

Weber State University
Biennial Report on Assessment of Student Learning

Cover Page

Department/Program: School of Accounting & Taxation: Undergraduate Accounting
Academic Year of Report: 2017/18 and 2018/19 (covering Summer 2017 through Spring 2019)
Date Submitted: 11/15/19
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A. Brief Introductory Statement:

Please review the Introductory Statement and contact information for your department or academic program displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html> - if this information is current, please place an 'X' below. No further information is needed.

Information is current; no changes required.

Update if not current: The assessment site currently lists Dr. David Malone under "Contact Information." Dr. Malone is no longer the chair of the School of Accounting & Taxation. Please change the contact information to the following:

Dr. James Hansen
Weber State University
3803 University Circle
Ogden, UT 84408
Wattis Business Bldg, Rm 259
(801) 626-6433

B. Mission Statement

Please review the Mission Statement for your department or academic program displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html> - if the mission statement is current, please place an 'X' below.; If the information is not current, please provide an update:

Information is current; no changes required.

Information here is current.

C. Student Learning Outcomes

Please review the [Student Learning Outcomes](#) for your academic program displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html>. In particular, review in light of recent strategic reporting and indicate any needed updates. If the outcomes are current, mark below.

Information is current; no changes required.

Information here is current.

D-1. Curriculum

“A collection of courses is not a program. A curriculum has coherence, depth, and synthesis.”

(Linda Suskie; presentation at NWCCU Assessment Fellowship, June 19, 2019)

Please review the [Curriculum Grid](#) for your department or academic program displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html>.

The information contained in the curriculum grid on the assessment site is current.

Additional Information (details about graduating student assessment):

Assessment Tools and Procedures

ACTG	Outcome/Objective	Data Collection Point	Tools and Procedures	Frequency
1	Understand the professional role played by accountants in society <ul style="list-style-type: none"> Demonstrate an understanding of the professional, ethical, and regulatory role of accounting in society 	<ul style="list-style-type: none"> ACTG 4140 	<ul style="list-style-type: none"> Course embedded—exam question 	<ul style="list-style-type: none"> Semester taught
2	Effectively utilize the accounting cycle <ul style="list-style-type: none"> Be proficient with the key steps in the accounting cycle 	<ul style="list-style-type: none"> ACTG 3110 	<ul style="list-style-type: none"> Course embedded--assignment 	<ul style="list-style-type: none"> Semester taught
3	Understand the audit process <ul style="list-style-type: none"> Demonstrate knowledge of audit, control and detection risks 	<ul style="list-style-type: none"> ACTG 4510 	<ul style="list-style-type: none"> Course embedded—exam questions 	<ul style="list-style-type: none"> Semester taught
4	Be proficient with accounting information systems and controls <ul style="list-style-type: none"> Be proficient with accounting information solutions Document accounting processes & controls 	<ul style="list-style-type: none"> ACTG 3750 ACTG 3750 	<ul style="list-style-type: none"> Course embedded--assignment Course embedded--assignment 	<ul style="list-style-type: none"> Semester taught Semester taught
5	Understand tax law and compliance <ul style="list-style-type: none"> Apply the appropriate tax law and compliance forms to complete individual tax returns 	<ul style="list-style-type: none"> ACTG 3400 	<ul style="list-style-type: none"> Course embedded--assignment 	<ul style="list-style-type: none"> Semester taught
6	Effectively use research tools <ul style="list-style-type: none"> Utilize relevant Internet sites and research databases as resources to gather information 	<ul style="list-style-type: none"> ACTG 3400 	<ul style="list-style-type: none"> Course embedded—writing assignment 	<ul style="list-style-type: none"> Semester taught
7	Be globally informed <ul style="list-style-type: none"> Understand implications of internationalization of business on accounting practices 	<ul style="list-style-type: none"> ACTG 4140 	<ul style="list-style-type: none"> Course embedded—exam 	<ul style="list-style-type: none"> Semester taught

D-2. High Impact Educational Experiences in the Curriculum

In response to the recent USHE requirement that all students have at least 1 HIEE in the first 30 credit hours and 1 HIEE in the major or minor we are asking programs to map HIEEs to curriculum using a traditional curriculum grid. This helps demonstrate how and where these goals are accomplished.

