Degree Program Student Learning Report

Revised November 2019

Department of Business

AA in Accounting

For 2021-2022 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. Curricula for the associate, bachelors, and graduate degrees are developed by expert faculty who are dedicated to excellence in teaching, research, and university service. The programs in the SPS are dynamic,	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.

University Mission	School Mission	Department Mission	Degree Program Mission
	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: Identify and demonstrate the application of fundamental accounting principle and methods to financial and managerial accounting scenarios. Revised SLO #2: Recognize and demonstrate effective written an oral business communications.		
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 #3: Weigh alternative reporting practices in the context of scenarios presented in a specific area of accounting represented by an upper-division accounting course.		
To provide a general liberal arts education that supports specialized academic programs and prepares	The associate degrees are taught with an emphasis on general	Facilitate students' willingness to expand their knowledge from entry-level programs to baccalaureate and	SLO #4: Identify, interpret, and relate macroeconomic and		

University Commitments	School Purposes	Department Purposes	Student Learning Outcomes
students for lifelong learning and service in a diverse society.	education with an introduction to a specialized field.	graduate degree programs so that students truly become lifelong learners that flourish in a diverse society.	microeconomic principles in the context of business scenarios.
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
Part 5 of the previous year's report provided the following: Other than continuing to refine the implementation of our new assessment examination, no changes are proposed for the next assessment cycle.	N	It was determined that the administration of an exit examination for AA in Accounting and AA in Business Administration students is impracticable due to the lack of a capstone-type course in which the completion of a comprehensive assessment exam can be made mandatory. SLOs were reworded to conform to UAC guidelines.

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
1.Consider separating SLO #1 into different SLOs. (Includes recommendation for explicit usage of appropriate level verbs from Bloom's Taxonomy).	Y	The two SLOs from the previous year were expanded to five, each of which makes explicit usage of verbs from Bloom's Taxonomy that are appropriate for the lower-division courses and single upper-division course that comprise the AA in Accounting degree program. The revised SLOs are: SLO #1: Identify and demonstrate the application of fundamental accounting principles and methods to financial and managerial accounting scenarios. SLO #2: Recognize and demonstrate effective written and oral business communications.
		SLO # 3: Weigh alternative reporting practices in the context of scenarios presented in a specific area of accounting represented by an upper-division accounting course.
		SLO #4: Identify, interpret, and relate macroeconomic and microeconomic principles in the context of business scenarios.
2. Remember to discuss considered changes in part 5.	Y	Part 5 of this report provides a narrative of considered changes.

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.

		S	A. tudent Learning O	utcome							
SLO #1: Identify a scenarios	nd demonstrate the ap	oplication of fundame	ental accounting prir	nciples and metho	ds to	financi	al and	mana	gerial a	iccoun	ting
B. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)			F. Resu					G. Standard Met (Y/N)
	1A. Seventy percent		1A. n = 112	1A. 73 percen	t of st	udents	met t	he sta	ndard.		1A. Y
ACCT 2103:	of students will earn				n	Α	В	С	D	F	
Accounting I: Financial	a C or better on the final exam.	students. All students in		Fall	63	11	15	15	12	10	
Tillulicial	midi exam.	indicated course		Spring	49	19	12	10	4	4	
		sections included.		Totals Percentages	112	30 27%	27 24%	25 22%	16 14%	14 13%	
1B. Final exam scores for ACCT 2203: Accounting II: Managerial	1B. Seventy percent of students will earn a C or better on the final exam.	· •	1B. n = 87	1B. 70 percen	t of sto n 35 52	A 9	В 11	C 6	ndard.	F 5	1B: Y
ii. Wanagenar	Tillal Calli.	indicated course		Spring Totals	87				8	13 18	
		sections included.		Percentages		16%			9%	21%	

SLO #1: Identify and demonstrate the application of fundamental accounting principles and methods to financial and managerial accounting scenarios.

