Degree Program Student Learning Report

Revised November 2019

Department of Business

AA in Accounting

For 2019-2020 Academic Year

PART 1 Degree Program Mission and Student Learning Outcomes

A. State the school, department, and degree program missions.

University Mission	School Mission	Department Mission	Degree Program Mission
Our mission is to ensure students develop the skills and knowledge required to achieve professional and personal goals in dynamic local and global communities.	The mission of the School of Professional Studies (SPS) is to develop students' skills and knowledge so they can successfully perform in their professional career of choice, and to prepare them to be lifelong learners in a diverse society. This is accomplished in a positive academic climate which is supported by academic and intellectual freedom, and faculty who are dedicated to a quality educational experience.	the dynamic local and global communities.	The Associate of Arts in Accounting is designed for those students who are interested in a career in accounting. The program provides the knowledge and skills for preparing students to gain immediate entry-level employment in accounting, to advance in other business-related careers, or to transfer to a four-year degree program.
	Curricula for the associate, bachelors, and graduate degrees are developed by expert faculty who are dedicated to an excellence in teaching, research, and university service. The programs in the SPS are		

University Mission	School Mission	Department Mission	Degree Program Mission
	dynamic, and foster student achievement of their personal and professional goals reflective of their field of study. Innovative teaching strategies are used across diverse educational platforms to facilitate student learning outcomes.		

B. Align school purposes, department purposes, and program student learning outcomes with their appropriate University commitments.

University Commitments	School Purposes	Department Purposes	Student Learning Outcomes
To provide quality associate, baccalaureate, and graduate degree opportunities and educational experiences which foster student excellence in oral and written communications, scientific reasoning, and critical and creative thinking.	The SPS provides this support by providing two-year and four-year educational opportunities in business, sports management, technology, justice studies, and nursing.	Offer an associate degree program that promotes critical thinking in accounting and basic business practices.	Revised SLO #1: AA in Accounting Students will demonstrate basic competency in the fundamental areas of business represented by the lower-division business courses comprising the AA in Accounting degree.
To promote an atmosphere of academic and intellectual freedom and respect for diverse expression in an environment of physical safety that is supportive of teaching and learning.	The SPS accomplishes its mission through traditional and innovative learning opportunities including one graduate program, nine bachelor's programs, and seven associate degrees.	Provide the student with an educational foundation containing the crucial body of knowledge necessary for entry-level employment in accounting. This is accomplished through innovative teaching practices in a safe learning environment that promotes tolerance for diverse perspectives in culture and society.	Revised SLO #2: AA in Accounting Students will demonstrate basic competency in a specific area of accounting (i.e., financial accounting, cost accounting, individual income tax accounting, or accounting information systems).
To provide a general liberal arts education that supports specialized academic programs and prepares students for lifelong learning and service in a diverse society.	The associate degrees are taught with an emphasis on general education with an introduction to a specialized field.	Facilitate students' willingness to expand their knowledge from entry-level programs to baccalaureate and graduate degree programs so that students truly become lifelong	

University Commitments	School Purposes	Department Purposes	Student Learning Outcomes
		learners that flourish in a diverse society.	
To provide students with a diverse, innovative faculty dedicated to excellence in teaching, scholarly pursuits, and continuous improvement of programs.		Have a diverse faculty that is committed to academic excellence so that students receive the most current information in their academic pursuits.	
To provide university-wide student services, activities, and resources that complement academic programs.			
To support and strengthen student, faculty and administrative structures that promote shared governance of the institution.			
To promote and encourage student, faculty, staff, and community interaction in a positive academic climate that creates opportunities for cultural, intellectual, and personal enrichment for the University and the communities it serves.			

PART 2

Revisit Proposed Changes Made in Previous Assessment Cycle

Revisit each instructional/assessment change proposed in Part 5 of the degree program SLR for the preceding year. Indicate whether the proposed change was implemented and comment accordingly. Any changes the department implemented for this academic year, but which were not specifically proposed in the preceding report, should also be reported and discussed here. Please note if no changes were either proposed or implemented or this academic year.