Courses	<u>Department/Program use of High Impact Educational Experiences</u>						
	<u>HIEE 1</u>	<u>HIEE 2</u>	<u>HIEE 3</u>	<u>HIEE 4</u>	<u>Etc...</u>		
ACTG 4140	X						
ACTG 4440		X					

HIEEs include capstone courses or experiences, community-engaged learning, evidence-based teaching practices, internships, project-based learning, study abroad/away, supplemental instruction, team-based learning, undergraduate research, pre-professional/career development experiences.

Additional information (HIEE planning, assessment, or other information):

The School of Accounting and Taxation offers the following HIEE opportunities:

HIEE 1: ACTG 4140, Accounting for Global and Complex Entities, serves as a capstone course for the undergraduate accounting program. The course covers international accounting issues as well as concepts related to accounting for complex entities, consolidated entities, and partnerships.

HIEE 2: Students enrolled in ACTG 4440, Taxation of Business Entities, serve as volunteers at Weber State's Volunteer Income Tax Assistance (VITA) site. Students prepare tax returns for low-income individuals and families. This qualifies as community-engaged learning. The students benefit from gaining real world experience while also serving their communities.

E. Assessment Plan

Please update the Assessment Plan for your department displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html>. Keep in mind that reporting will be done biennially instead of annually; that should be reflected in your assessment plan. Please ensure that Gen Ed courses are assessed/reported at least twice during a standard program review cycle.

A complete plan will include a list of courses from which data will be gathered and the schedule, as well as an overview of the assessment strategy the department is using (for example, portfolios, or a combination of Chi assessment data and student survey information, or industry certification exams, etc.), and plans for continuous improvement.

Assessment plan:

The assessment plan included on the assessment site is current. However, the "Accounting Education Value-Chain View" needs minor corrections. The value-chain view lists the courses offered in the undergraduate accounting curriculum. The following changes are necessary: (1) remove 3500, (2) replace 5130 with 4140, and (3) replace 5440 with 4440.

F. Report of assessment results for the most previous academic year:

There are varieties of ways in which departments can choose to show evidence of learning. This is one example. The critical pieces to include are 1) learning outcome being assessed, 2) method(s) of measurement used, 3) threshold for 'acceptable – that is, the target performance, 4) actual results of the assessment, 5) interpretation/reflection on findings 6) the course of action to be taken based upon the interpretation, and 7) how that action will be evaluated.

A. Evidence of Learning: Courses within the Major

Course: ACTG 4140 Accounting for Global and Complex Entities

Semester taught: All

Sections included: All

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 1: Understand the professional role played by accountants in society	Measure 1: Three course embedded exam questions	Measure 1: >80 correct answers	Measure 1: 86% correct answers	Measure 1: Meets expectations. Questions could be more specific to Learning Outcome 1. Course content could be more specific to content learning outcomes.	Revise course to incorporate exclusively public source material, abandoning the use of a textbook. Revisit questions used to assess Learning Outcome 1 and focus them more specifically on the outcome. More questions may also be	Additional materials were added stressing the conceptual nature of accounting and the role of the professional. Student performance on Learning Outcome 1 was sustained from 2016-17. No major indications of deficit in this outcome.

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 7: Be Globally Informed	Measure 1: Eight course embedded exam questions	Measure 1: >80 correct answers	Measure 1: 71% correct answers	Measure 1: Doesn't meet expectations. I attribute this to lack of focus of questions on Learning Outcome 7. I also believe the use of a text is making focus on course learning objectives more opaque.	<p>Revise course to incorporate exclusively public source material, abandoning the use of a textbook.</p> <p>Revisit questions used to assess Learning Outcome 7 and focus and expand them more specifically on the outcome.</p>	<p>A significant amount of public source material was added to the course in addition to the text.</p> <p>These resources included cases, increased reliance on the Codification, and readings from practitioner literature and professional/technical guides.</p>

*Direct and indirect: at least one measure per objective must be a direct measure.

