

B.S. in Accountancy Assessment

Overview and Summary

The following five learning objectives have been developed for the B.S. in Accountancy.

1. Students will demonstrate foundation knowledge in the business environment including accounting, finance, marketing, management, international issues, information systems, and legal and social environment.
2. Students recognize ethical dilemmas in professional situations and are able to apply personal and professional standards to resolve these dilemmas.
3. Students can communicate effectively through written and oral forms.
4. Students will be able to use research skills to form problem representations, critically evaluate alternatives and reach solutions to solve accounting problems.
5. Students will demonstrate a level of knowledge (above core accounting knowledge) in financial and managerial accounting, taxation, accounting information systems and auditing appropriate for measurement, analysis, validation, and communication of financial and other information.

With the exception of the first learning objective (foundation knowledge in business) each learning objective is mapped to work samples in one or more courses. Rubrics have been developed to capture the “scores” for each learning objective and to measure the results. Measurement categories have been developed for each learning objective to show the percentage of students that are unacceptable, acceptable, and exemplary for that objective. For example, for the ETS scores an accounting student would need to score in the 90th percentile to be exemplary in the areas of accounting and finance, but in the 80th percentile to be exemplary in management. The measurement categories for the other rubrics are specific to the objective being measured and the work samples collected for the learning objective.

For most measurement cycles, the overall assessment results for the B.S. in Accountancy are acceptable. Recent assessment results for the B.S. in Accountancy (the most recent three years for most learning objectives) may be found below.

Learning Objective	Unacceptable %	Acceptable %	Exemplary %
1. Students will demonstrate foundation knowledge in business ... (accounting & finance - average)			Avg: 94%%
1. Students will demonstrate foundation knowledge in business ... (other areas of business - average)			Avg: 81%

2. Students recognize ethical dilemmas ...	13%	46%	41%
3. Students can communicate effectively ...	10%	64%	26%
4. Students will be able to use research skills ...	7%	82%	11%
5. Students will demonstrate a level of knowledge (above core accounting knowledge) ...	18%	56%	26%

B.S. in Accountancy Assessment - Outcomes

The Assessment Committee (with input from the faculty and Advisory Council) meets at least once each semester to discuss assessment results and curricular implications. Results are reviewed for each learning objective. An "Outcome/Action" matrix is maintained to record recommendations for the assessment process and curricula development. There is consensus in the Assessment Committee that the Learning objectives of the B.S. in Accountancy are being met by our students. No new courses have been recommended. However, content has been added and assignments have been strengthened in several existing courses as the result of the assessment review. For example, when reviewing the results of learning objective 5, students will demonstrate a level of knowledge (above core accounting knowledge) ..., it was discovered that transfer pricing was not included in all sections of Cost Accounting.

