

Appendix H: Assurance of Learning

Department of Accounting

Illinois State University



An entrepreneurial idea developed by graduate student Nick Currier, left, senior Kasey Gandham, middle, and recent graduate Mike Shannon '12 may save college students money on textbooks one day.

IllinoisState.edu/Business

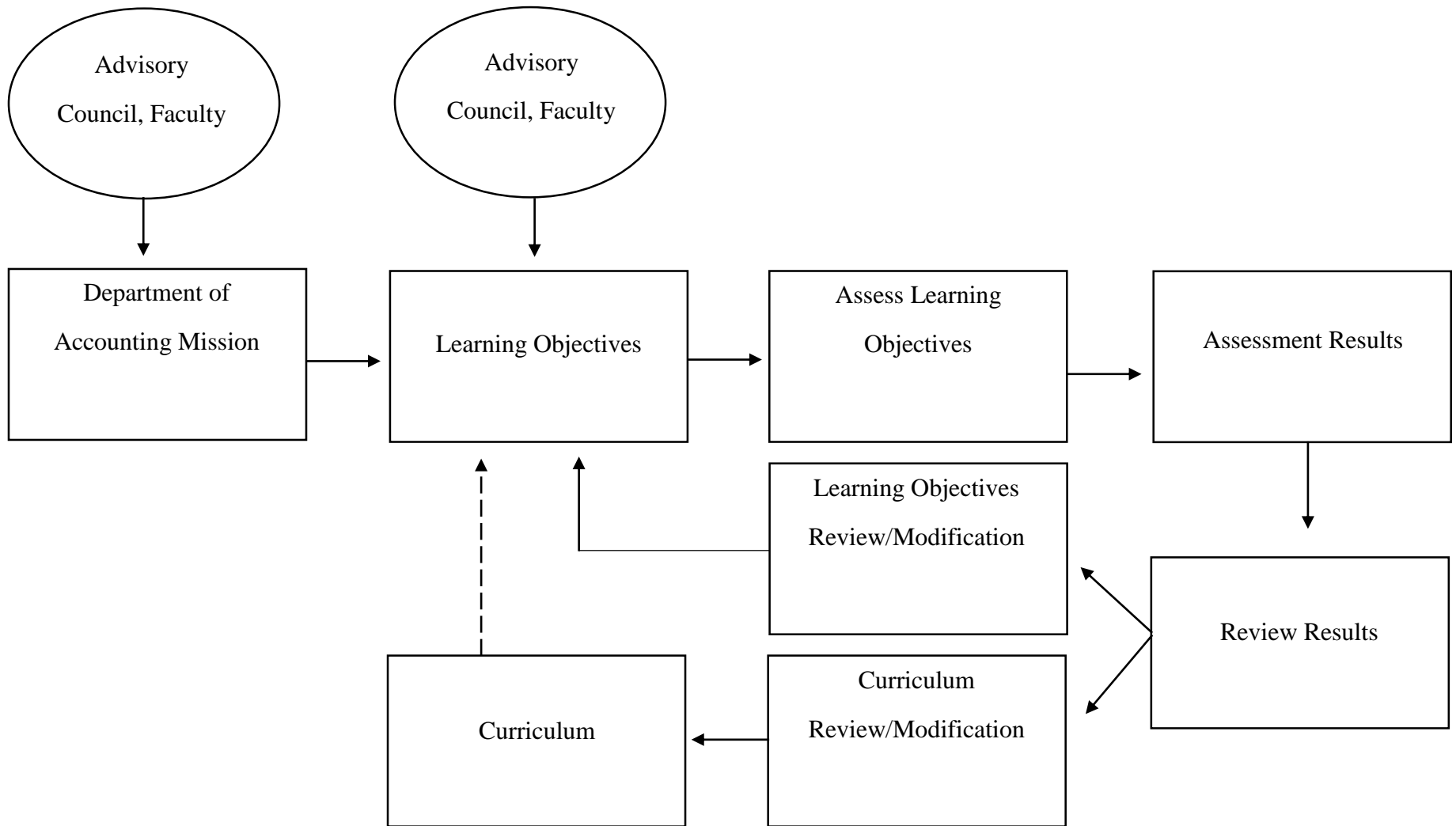
Assurance of Learning

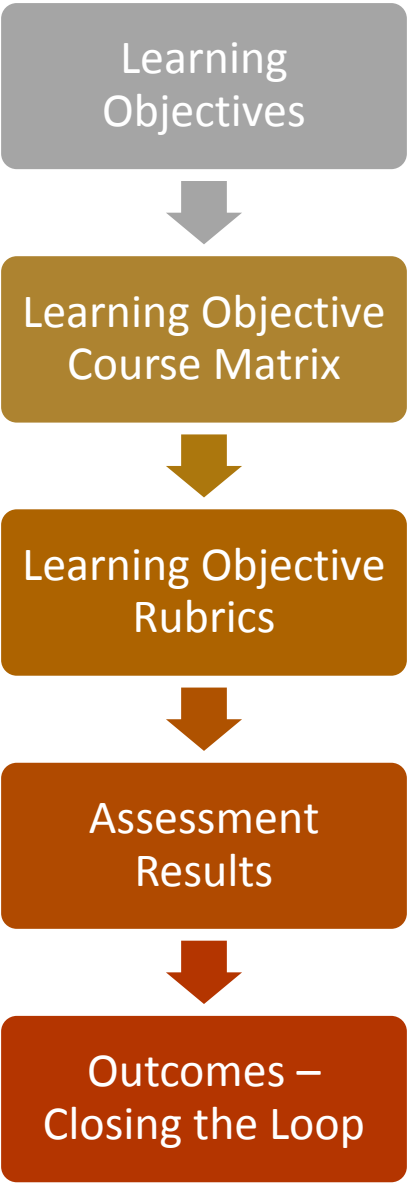
B.S. Accountancy

Department of Accounting

Illinois State University

Assurance of Learning Process





Learning Objectives of the BS in Accountancy (Updated June 24, 2016)

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 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.

(Updated June 24, 2016)

B.S. Accounting
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 235 | Case Study |
| 3. Students can communicate effectively through written forms. | ACC 232 | 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 232 | FARS Cases and other case work |
| 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 |

6. Learning and Teaching

Provide an overview of major curricula revisions that have occurred since the last review. Describe the factors that led to the revisions. Summarize in a brief statement learning goals for each degree program, along with a list of the assessment tools, procedures, and results used to demonstrate progress toward achievement of expected learning outcomes. Ensure documentation is available to the Peer Review Team that details the structure of all degree programs. If degree structure is not clear to a Peer Review Team, the team may request a curricula map indicating how each degree program addresses the content guidance in Standard A6. Summarize joint or partnership degree programs and transfer credit policies. Summarize how high quality teaching is encouraged, supported, and developed. Summarize continuous improvement activities of faculty focused on teaching enhancement. Be prepared to discuss how instructional development is supported across diverse delivery modes.

Curricula Management Process

A. New Classes or Major Curricula Changes

The Department strives to adapt and update curricula as needed to provide current skills to our accounting and BIS students. Our curriculum management system is triggered in many ways. First, our assurance of learning process may dictate curricular changes. For example, a new class may need to be developed because current classes do not include all of the material needed for students to be current in the field. Curricular changes are usually faculty-driven with input from other faculty, professional organizations such as NASBA, the AICPA, the PCAOB, the Department Advisory Board, alumni, recruiters, and other AACSB accredited accounting programs. Any new class or other major curricula changes are brought to the Department Curriculum Committee and discussed and worded appropriately. Faculty input is requested and once the Department approves the curriculum changes, it goes to the College Curriculum semester committee and then to the University Curriculum committee. Changes take effect the Fall after the approval of the University Curriculum committee.