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

H. Conclusions

- 1. Does the assessment evidence indicate the learning outcome is being satisfactorily met? Yes, the results indicate that students are acquiring fundamental financial and managerial accounting 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 two measures and courses being used for assessment.
- 3. What are the most valuable insights gained from the assessment results? The performance standards were met with little excess margin. The results were down from the previous year. Therefore, the instructional methods and delivery of this course will need to be further examined to determine if modifications are necessary. It may be that the performance standard is appropriately tight, yet attainable and that some variance around the standard is appropriate.
- 4. What strengths and weaknesses in student learning do the results indicate? The assessment measures used here provide an overall assessment as to learning vis-à-vis the specific learning objectives of each course, indicating that the objectives are being met in total.
- 5. What implications are there for enhancing teaching and learning? The results on the items in the assessment instrument need to be examined to determine which specific course learning objectives have pedagogical methods that might need to be modified.
- 6. How can the assessment process be improved? The design of the comprehensive examination used for the assessment should be reviewed to ensure that the questions are balanced vis-à-vis the specific learning objectives of the course and that feedback at that level can be obtained.

SLO #2: Recognize and demonstrate effective written and oral business communications.

B. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)		Results Average post-test scores exceeded average			G. Standard Met (Y/N)
2. Pre & Post test scores for BADM	2. Students will improve post test	2. Required of all AA in Accounting	2. n = 142	2. Average pre-test sco	•		ed average	2. Y
3113: Business	scores over pretest	students. All			n	Pre-test	Post-test	
Communications	scores by at least	students in all		Fall	71	72.2%	85.2%	
	10%	course sections		Spring	71	65.1%	77.1%	
		included.		Year	142	68.7%	81.1%	

H. Conclusions

- 1. Does the assessment evidence indicate the learning outcome is being satisfactorily met? Yes, the results indicate that students are acquiring fundamental knowledge of written and oral business communications.
- 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 pre-test / post-test scores indicate that measurable learning is occurring in BADM 3113 and the applicable benchmark is being attained. With a 12.5% increase in scores versus the 10% benchmark, the standard appears to be appropriately tight, yet attainable. The results are like those reported for the previous year.
- 4. What strengths and weaknesses in student learning do the results indicate? The results provide a generalized indication that course content is being effectively delivered, but do not provide sufficient detail to identify specific content areas where improvement efforts should be focused.
- 5. What implications are there for enhancing teaching and learning? The course learning objectives should be reviewed for completeness and adequacy to match the business environment and expectations of program constituents.
- 6. How can the assessment process be improved? The pre-test / post-test can be supplemented with a rubric-graded presentation project that specifically addresses the oral communication component.

SLO #3: Weigh alternative reporting practices in the context of scenarios presented in a specific area of accounting represented by an upper-division accounting course.

B. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)		F. Results			G. Standard Met (Y/N)
3. 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)	3. 70 percent of students will complete their upper-division accounting course with a grade of "B" or better.	3. Required of all AA in Accounting students. All AA in Accounting graduates for the 2021-2022 academic year were included.	3. n = 10	3. 70 percent of Course ACCT 3113 ACCT 3133 ACCT 3143 ACCT 3243 ACCT 4323 Totals Percentages	of students A - 2 2 - 4 40%	met the st B - 3 - 3 3 30%	andard. C 3 3 30%	3. Y

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 taking ACCT 3133: Cost Accounting. The concentration of students selecting ACCT 3133 suggests that students need to be advised as to the availability of other upper-division accounting courses that qualify under the new degree structure.

SLO #3: Weigh alternative reporting practices in the context of scenarios presented in a specific area of accounting represented by an upper-division accounting course.

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

- 4. What strengths and weaknesses in student learning do the results indicate? Under the new degree structure, 80% of students continued to select ACCT 3133: Cost Accounting as their single upper-division accounting course, while 20% selected ACCT 3143: Individual Income Taxation. The spectrum of grades in ACCT 3133 indicate that the course has an appropriate degree of rigor. There was an insufficient number of students selecting other upper-division accounting courses to draw further conclusions.
- 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. It is anticipated that a broader range of upper-division accounting courses will be reflected in subsequent years' reports.
- 6. How can the assessment process be improved? As students select other available upper division accounting courses to complete their degrees, a broader spectrum of conclusions regarding student learning will be possible. Focusing the assessment on comprehensive examinations would likely provide a better measure of learning than final grades, as final grades might encompass factors (e.g., attendance and participation) that might not necessarily reflect learning.

SLO #4: Identify, interpret, and relate macroeconomic and microeconomic principles in the context of business scenarios.

B. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)		F. Results			
4A. Pre & post test scores for ECON	improve posttest AA in Accour	prove posttest	4A. n = 76	4A. Average		4A. Y		
2113: Principles of	scores over pretest	students. All			n	Pre-test	Post-test	
Macroeconomics	scores by at least 10	students in indicated		Fall	40	44.1%	81.6%	
	percent.	course sections		Spring	36	34.4%	79.7%	
		included.		Year	76	39.5%	80.7%	
4B. Pre & post test scores for ECON	4B. Students will improve posttest	4B. Required of all AA in Accounting	4B. n = 109		e post-test so ore by 29.7 p	cores exceed percent.	ed average	4B. Y
2123: Principles of	scores over pretest	students. All			n	Pre-test	Post-Test	
Macroeconomics	scores by at least 10	students in indicated		Fall	56	52.5%	74.8%	
	percent.	course sections		Spring	53	51.2%	88.8%	
	·	included.		Year	109	51.9%	81.6%	

H. Conclusions

- 1. Does the assessment evidence indicate the learning outcome is being satisfactorily met? Yes, the results indicate that students are acquiring fundamental knowledge of macroeconomics and microeconomics.
- 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 pre-test / post-test scores indicate that measurable learning is occurring in both ECON 2113: Macroeconomics and ECON 2123: Microeconomics.
- 4. What strengths and weaknesses in student learning do the results indicate? The results provide a generalized indication that course content is being effectively delivered in both fundamental areas of economics. No specific weaknesses are indicated.
- 5. What implications are there for enhancing teaching and learning? The course learning objectives should be reviewed for completeness and adequacy to match the business environment and expectations of program constituents.
- 6. How can the assessment process be improved? The pre-test / post-tests can be reviewed to ensure that the content of the instruments aligns with the specific learning objectives of each course. This should enable course instructors to identify areas where instructional delivery may need to be improved.

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
Since BADM 2843: Business Statistics is part of the program requirements, an applicable assessment measure will be identified and implemented for the 2022-2023 academic year.	New SLO: AA in Accounting students will interpret business-related statistics problems and select and implement appropriate statistical methods.	BADM 2843 is the only required business course in the AA in Accounting degree that hasn't been included in an assessment measure. Since it covers a unique element of student learning, it is important to include it in the assessment process.

PART 6

Summary of Assessment Measures

- A. How many different assessment measures were used? Currently, there are 6 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 for Business Communications, 4) Final grades in ACCT 3113, ACCT 3133, ACCT 3143, and ACCT 3243, 5) Pre-test/Post-test for Principles of Microeconomics (ECON 2113), and 6) 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:

Assessment Role	Signature
Data collection – ECON 2123	Joshua Ang Joshua Ang (Jun 8, 2022 08:28 GMT+8)
Data collection – ACCT 2103, ACCT 2203	Paula K. Butcher (May 26, 2022 18:35 CDT)
Data collection – ACCT 2103, ACCT 2203, ACCT 3113	Thomas Carment Thomas Carment (May 26, 2022 12:26 CDT)
Data collection – ACCT 2103	Tom R. Gerard Tom R. Gerard (May 4, 2022 14:47 COT)
Data collection – BADM 3113	Ronna Hatley
Data collection – ACCT 2103, ACCT 3143	Linda Russell Linda Russell Linda Russell (Jun 7, 2022 16:47 CDT)
Data collection – ACCT 3133, ECON 2113	p Into Jacken as Proxy for Dr. Saffariain
Data collection – ACCT 2103, ACCT 2203	Ginger Terrill Singer Terrill May 24, 2022 12:23 CDT)
Report writing	p. Doved galen
	Data collection – ECON 2123 Data collection – ACCT 2103, ACCT 2203 Data collection – ACCT 2103, ACCT 2203, ACCT 3113 Data collection – ACCT 2103 Data collection – BADM 3113 Data collection – ACCT 2103, ACCT 3143 Data collection – ACCT 2103, ACCT 3143 Data collection – ACCT 2103, ACCT 2103

B. Reviewed by:

Titles	Name	Signature	Date
UAC Business Rep	Dr. Brook Purdum	Or Brook Pulsa Or Brook Pulsation (Jun 8, 7022 13 24 CDT)	
Department Head	Dr. Todd Jackson	& Down John	6-8-2022
Dean	Dr. Susan Willis	Wille.	6-8-28

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 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:

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