding (2013-14) - Target: Met
All objectives were met in Acct 3120.

Related Action Plans (by Established cycle, then alpha):
Plan in Acct 3120
Although Christy Chauvin will not teach Acct 3120 in the Spring 2014 semester, Dr. Joseph Beams will do a similar type of measurement when he teaches it in the future.
Established in Cycle: 2013-14
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
- Measure: Computer assignment (Acct 3120) | Outcome/Objective: Use of computers and IT

SLO 6: Conducting auditing, financial accounting, and tax research
Students will demonstrate a proficiency in conducting auditing, financial accounting, and tax research.

Related Measures

M 6: Research project (ACCT 3161)
Faculty evaluations of a sample of research projects.
Source of Evidence: Project, either individual or group

Connected Document
- Assessment Acct 3161 Research--Fall 2013

Target:
70% of students will score “satisfactory” or above on research projects.

Finding (2013-14) - Target: Met
Acct 3152 Tax Research. For the Fall semester the objective was wholly satisfied as to competency in the Tax Research Project and the Tax Return Project. Acct 3161 Fall 2013 Research Written Summary For Acct 3161, Fall 2013, the research requirement was fully met with a project in which the students researched online
auditing standards questions and other relevant topics. In addition, the students performed the online CPA Exam Simulation provided by the AICPA. The objective was fully met.

Related Action Plans (by Established cycle, then alpha):

Action Plan for Research for Acct 3152, Acct 3161, and Acct 3123

For Acct 3152, research and tax return projects, although the objectives were met, the professor will continue to monitor and measure the objectives. For Acct 3161, research, although the objectives were met, the professor will continue to monitor and measure the objectives. For Acct 3123, although the objectives were met, the professor will continue to monitor and measure the objectives.

Established in Cycle: 2013-14
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
Measure: Research project (ACCT 3161) | Outcome/Objective: Conducting auditing, financial accounting, and tax research

Details of Action Plans for This Cycle (by Established cycle, then alpha)

Action Plan for Acct 3121, 3122, 3123, and 3124

Acct 3121 (Wandler). While all four of the goals were met, it is imperative to strive to find new and more interesting ways to present the material to the students thereby creating an environment more conducive to learning. Acct 3121 (Houser). Next time I teach the course, I will continue giving out handouts, reviewing, and going over numerous problems relating to the covered material in order to maintain competency in the Concepts & Standards, Current Assets, and Noncurrent Assets areas, and have the objectives met in the other area of Income statement & Statement of Cash Flows. Acct 3121 (Young). In order to improve learning and retention in these two areas in the future I will take the following actions. For Financial Statements, I will continually put greater emphasis on Financial Statement presentation in all topics covered throughout the semester. For Current Assets, I will spend more time on Current Assets in class to provide more repetition and emphasis. Acct 3122 (Ballanco). In area 3 (where the objective was not met), the focus will be to allow more time for in class practice and possible an out-of-class small project. Acct 3122 (Manry) in Spring 2014 semester). Objectives were met, but the instructor will continue to monitor and measure the objective. Acct 3124 (Berrigan). The objectives were met, but the instructor will continue to monitor and measure the objective. Acct 3123 (Manry). Re-focus emphasis on Objective No. 1 going forward so that students’ memory of earlier material is reinforced.

Established in Cycle: 2013-14
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
Measure: Course exams (ACCT 3121, 3122, 3123, 3124) | Outcome/Objective: Financial accounting and governmental accounting

Action Plan for Acct 3131

All of objectives were met in Acct 3131. Instructor will continue to monitor and report going forward.

Established in Cycle: 2013-14
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
Measure: Course exams (ACCT 3131, 3141) | Outcome/Objective: Cost/managerial accounting and accounting information systems

Action Plan for Acct 3141

All the objectives were met, but the professor will monitor all areas of competency.

Established in Cycle: 2013-14
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
Measure: Course exams (ACCT 3131, 3141) | Outcome/Objective: Cost/managerial accounting and accounting information systems

Action Plan for Acct 3152

Next time I teach the course, I will give out more handouts, ask questions to determine whether the students have a good understanding of the material covered in class, review information, and try other exercises, to maintain the competency in the Compliance area, and have the objectives met in the other three areas (Deductions, Income, and Property transactions).

Established in Cycle: 2013-14
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
Measure: Course exam (ACCT 3152) | Outcome/Objective: Individual income taxation

Action Plan for Research for Acct 3152, Acct 3161, and Acct 3123

For Acct 3152, research and tax return projects, although the objectives were met, the professor will continue to monitor and measure the objectives. For Acct 3161, research, although the objectives were met, the professor will continue to monitor and measure the objectives. For Acct 3123, although the objectives were met, the professor will continue to monitor and measure the objectives.

Established in Cycle: 2013-14
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
Measure: Research project (ACCT 3161) | Outcome/Objective: Conducting auditing, financial
Plan for Fourth Area of Acct 3161

In Fall 2013, three of the four areas were wholly met. These were ethics, sampling and PCAOB and regulation. The fourth area, audit reporting, was not wholly met. So I will review the results in the Spring 2014 semester and follow-up in May 2014. Acct 3161 Fall 2013 Research Written Summary For Acct 3161, Fall 2013, the research requirement was fully met with a project in which the students researched online auditing standards questions and other relevant topics. In addition, the students performed the online CPA Exam Simulation provided by the AICPA. The objective was fully met.

Established in Cycle: 2013-14
Implementation Status: Planned
Priority: Hgh

Relationships (Measure | Outcome/Objective):
Measure: Course exam (ACCT 3161) | Outcome/Objective: Auditing concepts

Plan for Fourth Area of Acct 3161

In Fall 2013, three of the four areas were wholly met. These were ethics, sampling and PCAOB and regulation. The fourth area, audit reporting, was not wholly met. So I will review the results in the Spring 2014 semester and follow-up in May 2014. Acct 3161 Fall 2013 Research Written Summary For Acct 3161, Fall 2013, the research requirement was fully met with a project in which the students researched online auditing standards questions and other relevant topics. In addition, the students performed the online CPA Exam Simulation provided by the AICPA. The objective was fully met.

Established in Cycle: 2013-14
Implementation Status: Planned
Priority: Hgh

Relationships (Measure | Outcome/Objective):
Measure: Course exam (ACCT 3161) | Outcome/Objective: Auditing concepts

Plan for Fourth Area of Acct 3161

In Fall 2013, three of the four areas were wholly met. These were ethics, sampling and PCAOB and regulation. The fourth area, audit reporting, was not wholly met. So I will review the results in the Spring 2014 semester and follow-up in May 2014. Acct 3161 Fall 2013 Research Written Summary For Acct 3161, Fall 2013, the research requirement was fully met with a project in which the students researched online auditing standards questions and other relevant topics. In addition, the students performed the online CPA Exam Simulation provided by the AICPA. The objective was fully met.

Established in Cycle: 2013-14
Implementation Status: Planned
Priority: Hgh

Relationships (Measure | Outcome/Objective):
Measure: Course exam (ACCT 3161) | Outcome/Objective: Auditing concepts

Plan in Acct 3120

Although Christy Chauvin will not teach Acct 3120 in the Spring 2014 semester, Dr. Joseph Beams will do a similar type of measurement when he teaches it in the future.

Established in Cycle: 2013-14
Implementation Status: Planned
Priority: Hgh

Relationships (Measure | Outcome/Objective):
Measure: Computer assignment (Acct 3120) | Outcome/Objective: Use of computers and IT