B. Course Content Management and Updates

Our faculty monitor course content to make sure it aligns with the CPA exam, AACSB recommendations, other accounting programs, and recommendations from our advisory boards and recruiters. For example, faculty have recently started using heat maps to pinpoint areas on the CPA exam where our students did not do well so we can make changes to course content or our teaching methods. Course content updates are made by the faculty for their assigned courses and do not require faculty approval, although faculty input is common.



C. Specific Curricula and Course Updates for the B.S. in Accounting or the B.S. in BIS.

Our undergraduate degree in accounting includes several career tracks. Students can participate in the BIS, AIS, Career, or Financial sequences under the accounting bachelor degree. Most of our students choose the financial sequence as it encourages courses that are suited for public accounting and the passage of the CPA exam. Those students seeking to take the CPA with an undergraduate degree often have a double major; frequently finance is the major. Other double majors are possible though. One area that the faculty has discussed to some degree is updating the career sequence. We have few students choosing that sequence and there is some discussion about future consideration of an international or forensic sequence instead of a career sequence. The Finance Department has recently expressed an interest in promoting the CMA exam, with our assistance, so that could be a replacement goal for the career sequence.

The curriculum changes most under consideration for our undergraduate program have to do with the integration of additional data analytics into our accounting courses. We have a discussion of those efforts later in this part of the report. We do presently offer an excellent class in advanced Excel for our accounting students and employers are extremely pleased with the skills that students have after completing that class. A new course has been developed that is next in the Excel sequence. We will take that course to the curriculum committees this Fall. The course will use excel techniques for forensic investigation. The goal is to eventually utilize this course in conjunction with a new forensic accounting course to be developed in the future. We also have discussed that we need to develop our own ethics course as our accounting students are taking business ethics from the marketing Department and we may be able to improve accounting specific coverage if we develop and offer our own ethics class.

The BIS major is an undergraduate major and many curricular changes have taken place here. There is a course on data analytics that has been taught for over a year and it encompasses several different tools including Tableau, Excel, and SQL. Additionally, we have a 3-D lab that is new since our last review and our BIS students enjoy independent studies with BIS professor (Matt Nelson) where they program the printers and assess cost issues and the manufacturing disruption potential of 3-D printed products. In the Fall of 2015, we had 79 students but expect the program to grow given the data analytic and 3-D printing offerings.

