

# Degree Program Student Learning Report

Revised November 2019

## Department of Business

### **AA in Accounting**

For 2022-2023 Academic Year

#### **PART 1**

#### **Degree Program Mission and Student Learning Outcomes**

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

<b>University Mission</b>	<b>School Mission</b>	<b>Department Mission</b>	<b>Degree Program Mission</b>
<p>Our mission is to ensure students develop the skills and knowledge required to achieve professional and personal goals in dynamic local and global communities.</p>	<p>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.</p> <p>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,</p>	<p>The mission of the Department of Business is to provide quality programs to support the School of Professional Studies' mission to prepare students to achieve professional and personal goals in the dynamic local and global communities.</p>	<p>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.</p>

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.	<b>Revised SLO #1: Identify and demonstrate the application of fundamental accounting principles and methods to financial and managerial accounting scenarios.</b>
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.	<b>Revised SLO #2: Weigh alternative reporting practices in the context of scenarios presented in a specific area of accounting represented by an upper-division accounting course.</b>
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	<b>SLO #3: Identify, interpret, and relate macroeconomic and microeconomic principles in the context of business scenarios.</b>

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.

<b>Proposed Change</b>	<b>Implemented? (Y/N)</b>	<b>Comments</b>
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.	Y	Since the revised AA in Accounting does not include BADM 3333: Business Communications, that measure and SLO #2: Recognize and demonstrate effective written and oral business communications were removed. SLO #3 in the prior year's report is now SLO #2 and SLO # 4 in the prior year's report is now SLO #3. An assessment for BADM 2843: Business Statistics has been added under the new SLO #3, since business statistics are often needed to interpret economic results.

**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.

<b>Peer Review Feedback</b>	<b>Implemented (Y/N)</b>	<b>Comments</b>
This program was not subject to peer review in the previous academic year. All recommendations of the previous peer review were implemented, as indicated in the 2021-2022 SLR.	N/A	