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 2: Effectively utilize the accounting cycle	Measure 1: Course embedded assignment	Measure 1: Students will score on average at or above 90% on the assessment methods.	<p>Spring 2019:</p> <p>42 of 46 students met the goal (91.3%)</p> <p>An ALEKS Initial Assessment was completed by each student at the end of week one. The assessment consisted of approximately 20 to 30 open-response questions. The student course mastery average at this point in time was 36.07%.</p> <p>In order to become proficient in the corporate accounting cycle, each student worked on mastering their individual ALEKS Pie by working through learning modules. By software default, progress assessments were triggered based on the number of learning objectives covered or time spent in ALEKS.</p> <p>Progress in ALEKS was monitored over the four weeks. Goals at the end of each week were as follows:</p> <ul style="list-style-type: none"> • Week 1 – Initial Assessment complete • Week 2 – 50% of ALEKS Pie complete • Week 3 – 75% of ALEKS Pie complete • Week 4 – Goal Completion Assessment <p>Upon completion of the ALEKS Pie, a Goal Completion Assessment was generated as the student's final task at the end of week 4. The student course</p>	<p>The Initial Assessment showed that students had not retained this material from Accounting 210. This may be due to performance or amount of time since taking this course.</p> <p>The Goal Completion Assessment showed an increased proficiency of the material with an average increase of +57.91 points on the final assessment.</p>	<p>To ensure continued retention, Accounting 3110 course material was developed to continually loop back to the accounting cycle.</p> <p>In addition, the accounting cycle is included in the comprehensive final exam</p>	<p>To ensure that all students meet an average proficiency at or above 90% on the Goal Completion Assessment, progress in ALEKS will continue be monitored.</p> <p>To increase the student's commitment to this project, this assignment is worth a total of 100 points.</p> <p>It is critical that each student spend the time required in ALEKS in order to increase their proficiency in the accounting cycle. In in turn, this will provide for a solid accounting cycle foundation as they continue on into their upper division coursework.</p>

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
			mastery average was 93.98% with an average of 11.64 hours spent working within ALEKS. A total of 4 out of the 46 (8.70%) students did not meet this level of proficiency. The mastery average for these students was 73.25%. A total of 1 out of the 4 students did not complete the project.			
			<p>Fall 2018:</p> <p>51 of 55 students met the goal (92.73%)</p> <p>An ALEKS Initial Assessment was completed by each student at the end of week one. The assessment consisted of approximately 20 to 30 open-response questions. The student course mastery average at this point in time was 31.16%.</p> <p>In order to become proficient in the corporate accounting cycle, each student worked on mastering their individual ALEKS Pie by working through learning modules. By software default, progress assessments were triggered based on the number of learning objectives covered or time spent in ALEKS.</p>	<p>The Initial Assessment showed that students had not retained this material from Accounting 210. This may be due to performance or amount of time since taking this course.</p> <p>The Goal Completion Assessment showed an increased proficiency of the material with an average increase of +64.64 points on the final assessment.</p>	<p>To ensure continued retention, Accounting 3110 course material was developed to continually loop back to the accounting cycle.</p> <p>In addition, the accounting cycle is included in the comprehensive final exam.</p>	<p>To ensure that all students meet an average proficiency at or above 90% on the Goal Completion Assessment, progress in ALEKS will continue be monitored.</p> <p>To increase the student's commitment to this project, this assignment is worth a total of 100 points.</p> <p>It is critical that each student spend the time required in ALEKS in order to increase their proficiency in the accounting cycle. In in turn, this will provide for a solid accounting cycle foundation as they continue on into their upper division coursework.</p>