D. Specific Curriculum and Course Updates for the B.S./M.P.A. and M.S. degrees

For our graduate courses, the curriculum is always evolving to stay current. We have hired a new auditing professor to start in the Fall and the expectation is that he will integrate data analytic techniques into the “Advanced Auditing” class. Additionally, professors are always updating articles, cases, and videos to bring the most current information to their students. Further, graduate BIS courses in database management and Excel are being developed by our BIS faculty for the MBA program and those courses can be used to supplement the technology courses available to our graduate accounting students.



E. Instructional Delivery Model -- Face to Face Classes versus Online

In keeping with our mission, we offer the majority of our classes in a face-to-face classroom environment. This platform allows us to have individualized interactions with our students and promotes a welcoming learning environment.

The only exceptions that we have to the face-to-face format is some classes in the Summer session and two BIS courses that have been carefully developed and monitored for quality.

We offer our principles of accounting courses, cost accounting, and the beginning information systems courses online in the Summer. The reasoning for this is that students prefer an online format in the Summer so they can be at home or at an internship. We send our online instructors through the Center for Teaching, Learning, and Technology (CTLT) to learn how to develop an online course. This course is called DART. CTLT offers additional courses to improve the quality of courses and some of our faculty have taken those. The one online faculty member that we have (Carolyn Broadbent, BIS) has completed training through CTLT and is certified under the “Quality Matters” designation. Her certificates are attached with her CV. Carolyn also serves as a model instructor for CTLT for other online professors.

The benefit of completing the DART course for almost all of our faculty, whether online or not, is that resources can be put online to assist with the face-to-face instruction. Students are very pleased and do well when material is available to them online for additional review. Therefore, any faculty who are even somewhat interested in having online resources for the DART classes that are taught in the Spring, Summer, and Fall by the CTLT staff are encouraged to take these classes.

Carolyn Broadbent teaches the following classes online: PowerPoint presentation skills, COBOL programming (due to necessity and a shortage of COBOL instructors), and E-Business. E-Business is a good fit for online teaching since it is a course about developing online e-businesses.

Additionally, the introductory information systems course is taught in a hybrid fashion during the regular school year and totally online in the Summer. This course is a service course for the entire College and due to a shortage of BIS professors and the need for the course, it is offered in this manner. The BIS faculty are very skilled, as would be expected, at online teaching. Most of them have also completed the DART course.

Evaluations are done for the online courses through Qualtrics so that faculty can make appropriate changes to better their course delivery online.



F. Assurance of Learning Goals:

We have separate learning goals for each of our four programs (undergraduate accounting, undergraduate BIS, B.S./M.P.A. graduate, and M.S. graduate).

We provide Assurance of Learning flowcharts and matrices in **Appendix H**. We also have exemplars of work that is Exemplary, Acceptable, and Unacceptable available. We will list our learning goals below and then provide a summary of whether our learning goals have been achieved.

In general, a student is rated as an unacceptable if s/he scores less than 70% correct on an assessment.

Acceptable performance is if a student scores between 70% and 89% on an assessment.

Exemplary performance is if a student scores between 90% and 100% on an assessment.

The learning objectives outcomes are based on an overall global assessment.

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Learning Objective Measurement

| Learning Objective | Unacceptable | Acceptable | Exemplary |
|--|--------------|------------|---|
| 1. Students will demonstrate foundation knowledge in business...(accounting & finance - average) | | | Average of 98% for Accounting Knowledge |



| | | | |
|---|-----|---|-----|
| 1. Students will demonstrate foundation knowledge in business...(other areas of business – average) | | Average of 80% for all other business knowledge | |
| 2. Students recognize ethical dilemmas... | 3% | 32% | 65% |
| 3. Students can communicate effectively... | 0% | 39% | 61% |
| 4. Students will be able to use research skills... | 0% | 62% | 38% |
| 5. Students will demonstrate a level of knowledge (above core accounting knowledge)... | 17% | 46% | 37% |

Learning Objective Outcomes and Actions

1. Accounting knowledge is exemplary with regard to foundation knowledge. No changes made.
 - 1a. Other business knowledge is acceptable with regard to foundation knowledge. We can work with the other departments to see what assistance can be provided to move this category up to exemplary.
2. Ethics has a small number of unacceptable results. We can always work more diligently with individual students to try to move them into the acceptable range or from acceptable to exemplary. However, no substantive changes were made as a whole.
3. The students have a strong ability to communicate in writing. Once again, we can always work with the individual student who may have be able to improve from acceptable to exemplary but no significant changes were made.
4. Research skills are strong. The individual student can be worked with one on one but overall no significant changes were made.
5. For content above the foundation, the overall results are acceptable given the difficulty of the content material. Some faculty identified certain topic areas such as bonds payable or capital budgeting that they were specifically spending more time and effort on for improvement.