**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.

<b>A.</b>																																									
<b>Student Learning Outcome</b>																																									
SLO #1: Identify and demonstrate the application of fundamental accounting principles and methods to financial and managerial accounting scenarios.																																									
<b>B. Assessment Measure</b>	<b>C. Performance Standard</b>	<b>D. Sampling Method</b>	<b>E. Sample Size (n)</b>	<b>F. Results</b>		<b>G. Standard Met (Y/N)</b>																																			
1A. Final scores for ACCT 2103: Accounting I: Financial	1A. Seventy percent of students will earn a C or better on the final exam.	1A. Required of all AA in Accounting students. All students in indicated course sections included.	1A. n = 175	1A. 85 percent of students met the standard. <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th></th> <th>n</th> <th>A</th> <th>B</th> <th>C</th> <th>D</th> <th>F</th> </tr> </thead> <tbody> <tr> <td><b>Fall</b></td> <td>101</td> <td>25</td> <td>42</td> <td>15</td> <td>11</td> <td>8</td> </tr> <tr> <td><b>Spring</b></td> <td>74</td> <td>43</td> <td>16</td> <td>8</td> <td>4</td> <td>3</td> </tr> <tr> <td><b>Totals</b></td> <td>175</td> <td>68</td> <td>58</td> <td>23</td> <td>15</td> <td>11</td> </tr> <tr> <td><b>Percentages</b></td> <td></td> <td>39%</td> <td>33%</td> <td>13%</td> <td>9%</td> <td>6%</td> </tr> </tbody> </table>			n	A	B	C	D	F	<b>Fall</b>	101	25	42	15	11	8	<b>Spring</b>	74	43	16	8	4	3	<b>Totals</b>	175	68	58	23	15	11	<b>Percentages</b>		39%	33%	13%	9%	6%	1A. Y
	n	A	B	C	D	F																																			
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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. Required of all AA in Accounting students. All students in indicated course sections included.	1B. n = 105	1B. 65 percent of students met the standard. <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th></th> <th>n</th> <th>A</th> <th>B</th> <th>C</th> <th>D</th> <th>F</th> </tr> </thead> <tbody> <tr> <td><b>Fall</b></td> <td>31</td> <td>3</td> <td>7</td> <td>12</td> <td>0</td> <td>9</td> </tr> <tr> <td><b>Spring</b></td> <td>74</td> <td>7</td> <td>19</td> <td>19</td> <td>7</td> <td>22</td> </tr> <tr> <td><b>Totals</b></td> <td>105</td> <td>10</td> <td>26</td> <td>31</td> <td>7</td> <td>31</td> </tr> <tr> <td><b>Percentages</b></td> <td></td> <td>10%</td> <td>25%</td> <td>30%</td> <td>7%</td> <td>30%</td> </tr> </tbody> </table>			n	A	B	C	D	F	<b>Fall</b>	31	3	7	12	0	9	<b>Spring</b>	74	7	19	19	7	22	<b>Totals</b>	105	10	26	31	7	31	<b>Percentages</b>		10%	25%	30%	7%	30%	1B: N
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<b>A. Student Learning Outcome</b>					
SLO #1: Identify and demonstrate the application of fundamental accounting principles and methods to financial and managerial accounting scenarios.					
B. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)	F. Results	G. Standard Met (Y/N)
<b>H. Conclusions</b>					
<ol style="list-style-type: none"> <li>1. Does the assessment evidence indicate the learning outcome is being satisfactorily met? The results indicate that students are acquiring fundamental financial accounting knowledge. However, for managerial accounting, the results are less clear. Most of the students who failed ACCT 2203 took the course online. Therefore, the design and delivery for online sections will be examined as the courses are put through the Quality Matters certification process.</li> <li>2. Where multiple measures are used for a single outcome, do the results present a consistent or contradictory pattern? The two measures are inconsistent, but the measures pertain to substantially different subject matter.</li> <li>3. What are the most valuable insights gained from the assessment results? The results were down for ACCT 2203 for the second year. Therefore, the instructional methods and delivery of this course will be further examined in the Quality Matters certification process. Also, the assessment instrument may need to be changed.</li> <li>4. What strengths and weaknesses in student learning do the results indicate? Learning in financial accounting seems to be strong, but the results indicate some weakness in managerial accounting. Again, this appears to be related to online delivery of a course that students often find difficult.</li> <li>5. What implications are there for enhancing teaching and learning? Putting both ACCT 2103 and ACCT 2203 through the Quality Matters certification process will provide consistent content and delivery of these courses for the online sections and ensure that best practices are being followed for online delivery.</li> <li>6. How can the assessment process be improved? The implementation of a Pre-test / Post-test assessment will provide a better indication of the extent to which learning occurred.</li> </ol>					

<b>A. Student Learning Outcome</b>																																					
SLO #2: Weigh alternative reporting practices in the context of scenarios presented in a specific area of accounting represented by an upper-division accounting course.																																					
<b>B. Assessment Measure</b>	<b>C. Performance Standard</b>	<b>D. Sampling Method</b>	<b>E. Sample Size (n)</b>	<b>F. Results</b>	<b>G. Standard Met (Y/N)</b>																																
2. Final grades in required upper-division 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)	2. 70 percent of students will complete their upper-division accounting course with a grade of "B" or better.	2. All AA in Accounting graduates for the 2022-2023 academic year were included.	2. n = 6	2. 100 percent of students met the standard. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Course</th> <th>A</th> <th>B</th> <th>C</th> </tr> </thead> <tbody> <tr> <td>ACCT 3113</td> <td></td> <td>2</td> <td></td> </tr> <tr> <td>ACCT 3133</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ACCT 3143</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ACCT 3243</td> <td>1</td> <td>2</td> <td></td> </tr> <tr> <td>ACCT 4323</td> <td>1</td> <td></td> <td></td> </tr> <tr> <td><b>Totals</b></td> <td><b>2</b></td> <td><b>4</b></td> <td><b>0</b></td> </tr> <tr> <td><b>Percentages</b></td> <td><b>33%</b></td> <td><b>67%</b></td> <td><b>0%</b></td> </tr> </tbody> </table>	Course	A	B	C	ACCT 3113		2		ACCT 3133				ACCT 3143				ACCT 3243	1	2		ACCT 4323	1			<b>Totals</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>Percentages</b>	<b>33%</b>	<b>67%</b>	<b>0%</b>	2. Y
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<ol style="list-style-type: none"> <li>1. Does the assessment evidence indicate the learning outcome is being satisfactorily met? Yes, the results indicate that AA in Accounting students have acquired competency in a single area of accounting at the point of degree completion.</li> <li>2. Where multiple measures are used for a single outcome, do the results present a consistent or contradictory pattern? N/A</li> </ol>																																					



