### **Degree Program Student Learning Report**

**Revised November 2019** 

### **Department of Business**

## **AA** in Accounting

For 2020-2021 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
SLO#1 is changed in Part 1 to better reflect what AA in Accounting students learn.	Υ	SLO #1 was changed to read as: 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).
SLO #2 is changed in Part 1 to better reflect the expectations for student learning in general business.  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 all students in the courses that are assessed. 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.  Beginning in the Fall of 2020 the sampling method will be "Required of students who are in his/her final semester of the AA in Accounting degree"	Y	SLO #2 was changed to read as: 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 assessment tool was developed as a multiple-choice instrument administered via Google Forms to all AA in Accounting and AA in Business Administration graduates. Although respondents were given an incentive to complete the instrument only one response was received and that was from an AA in Business Administration graduate. It may be that the instrument was too lengthy, requiring too much time to complete. We will continue to refine the administration or this assessment tool. In the interim, we have continued to utilize the course-specific assessment measures used in recent academic years.

#### 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
Program was not subject to review in the previous cycle.		

# 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: 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).

B. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)	F. Results				G. Standard Met (Y/N)
1. Final grades in required upperdivision accounting course (ACCT 3113: Intermediate Accounting I, ACCT 3133: Cost Accounting, ACCT 3143: Individual Income Tax Accounting; ACCT 3243: Accounting Information Systems, or ACCT 4323 Not for Profit and Governmental Accounting)	1. 70 percent of students will complete their upper-division accounting course with a grade of "B" or better.	1. Required of all AA in Accounting students. All AA in Accounting graduates for the 2020-2021 academic year were included.	1. n = 10	ACCT 3113 ACCT 3133 ACCT 3143 ACCT 3243 ACCT 4323 Totals Percentages	of students  A  - 3  3 30%	met the sta  B  - 3  - 1 4 40%	andard.  C - 3 3 3 30%	1. Y

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).

В.	C.	D.	E.	F.	G.
Assessment	Performance	Sampling	Sample	Results	Standard
Measure	Standard	Method	Size (n)		Met (Y/N)

Н.

#### **Conclusions**

- 1. Does the assessment evidence indicate the learning outcome is being satisfactorily met? Yes, the AA in Accounting students just met the standard, indicating that they have acquired competency in a single area of accounting at the point of degree completion.
- 2. Where multiple measures are used for a single outcome, do the results present a consistent or contradictory pattern? N/A
- 3. What are the most valuable insights gained from the assessment results? The results indicate that the standard is tight, yet attainable for AA in Accounting students.
- 4. What strengths and weaknesses in student learning do the results indicate? Reflecting the previous degree structure, 90 percent of the AA in Accounting students took ACCT 3133: Cost Accounting as their single upper-division accounting course. The learning results for this course appear strong. Under the new degree structure, AA in Accounting students will likely select from a broader range of upper division accounting courses in the future, providing insights into the learning that is taking place in other accounting areas.
- 5. What implications are there for enhancing teaching and learning? Instructional delivery methods will need to continue to adapt to changes not only in the subject matter, but also to the ways that students best learn in consideration of both on-ground and online environments.
- 6. How can the assessment process be improved? Regarding SLO #1, as students select other available upper division accounting courses to complete their degrees, a broader spectrum of conclusions regarding student learning will be possible.

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.

B.	C.	D.	E.	F. Results			G.				
Assessment Measure	Performance Standard	Sampling Method	Sample Size (n)				Standard Met (Y/N)				
2A. Final scores	2A. Seventy percent	2A. Required of all	2A. n = 161	2A. 90 percent of students met the stand		dard.		2A. Y			
for ACCT 2103:	of students will	AA in Accounting			n	Α	В	С	D	F	
Accounting I	earn a C or better on the final exam.	students. All students in		Fall	99	37	30	21	4	7	
	on the final exam.	indicated course		Spring	62	36	18	3	-	5	
		sections included.		Totals	161	73	48	24	4	12	
				Percentages		45%	30%	15%	3%	7%	
2B. Final exam	2B. Seventy percent	2B. Required of all	2B. n = 141	2B. 83 percen	t of stu	dents i	met th	e stan	dard.		2B. Y
scores for ACCT	of students will	AA in Accounting	20.11 - 141		n	Α	В	С	D	F	20. 1
2203: Accounting	earn a C or better	students. All		Fall	84	25	29	14	12	4	
II	on the final exam.	students in		Spring	57	18	16	15	5	8	
		indicated course		Totals	141	43	45	29	17	12	
		sections included.		Percentages		30%	32%	21%	12%	9%	
2C. Pre & Post test		2C. Required of all	2C. n = 64	2C. Average potest score by 1			s exce	eded a	verage	pre-	2C. Y
scores for BADM	improve post test	AA in Accounting		Í	'n		-test	Pos	t-test	Ì	
3113: Business Communications	scores over pretest scores by at least	students. All students in one		Fall	26	_	70.3%		78.1%		
Communications	10%	instructor's course		Spring	38		63.9%	á	82.2%		
		sections included.		Year	64		67.1%	ó	80.1%		
		(One instructor's results were not usable due to misapplication of the assessment instrument.)									

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.

B. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)	F. Results				G. Standard Met (Y/N)
2D. Pre & post test scores for MKTG 3113: Principles of Marketing	2D. Students will improve posttest scores over pretest scores by at least 10 percent.	2D. Required of all AA in Accounting students. All students in indicated course sections included.	2D. n = 173	test score b	n 107 66	Pre-test 69.6% 63.9%	Post-test 82.2% 87.1%	2D. Y
2E. Pre & post test scores for MGMT 3013: Principles of Management	2E. Students will improve posttest scores over pretest scores by at least 10 percent.	2E. Required of all AA in Accounting students. All students in indicated course sections included.	2E. n = 135	_	173 e post-test scopy 31.2 perce n 75 60 135		84.5% d average pre-  Post-test 90.2% 77.9% 84.8%	2E. Y
2F. Pre & post test scores ECON 2113: Principles of Macroeconomics	2F. Students will improve posttest scores over pretest scores by at least 10 percent.	2F. Required of all AA in Accounting students. All students in indicated course sections included.	2F. n = 109	_	e post-test sco by 35.9 perce n 34 75 109		76.5%	2F. Y

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.

B. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)	F. Results			G. Standard Met (Y/N	
2G. Comprehensive	2G. Seventy percent of students will	2G. Required of all AA in Accounting		2G. Average post-test score exceeded average pretest score by 22.3 percent.				2G. Y
final exam scores	earn a C or better	students. All			n	Pre-test	Post-test	
for ECON 2123:	on the	students in		Fall	45	77.7%	92.5%	
Principles of Microeconomics	comprehensive final	sections included.		Spring	60	49.8%	77.6%	
Microeconomics	exam.	sections included.		Year	105	61.7%	84.0%	

## H. Conclusions

- 1. Does the assessment evidence indicate the learning outcome is being satisfactorily met? Yes, the results indicate that students are acquiring fundamental business knowledge.
- 2. Where multiple measures are used for a single outcome, do the results present a consistent or contradictory pattern? Yes, the results are consistent across the various measures and fundamental business courses being used for assessment.
- 3. What are the most valuable insights gained from the assessment results? There is substantial evidence that fundamental business knowledge is being imparted. Performance on the ETS Field Test that is administered to Bachelor of Science in Business Administration graduates, however, indicates that imparting the knowledge for longer retention is needed.
- 4. What strengths and weaknesses in student learning do the results indicate? From assessments using pre-tests and post-tests, substantial learning appears to be taking place in marketing, management, and economics. The results appear to be slightly weaker in Business Communications, but the applicable performance benchmark is being attained.
- 5. What implications are there for enhancing teaching and learning? The assessment results need to be discussed with the faculty teaching in the various areas to facilitate continuous improvement of course content and course delivery.
- 6. How can the assessment process be improved? The successful implementation of a single assessment instrument will be a substantial improvement in that it will provide a unified metric that captures a broader spectrum of fundamental business subject matter.

#### 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
Other than continuing to refine the implementation of our new assessment examination, no changes are proposed for the next assessment cycle.		

#### 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.** Names and signatures of all full time and adjunct faculty who contributed to this report:

Faculty Name	Assessment Role	Signature		
Dr. Joshua Ang	Data collection – ECON 2123	Signature: Joshus Ang (May 25, 2021 17-04 COT)  Email: jang@rsu.edu		
Ms. Paula Butcher	Data collection – ACCT 2103, ACCT 2203	Signature: Paular K. Butcher Paula R. Butcher (May 28, 2021 10:20 COT)  Email: pbutcher@rsu.edu		
Dr. Tom Carment	Data collection – ACCT 2203, ACCT 4323	Signature: Thornas Carment Thomas Carment (May 28, 2021 2128 COT)  Email: tcarment@rsu.edu		
Dr. Tom Gerard	Data collection – ACCT 2103, MKTG 3113	Signature: Tom Gerard (May 25, 2021 13:01 CDT)  Email: tgerard@rsu.edu		
Ms. Hailey Gillispie	Data collection – MKTG 3113	Signature: Abdo Allisot Haley Glingle May 24, 20A 10:37 CDT) Email: hgillispie@rsu.edu		
Ms. Ronna Hatley	Data collection – BADM 3113	Signature: Roma Halloy (May 25, CA 1023 CDT)  Email: rhatley@rsu.edu		
Dr. Brook Purdum	Data collection – MGMT 3013	Signature: <u>Brook Purdum</u> brook Pundum (May 25, 2012 2009 COT)  Email: bpurdum@rsu.edu		
Mr. Bruce Richardson	Data collection – MGMT 3013	Signature: Bruce Richardson  Email: brichardson@rsu.edu		
Dr. Masoud Saffarian	Data collection – ACCT 3133, ECON 2113	Signature: Majoud Saffarian (Majoe, 2021 11:23 CDT)  Email: msaffarian@rsu.edu		
Ms. Ginger Terrill	Data collection – ACCT 2103, ACCT 2203	Signature: Angus Terrill (May 25, 2021 10:29 CDT)  Email: gterrill@rsu.edu		
Dr. Todd Jackson	Report writing	Signature: G. Teld Jacobin (May 26, 2021 09:01 CDT)  Email: tjackson@rsu.edu		

### **B.** Reviewed by:

Titles	Name	Signature	Date
UAC Business Rep	Dr. Brook Purdum	Signature: Brook Purdum Brook Purdum (May 27, 2021 11:56 EDT)	
		Email: bpurdum@rsu.edu	
Department Head	Dr. Todd Jackson	Signature: G. Todd Jackson (May 27, 2021 10:42 CDT)  Email: tjackson@rsu.edu	
Dean	Dr. Susan Willis	Signature: Susan Willis (May 27, 2021 10:42 CDT)  Email: swillis@rsu.edu	

#### **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

#### <u>Indirect Measures</u>

- 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 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?