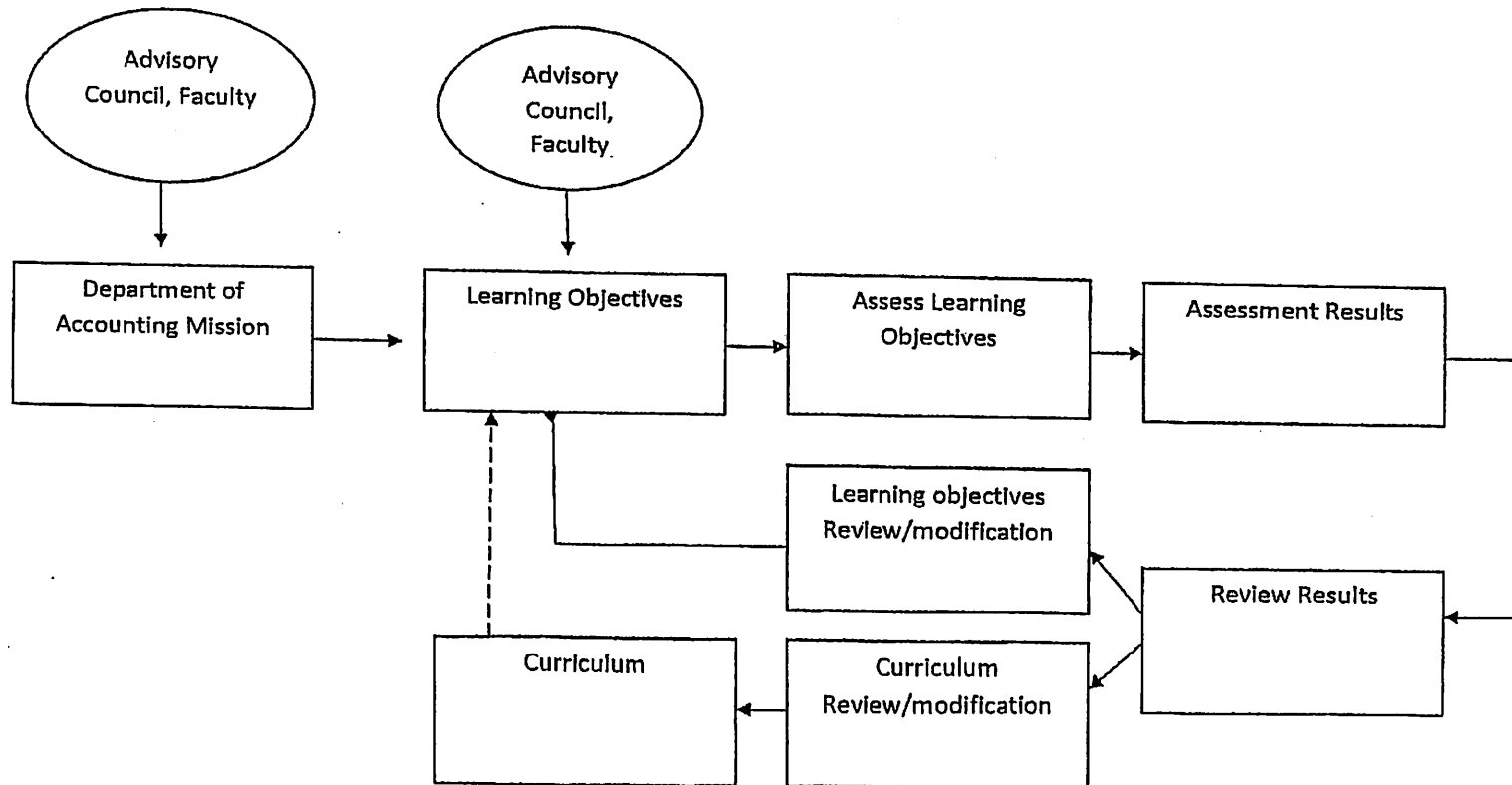
The Outcome/Action items below present additional examples of assessment outcomes and changes in the content of courses as the result of the assessment process and review of the assessment results.

1. Reviewed the content of the new CPA exam (2011) to make sure that we are covering the necessary material in class. The advanced topics chosen for assessment were still critical to the CPA exam (based on a review of the Gleim study guides for 2011) so we will not need to make content changes. The advanced areas are Capital Budgeting, Activity Based Costing, Transfer Pricing, Relevant Costing, Master Budgeting, and Process Costing.
2. Reviewed textbooks to make sure that the chosen texts had adequate coverage of the six advanced topic areas. Decided to keep current texts (new editions) because they provided good coverage of the advanced topic areas.
3. Reviewed assessment results from the fall of 2010 and discovered that the students still have difficulties with capital budgeting despite having it in multiple classes. We will provide additional emphasis on that topic.

4. Discussed the need to start incorporating memos into Accounting 230 to prepare students for the written portions of the BEC section of the CPA exam and to obtain additional writing samples for assessment.
5. Decided to use MyAccountingLab in fall 2011 as additional practice for the students in the six key advanced knowledge areas.

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Assurance of Learning Process



B.S. Accountancy

Learning Objective Course Matrix

Learning Objective	Assessed	Assessment Instrument
1. Students will demonstrate foundation knowledge in the business environment including accounting, finance, marketing, management, international issues, information systems, and legal and social environment.	MQM 385	ETS Business Basic Skills Test
2. Students recognize ethical dilemmas in professional situations and are able to apply personal and professional standards to resolve these dilemmas.	ACC 230, ACC 235	Exam Questions, Case study
3. Students can communicate effectively through written and oral forms.	ACC 231, ACC 232, ACC 235	FARS Case, Case Study
4. Students will be able to use research skills to form problem representations, critically evaluate alternatives and reach solutions to solve accounting problems.	ACC 231, ACC 232	FARS Case
5. Students will demonstrate a level of knowledge (above core accounting knowledge) in financial and managerial accounting, taxation, accounting information systems and auditing appropriate for measurement, analysis, validation, and communication of financial and other information.	ACC 230, ACC 231, ACC 232, ACC 233, ACC 235, ACC 263, CPA examination	Select exam questions, CPA Examination