Proposed Change	Implemented? (Y/N)	Comments
There were no instructional/assessment changes proposed in Part 5.		

PART 3 Response to University Assessment Committee Peer Review

The University Assessment Committee provides written feedback on departmental assessment plans through a regular peer review process. This faculty-led oversight is integral to RSU's commitment to the continuous improvement of student learning and institutional effectiveness. UAC recommendations are not compulsory and departments may implement them at their discretion. Nevertheless, respond below to each UAC recommendations from last year's peer review report. Indicate whether the recommendation was implemented and comment accordingly. Please indicate either if the UAC had no recommendations or if the program was not subject to review in the previous cycle.

Peer Review Feedback	Implemented (Y/N)	Comments
Should Department Purpose 1 reflect the University Commitments listed rather than one in a different area (i.e. lifelong learning in communications, reasoning, and thinking rather than in #3 lifelong learning and service in diverse society)? [This is consistent through entire review.]	Υ	Department purpose was changed to state the following: Offer an associate degree program that promotes critical thinking in accounting and basic business practices.
Should SLO #2 be moved under the second department purpose, which addresses students obtaining an educational foundation, rather than the third, which addresses the liberal arts, lifelong learning, and innovative methods of teaching?	Y	SLO #2 will be changed to aligned with the appropriate department purpose. The new SLO #2 is given in Part 5 of this report.
For all student learning outcomes, it would be helpful to clearly present the number that would reflect the "performance standard."	Υ	This will be implemented for assessments done in Fall 2021.
How do the scores reflect the students' ability to apply ethical, legal, and communication principles? Do the exams test these areas? If so, please make the connection a bit more clear.	Y	The scores do not portray an accurate picture of the students who are in the AA in Accounting program. The SLO (#1) that states students will apply ethical, communication, and accounting principles to accounting scenarios will be changed to reflect a more realistic expected outcome of students. The new SLO will reflect the expectation of students to obtain basic knowledge in an accounting area.
Assessment Measure 1C. Standard says all students will increase scores, but results only show average of scores. Should this reflect whether all students improved by 10% rather than just averages?	Y	There will be an adjustment made to this performance standard because we will change how assessments are done beginning in Fall 2020. The new assessment process will better reflect student learning.

SLO #1 H. Conclusions. You mention that instructors have made significant changes to the curriculum in order to prepare students to write and to speak professionally, but do not provide information on what these changes were. Could you provide this information? Also, is there a way to assess this new part of the curriculum to determine if it is helping the students be more effective?	Y/N	The Business Communication class implemented mock interviews, impromptu speeches, and a group project presentation to help students better prepare for professional communication. There was no measure specifically implemented to measure these specific areas.
SLO #2 Since the standard states that all students should demonstrate mastery, should the improvement show the number of students who have improved by the standard rather than average scores, which do not reflect impact per student? Also, is mastery only a 10% increase in knowledge or should there be an objective standard that is reached? This last question was addressed in the 2016-2017 Peer Review Assessment.	N	In the Fall of 2020 SLO #2 will be changed. Business faculty determined that "mastery" for an associate degree program is not a true reflection of what students should be doing.
SLO #2 Assessment Measure B. Does the self-assessment exam demonstrate mastery of current knowledge? If so, it would be helpful to reveal how the test accomplishes this, although this information could be in the conclusions. Also, does a score of 21 out of 30 (70%) demonstrate mastery of the knowledge?	N	The self-assessment exam fails to demonstrate mastery. Again, SLO #2 will be changed for Fall 2020.
No indirect measures are listed. Were there any? If not, should there be measures or should the department explain the absence?	N	No indirect measures are assessed for the associate degree. At this time, the AA in Accounting faculty determined to not include indirect assessment measures.

PART 4 Evidence of Student Learning

Evidence and analyze student progress for each of the student learning outcomes (same as listed in Part I B above) for the degree program.