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
			<p>Progress in ALEKS was monitored over the four weeks. Goals at the end of each week were as follows:</p> <ul style="list-style-type: none"> • Week 1 – Initial Assessment complete • Week 2 – 50% of ALEKS Pie complete • Week 3 – 75% of ALEKS Pie complete • Week 4 – Goal Completion Assessment <p>Upon completion of the ALEKS Pie, a Goal Completion Assessment was generated as the student's final task at the end of week 4. The student course mastery average was 95.80% with an average of 12.0 hours spent working within ALEKS. A total of 4 out of the 55 (7.27%) students did not meet this level of proficiency. The mastery average for these students was 84.5%.</p>			
			<p>Spring 2018:</p> <p>30 of 33 students met the goal (90.9%)</p> <p>An ALEKS Initial Assessment was completed by each student at the end of week one. The assessment consisted of approximately 20 to 30 open-response questions. The student course mastery average at this point in time was 26.03%.</p> <p>In order to become proficient in the corporate accounting cycle, each student worked on mastering their individual ALEKS Pie by working</p>	<p>The Initial Assessment showed that students had not retained this material from Accounting 2010. This may be due to performance or amount of time since taking this course.</p> <p>The Goal Completion Assessment showed an increased proficiency of the material with an average increase of +68.70</p>	<p>To ensure continued retention, Accounting 3110 course material was developed to continually loop back to the accounting cycle.</p> <p>In addition, the accounting cycle is included in the comprehensive final exam.</p>	<p>To ensure that all students meet an average proficiency at or above 90% on the Goal Completion Assessment, progress in ALEKS will continue be monitored.</p> <p>To increase the student's commitment to this project, the points for this assignment were increased to 100 points (50 points in prior semester).</p> <p>It is critical that each student spend the time required in</p>

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
			<p>through learning modules. By software default, progress assessments were triggered based on the number of learning objectives covered or time spent in ALEKS.</p> <p>Progress in ALEKS was monitored over the four weeks. Goals at the end of each week were as follows:</p> <ul style="list-style-type: none"> • Week 1 – Initial Assessment complete • Week 2 – 50% of ALEKS Pie complete • Week 3 – 75% of ALEKS Pie complete • Week 4 – Goal Completion Assessment <p>Upon completion of the ALEKS Pie, a Goal Completion Assessment was generated as the student's final task at the end of week 4. The student course mastery average was 94.73% with an average of 13.06 hours spent working within ALEKS. A total of 3 out of the 33 (9.09%) students did not meet this level of proficiency. The mastery average for these students was 86.00%.</p>	points on the final assessment.		ALEKS in order to increase their proficiency in the accounting cycle. In in turn, this will provide for a solid accounting cycle foundation as they continue on into their upper division coursework.