**A.  
Student Learning Outcome**

SLO #2: Weigh alternative reporting practices in the context of scenarios presented in a specific area of accounting represented by an upper-division accounting course.

<b>B. Assessment Measure</b>	<b>C. Performance Standard</b>	<b>D. Sampling Method</b>	<b>E. Sample Size (n)</b>	<b>F. Results</b>	<b>G. Standard Met (Y/N)</b>
3. What are the most valuable insights gained from the assessment results? The results indicate that the standard is tight, yet attainable. AA in Accounting students are now selecting a variety of courses in the completion of their required upper-division accounting course.					
4. What strengths and weaknesses in student learning do the results indicate? As a strength, AA in Accounting students appear to be succeeding in their upper-division accounting course. No specific weaknesses are evident from this result.					
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 an even 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.					

A. Student Learning Outcome																	
SLO #3: 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	G. Standard Met (Y/N)												
3A. Pre & post test scores for ECON 2113: Principles of Macroeconomics	3A. Students will improve post-test scores over pretest scores by at least 10 percent.	3A. Required of all AA in Accounting students. All students in indicated course sections included.	3A. n = 55	3A. Average post-test score exceeded average pre-test score by 45.3 percent. <table border="1"> <thead> <tr> <th>n</th> <th>Pre-test</th> <th>Post-test</th> </tr> </thead> <tbody> <tr> <td>19</td> <td>37.9%</td> <td>83.2%</td> </tr> <tr> <td>36</td> <td>34.4%</td> <td>79.7%</td> </tr> <tr> <td>55</td> <td>35.6%</td> <td>80.9%</td> </tr> </tbody> </table>	n	Pre-test	Post-test	19	37.9%	83.2%	36	34.4%	79.7%	55	35.6%	80.9%	4A. Y
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19	37.9%	83.2%															
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55	35.6%	80.9%															
3B. Pre & post test scores for ECON 2123: Principles of Macroeconomics	3B. Students will improve post-test scores over pre-test scores by at least 10 percent.	3B. Required of all AA in Accounting students. All students in indicated course sections included.	3B. n = 78	3B. Average post-test score exceeded average pre-test score by 24.6%. <table border="1"> <thead> <tr> <th>n</th> <th>Pre-test</th> <th>Post-test</th> </tr> </thead> <tbody> <tr> <td>40</td> <td>54.9%</td> <td>77.8%</td> </tr> <tr> <td>38</td> <td>59.9%</td> <td>86.2%</td> </tr> <tr> <td>78</td> <td>57.3%</td> <td>81.9%</td> </tr> </tbody> </table>	n	Pre-test	Post-test	40	54.9%	77.8%	38	59.9%	86.2%	78	57.3%	81.9%	4B. Y
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3C. Pre & post test scores for BADM 2843: Business Statistics	3C. Students will improve post-test scores over pre-test scores by at least 10 percent.	3C. Required of all AA in Accounting students. All students in indicated course sections included.	3C. n = 114	3C. Average post-test score exceeded average pre-test score by 36.7 percent. <table border="1"> <thead> <tr> <th>n</th> <th>Pre-test</th> <th>Post-test</th> </tr> </thead> <tbody> <tr> <td>51</td> <td>54.1%</td> <td>91.9%</td> </tr> <tr> <td>63</td> <td>49.0%</td> <td>84.9%</td> </tr> <tr> <td>114</td> <td>51.3%</td> <td>88.0%</td> </tr> </tbody> </table>	n	Pre-test	Post-test	51	54.1%	91.9%	63	49.0%	84.9%	114	51.3%	88.0%	4C. Y
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H. Conclusions																	
<ol style="list-style-type: none"> <li>Does the assessment evidence indicate the learning outcome is being satisfactorily met? Yes, the results indicate that students are acquiring fundamental knowledge of macroeconomics, microeconomics, and business statistics.</li> <li>Where multiple measures are used for a single outcome, do the results present a consistent or contradictory pattern? The results are consistent.</li> </ol>																	