A. Student Learning Outcome

SLO #1: The student will apply ethical, legal, communication, and accounting principles to accounting scenarios.

B. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)	F. Results	G. Standard Met (Y/N)
1A. Final scores for ACCT 2103:	1A. Seventy percent of students will earn	1A. Required of all AA in Accounting	1A.	1A. Fall 2019: 102 of 108 (94.4%) >= C	1A. Y
Accounting I	a C or better on the	students.	Fall: 108	A B C D F	
	final exam.			N 65 25 12 1 5	
				% 60.2% 23.1% 11.1% 0.9% 4.6%	
				Spring 2020: 104 of 119 (87.4%) >= C	
				A B C D F	
			Spring: 119	N 80 16 8 5 10 % 67.2% 13.4% 6.7% 4.2% 8.4%	
			Year: 227	Year: 206 of 227 (90.1%) earned C or better.	
1B. Final exam scores for ACCT 2203:	1B. Seventy percent of students will earn	1B. Required of all AA in Accounting	1B.	1B. Fall 2019: 53 of 56 (94.6%) >= C	1B. Y
Accounting II	a C or better on the	students.		A B C D F	
, , , , , , , , , , , , , , , , , , ,	final exam.		Fall: 56	N 32 15 6 1 2	
				% 57.1% 26.8% 10.7% 1.8% 3.6%	
				Spring 2020: 78 of 91 (85.7%) >= C	
				A B C D F	
			Spring: 91	N 32 15 6 1 2 % 57.1% 26.8% 10.7% 1.8% 3.6%	
			Year: 147	Year: 131 of 147 (89.1%) earned C or better.	
1C. Pre & post test	1C. Students will		1C.	1C. Average scores:	1C. N
scores for BADM			Fall: 70		

A. Student Learning Outcome

SLO #1: The student will apply ethical, legal, communication, and accounting principles to accounting scenarios.

B. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)	F. Results			G. Standard Met (Y/N)
3113: Business	improve posttest	1C. Required of all AA	Spring: 72		Pre-test	Post-test	
Communications	·	in Accounting		Fall	67.1%	73.1%	
	,	students.	Year: 142	Spring	69.9%	82.7%	
	percent.			Year	68.5%	78.0%	

Н.

Conclusions

- 1. Does the assessment evidence indicate the learning outcome is being satisfactorily met? Yes, with the qualification provided below.
- 2. Where multiple measures are used for a single outcome, do the results present a consistent or contradictory pattern? Because multiple measures are used, students in various degree programs were being assessed. Therefore, the assessment results do not provide an accurate reflection of how students perform in the AA in Accounting Program, but simply reflected how students enrolled in each class performed.
- 3. What are the most valuable insights gained from the assessment results? The assessments scores reflected in this report do not provide insight into how the students perform in the AA in Accounting program. Changes implemented in the Fall of 2021 will provide more insight into only the students in the AA in Accounting program and how those students meet the SLOs for this degree.
- 4. What strengths and weaknesses in student learning do the results indicate? There is no way to discern AA in Accounting student's weaknesses or strengths from current assessment methods.
- 5. What implications are there for enhancing teaching and learning? There is no way to discern changes needed to instruction and learning for this degree program based on current data collection methods.
- 6. How can the assessment process be improved? The assessment process can be improved by only collecting data from students who are in the AA in Accounting program. This improvement will be made by developing one assessment measure for this program and will be administered to only the AA in Accounting students in his/her last semester of coursework.

A. Student Learning Outcome

SLO #2: The student will demonstrate mastery of current knowledge in basic business courses.

B. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)	F. Results	G. Standard Met (Y/N)
2A. Pre & post test scores for MKTG 3113: Principles of Marketing	2A. Students will improve posttest scores over pretest scores by at least 10 percent.	2A. Required of all AA in Accounting students.	2A. Fall: 111 Spring: 95 Year: 206	2A. Average scores: Pre-test Post-test Fall 70.1% 86.5% Spring 62.1% 82.9% Year 66.4% 84.9%	2A. Y
2B. Pre & post test scores for MGMT 3013: Principles of Management	2B. Students will improve posttest scores over pretest scores by at least 10 percent.	2B. Required of all AA in Accounting students.	2B. Fall: 81 Spring: 75 Year: 156	2B. Average scores: Pre-test Post-test Fall 87.4% 97.2% Spring 76.1% 83.5% Year 81.9% 90.6%	2B. N
2C. Pre & post test scores ECON 2113: Principles of Macroeconomics	2C. Students will improve posttest scores over pretest scores by at least 10 percent.	2C. Required of all AA in Accounting students.	2C. Fall: 30 Spring: 14 Year: 44	2C. Average scores: Pre-test Post-test Fall 46.3% 85.0% Spring 38.0% 79.2% Year 41.2% 81.5%	2C. Y
2D. Comprehensive final exam scores for ECON 2123: Principles of Microeconomics	2D. Seventy percent of students will earn a C or better on the comprehensive final exam.	2D. Required of all AA in Accounting students.	2D. Fall: 48	2D. Fall: 40 of 48 (83%) >= C A	2D. Y
			Spring: 59	Spring: 46 of 59 (78%) >= C	

A. Student Learning Outcome

SLO #2: The student will demonstrate mastery of current knowledge in basic business courses.

B. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)		F. Results			G. Standard Met (Y/N)		
					Α	В	С	D	F	
			Year: 107	N	9	23	14	10	3	
				%	15.3%	39.0%	23.7%	16.9%	5.1%	
				Year	: 86 of 1	.07 (80%	s) >= C		· · · · ·	

H. Conclusions

- 1. Does the assessment evidence indicate the learning outcome is being satisfactorily met? Yes, with the qualification provided below.
- 2. Where multiple measures are used for a single outcome, do the results present a consistent or contradictory pattern? Because multiple measures are used, students in various degree programs were being assessed. Therefore, the assessment results do not provide an accurate reflection of how students perform in the AA in Accounting Program, but simply reflected how students enrolled in each class performed.
- 3. What are the most valuable insights gained from the assessment results? The assessments scores reflected in this report do not provide insight into how the students perform in the AA in Accounting program. Changes implemented in the Fall of 2021 will provide more insight into only the students in the AA in Accounting program and how those students meet the SLOs for this degree.
- 4. What strengths and weaknesses in student learning do the results indicate? There is no way to discern AA in Accounting student's weaknesses or strengths from current assessment methods.
- 5. What implications are there for enhancing teaching and learning? There is no way to discern changes needed in teaching and learning for this degree program based on current data collection methods. Data collection methods will be changed in the Fall 2021.
- 6. How can the assessment process be improved? The assessment process can be improved by only collecting data from students who are in the AA in Accounting program. This improvement will be made by developing one assessment measure for this program and will be administered to only the AA in Accounting students in his/her last semester of coursework.

PART 5 Proposed Instructional or Assessment Changes

Learning outcomes assessment can generate actionable evidence of student performance that can be used to improve student success and institutional effectiveness. Knowledge of student strengths and weakness gained through assessment can inform faculty efforts to improve course instruction and program curriculum. Below discuss potential changes the department is considering which are aimed at improving student learning or the assessment process. Indicate which student learning outcome(s) will be affected and provide a rationale for each proposed change. These proposals will be revisited in next assessment cycle.

Proposed Change	Applicable Learning Outcomes	Rationale and Impact
SLO#1 is changed in Part 1 to better reflect what AA in Accounting students learn.	SLO #1: AA in Accounting Students will demonstrate basic competency in a specific area of accounting (i.e., financial accounting, cost accounting, individual income tax accounting, or accounting information systems).	The new SLO provides students with an accounting foundation that allows students to get an entry-level accounting position in the areas of financial accounting, cost accounting, individual tax accounting, or accounting information systems. In addition, the new SLO provides students with the foundation necessary to further his/her education in accounting or any other area of business.
SLO #2 is changed in Part 1 to better reflect the expectations for student learning in general business.	SLO #2: AA in Accounting students will demonstrate basic competency in the fundamental areas of business represented by the lower-division business courses comprising the AA in Accounting degree.	The new SLO provides students with a goal to gain basic business competency. This will allow students to get an entre-level business position and/or a foundation to further his/her education.
The assessment will be changed to better reflect the outcomes of the students who are in the AA in Accounting degree program. The way the current assessments are administered does not reflect only the AA in Accounting students but any student in the courses that are assessed.		One assessment (that will include a pool of questions will be created to include general business areas as follows: BADM 3113, MKTG 3113, MGMT 3013, ECON 2113, ECON 2123, ACCT 2103, ACCT 2203, and a specialty area of accounting. This assessment will be given to students upon his/her application for graduation.
The performance standard for the new assessment tool will be as follows: 80% of students will pass the Assessment for the AA in Accounting with a 75% or above.		This performance standard increases what is currently expected (70% of students to pass with a 70%) which ensures that faculty is continuously improving instruction.
Beginning in the Fall of 2020 the sampling method will be "Required of students who are		The current sampling method is "Required of all AA in Accounting students", but the way the data

Proposed Change	Applicable Learning Outcomes	Rationale and Impact
in his/her final semester of the AA in Accounting degree"		is collected means that other students are included in the sample – not just AA in Accounting students. The new methods of sampling will more accurately reflect student outcomes in the AA in Accounting program.

PART 6

Summary of Assessment Measures

- **A.** How many different assessment measures were used? Currently, there are 7 assessment measures used.
- **B.** List the direct measures: 1) Final exam scores for Financial Accounting (ACCT 2103), 2) Final exam scores for Managerial Accounting (ACCT 2203), 3) Pre-test/Post-test scores for Principles of MGMT (MGMT 3013), 4) Pre-test/Post-test scores for Principles of Marketing (MKTG 3113), 5) Pre-test/Post-test for Business Communications, 6)Pre-test/Post-test for Principles of Microeconomics (ECON 2113), and 7) Pre-test/Post-test for Principles of Macroeconomics (ECON 2123)
- **C.** List the indirect measures: There are no indirect assessment measures used for the AA in Accounting degree program.

PART 7 Faculty Participation and Signatures

A. Provide the names and signatures of all full time and adjunct faculty who contributed to this report.

Faculty Name	Assessment Role	Signature	
Tom Carment	Collect ACCT 2203 data Thomas Carment Humas Carment (May 28, 2019 1978 CDT)		
Bruce Richardson	Collect BADM 3113/MGMT 3013 data	SRULE RELEASED OF HAR SELECT TO SERVE	
Brook Purdum	Collect MGMT 3013 data	A. Brook Purdum	
Ronna Hatley	Collect BADM 3113 data	Come Hatley	
Hailey Gillispie	Collect MKTG 3113 data	Hailoy Gillispio	
Tom Gerard	Collect ACCT 2103/MKTG 3113 data	Tom Gerard For Gerard Higher 1, 5020 OF 24 CDT)	
Josh Ang	Collect ECON 2113 data	Josfava Pring Pring (May 2002), 20 15 (Jil CDT)	
Masoud Saffarian	Collect ECON 2123 data	M. Saffarian	
Todd Jackson	Compile data and advise regarding changes to assessments and SLOs		
Stephanie Jones	Write assessment report	Stephanic Jones (blay 28, 2070 2041) CD17	

B. Reviewed by:

Titles	Name	Signature	Date
Department Head	Dr. Todd Jackson	D. Irod Johan	5-29-20
Dean	Dr. Susan Willis	Down With	5-29-20

Appendix

Student Learning Outcome

Student learning outcomes are the observable or measurable results that are expected of a student following a learning experience. Learning outcomes may address knowledge, skills, attitudes, or values that provide evidence that learning has occurred. They can apply to a specific course, a program of study, or an institution. Outcomes should be worded in language that clearly implies a measurable behavior or quality of student work. Outcomes should also include Bloom's action verbs appropriate to the skill level of learning expected of students.