A. Student Learning Outcome						
SLO #3: 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	G. Standard Met (Y/N)	
<p>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, ECON 2123: Microeconomics, and BADM 2843: Business Statistics.</p> <p>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 and business statistics. No specific weaknesses are indicated.</p> <p>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 as well as coverage of foundational knowledge for upper-division business courses.</p> <p>6. How can the assessment process be improved? The pre-test / post-tests can be reviewed annually 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.</p>						

## 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
For the upper-division accounting courses included under SLO #2, we will look to replace the final grade distribution with the results of Pre-test / Post-test assessments in these courses.	N/A	This change will replace the use of final grades with a more-acceptable form of assessment.

**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 BADM 2843: Business Statistics, 4) Final grades in ACCT 3113, ACCT 3133, ACCT 3143, ACCT 3243 and ACCT 4323, 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:

Faculty Name	Assessment Role	Signature
Dr. Joshua Ang	Data collection – ECON 2123	Joshua Ang
Ms. Paula Butcher	Data collection – ACCT 2203	Paula K. Butcher
Dr. Tom Carment	Data collection – ACCT 2103, ACCT 2203, ACCT 3113	Tom Carment
Dr. Tom Gerard	Data collection – ACCT 2103, BADM 2843	Tom Gerard
Ms. Linda Russell	Data collection – ACCT 2103, ACCT 3143	Linda Russell
Dr. Masoud Saffarian	Data collection – ACCT 3133, ECON 2113	M. Saffarian
Ms. Ginger Terrill	Data collection – ACCT 2103	Ginger Terrill
Dr. Todd Jackson	Report writing	G. Todd Jackson

B. Reviewed by:

Titles	Name	Signature	Date
Department Head	Dr. Todd Jackson		6.13.2023
Dean	Dr. Susan Willis		6-13-23

**Signature:** Joshua Ang  
Joshua Ang (Jun 2, 2023 23:34 GMT+8)

**Email:** jang@rsu.edu

**Signature:** Thomas Carment

**Email:** tcarment@rsu.edu

**Signature:** Linda Russell  
Linda Russell (Jun 13, 2023 12:07 CDT)

**Email:** lrussell@rsu.edu

**Signature:** Ginger Terrill  
Ginger Terrill (Jun 12, 2023 14:30 CDT)

**Email:** gterrill@rsu.edu

**Signature:** Paula K. Butcher  
Paula K. Butcher (Jun 9, 2023 00:39 CDT)

**Email:** pbutcher@rsu.edu

**Signature:** Tom Gerard  
Tom Gerard (Jun 2, 2023 12:01 CDT)

**Email:** tgerard@rsu.edu

**Signature:** Masoud Saffarian  
Masoud Saffarian (Jun 8, 2023 11:36 CDT)

**Email:** msaffarian@rsu.edu

**Signature:** G. Todd Jackson  
G. Todd Jackson (Jun 8, 2023 13:13 CDT)

**Email:** tjackson@rsu.edu