Examples:

Students will be able to apply principles of evidence-based medicine to determine clinical diagnoses and implement acceptable treatment modalities.

Students will be able to articulate cultural and socioeconomic differences and the significance of these differences for instructional planning.

Assessment Measure

An assessment measure is a tool or instrument used to gather evidence of student progress toward an established learning outcome. Every program learning outcome should have at least one appropriate assessment measure. Learning outcomes are frequently complex, however, and may require multiple measures to accurately assess student performance. Assessment plans should try to incorporate a combination of direct and indirect assessment measures. Direct provide concrete evidence of whether a student has command of a specific subject or content area, can perform a certain task, exhibits a particular skill, demonstrates a certain quality in their work, or holds a particular value. Because direct measures tap into actual student learning, it is often viewed as the preferred measure type. Indirect measures assess opinions or thoughts about the extent of a student's knowledge, skills, or attitudes. They reveal characteristics associated with learning, but they only imply that learning has occurred. Both types of measures can provide useful insight into student learning and experiences in a program. Each also has unique advantages and disadvantages in terms of the type of data and information it can provide. Examples of common direct and indirect measures are listed below.

Direct Measures

- Comprehensive exams
- Class assignments
- Juried review of performances and exhibitions
- Internship or clinical evaluations
- Portfolio evaluation
- Pre/post exams
- Third-party exams such as field tests, certification exams, or licensure exams
- Senior thesis or capstone projects

Indirect Measures

- Graduate exit interviews
- Focus group responses
- Job placement statistics
- Graduate school placement statistics
- Graduation and retention rates
- Student and alumni surveys that assess perceptions of the program
- Employer surveys that assess perceptions of graduates
- Honors and awards earned by students and alumni.

Performance Standard

A performance standard is a clearly-defined benchmark that establishes the minimally-acceptable level of performance expected of students for a particular measure.

Examples:

At least 70% of students will score 70% or higher on a comprehensive final exam.

At least 75% of students will earn score a "Proficient" or higher rating on the Communicate Effectively rubric.

Sampling Method

Sampling method describes the methodology used for selecting the students that were assessed for a given measure. In some cases, such as most course-embedded measures, it is possible to assess all active enrolled students. In other cases, however, it is not feasible to measure the population of all potential students. In these cases, it is important that a well-designed sampling scheme be used to ensure the sample of students measured is an unbiased representation of the overall population. Where multiple instructors teach a particular course, care should be taken to assess students across all instructors, including adjuncts.

Examples:

All students enrolled in BIOL 4801 Biology Research Methods II

All majors graduating in the 2016-17 academic year.

Sample Size

Sample size is the number of students from which evidence of student learning was obtained for a given assessment measure.

Results

Results are an analytical summary of the findings arising from the assessment of student performance for a particular assessment measure. Typical presentation includes descriptive statistics (mean, median, range) and score frequency distributions.

Standard Met?

This is a simple yes/no response that indicates whether the observed level of student performance for a particular measure meets or exceeds the established standard. An N/A may be used where circumstances prevented the department from accurately assessing a measure.

Conclusion

The conclusion is a reflective summary and determination of the assessment results obtained for a specific learning outcome. Questions to consider in this section include the following:

- 1. Does the assessment evidence indicate the learning outcome is being satisfactorily met?
- 2. Where multiple measures are used for a single outcome, do the results present a consistent or contradictory pattern?
- 3. What are the most valuable insights gained from the assessment results?
- 4. What strengths and weaknesses in student learning do the results indicate?
- 5. What implications are there for enhancing teaching and learning?

6. How can the assessment process be improved?