		<p>Fall 2017:</p> <p>39 of 48 students met the goal (81.25%)</p> <p>An ALEKS Initial Assessment was completed by each student at the end of week one. The assessment consisted of approximately 20 to 30 open-response questions. The student course mastery average at this point in time was 33.19%.</p> <p>In order to become proficient in the corporate accounting cycle, each student worked on mastering their individual ALEKS Pie by working through learning modules. By software default, progress assessments were triggered based on the number of learning objectives covered or time spent in ALEKS.</p> <p>Progress in ALEKS was monitored over the four weeks. Goals at the end of each week were as follows:</p> <ul style="list-style-type: none"> • Week 1 – Initial Assessment complete • Week 2 – 50% of ALEKS Pie complete • Week 3 – 75% of ALEKS Pie complete • Week 4 – Goal Completion Assessment <p>Upon completion of the ALEKS Pie, a Goal Completion Assessment was generated as the student’s final task at the end of week 4. The student course mastery average was 90.46% with an average of 10.4 hours spent working within ALEKS. A total of 9 out of the 48 (18.75%) students did not meet this level of proficiency. The mastery average for these students was 86.71%. A total of 2 out of the 9 students did not complete the project.</p>	<p>The Initial Assessment showed that students had not retained this material from Accounting 2010. This may be due to performance or amount of time since taking this course.</p> <p>The Goal Completion Assessment showed an increased proficiency of the material with an average increase of +57.27 points on the final assessment.</p>	<p>To ensure continued retention, Accounting 3110 course material was developed to continually loop back to the accounting cycle.</p> <p>In addition, the accounting cycle is included in the comprehensive final exam.</p>	<p>To ensure that all students meet an average proficiency at or above 90% on the Goal Completion Assessment, progress in ALEKS will continue be monitored.</p> <p>To increase the student’s commitment to this project, the points for this assignment will be revised next semester from 50 to 100 points.</p> <p>It is critical that each student spend the time required in ALEKS in order to increase their proficiency in the accounting cycle. In in turn, this will provide for a solid accounting cycle foundation as they continue on into their upper division coursework.</p>
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Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 3: Understand the audit process	Measure 1: Course embedded exam questions	Measure 1: Students will score on average at or above 80% on the assessment methods.	Spring 2019 N = 50 Students achieved a 79% overall accuracy rate on the 12-part attribute sampling problem.	Students achieved a 79% overall accuracy rate on the 12-part attribute sampling problem.	I will add an in-class case requiring students to walk through the attributes sampling process and assign an out-of-class case giving students an opportunity to practice sampling skills and discuss sampling concepts in auditing standards. To more directly address students' broad understanding of audit risk, future measurement for this objective will take place via student response to an audit risk analysis in a final exam essay question.	I will spend more class time discussing sampling concepts and give students more in-class time to master the sampling procedure. I will also reassign a mandatory Connect (McGraw Hill learning system) homework assignment, which includes 5 problems about various sampling aspects.
			Fall 2018 N = 40 Students achieved a 74% overall accuracy rate on the 12-part attribute sampling problem.	Due to a transition to utilizing the Testing Center (and the Chi Tester program), the nature of grading and, therefore, measuring student success changed from prior semesters. In prior semesters, students responded to a single problem and received an overall grade. In the current semester, students	I determined that there had been a technical problem with a key homework problem in the Connect assignment, which caused confusion among students about attributes sampling immediately before the exam date. I notified the publisher of this problem and will again utilize the corrected homework	I will spend more class time discussing sampling concepts and give students more in-class time to master the sampling procedure. I will also introduce a mandatory Connect (McGraw Hill learning system) homework assignment, which includes 5 problems about various sampling aspects.

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
				responded to a 12-part series of questions that received individual grades.	assignment to more effectively allow students to practice attributes sampling skills.	

*Direct and indirect: at least one measure per objective must be a direct measure.

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 4: Be proficient with accounting information systems and controls	Measure 1: Course embedded assignment	Measure 1: Fall 2017: Target is 85% average for both assignments. N=26 SUA, N=29 for Qbooks7	Measure 1: Met 85% average for both SUA and Quickbooks.	Measure 1: Quickbooks score was higher than SUA.	As target performance was achieved, the course will continue as is.	Continue the order of the SUA followed by the Quickbooks assignment. Quickbooks reinforces the big picture and how the accounting computer system handles the transactions and updates the account balances. Then they are more ready to do internal control evaluation (Measure 2).
		Fall 2018: Target is 85% average for both assignments. N= 26 SUA, N= 25 for Qbooks	Met 85% average for both SUA and Quickbooks.	Quickbooks score was higher than SUA.	As target performance was achieved, the course will continue as is.	Continue the order of the SUA followed by the Quickbooks assignment. Quickbooks reinforces the big picture and how the accounting computer system handles the transactions and updates the account balances. Then they are more ready to do internal control evaluation (Measure 2).

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
	Measure 2: Course embedded assignment	Measure 2: Fall 2017: Target is 85% average. N=29	Measure 2: Met 85% overall.	Measure 2: Post test scores were significant increase over pre-test (use paired one tail t-test P-val < .01).	As target performance was achieved, the course will continue as is.	Pretest and post test is not part course grade. However, number taking is getting less, so need to give incentive to take pre and post test
		Fall 2018: Target is 85% average. N=26	Met 85% overall.	Post test scores were significant increase over pre-test (use paired one tail t-test P-val < .01).	As target performance was achieved, the course will continue as is.	Pretest and post test is not part course grade. Number taking both pre and post test was more than prior semesters. Continue Assignment as is. Have three professors at other universities using this assignment that I have developed

*Direct and indirect: at least one measure per objective must be a direct measure.

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
<p>Learning Outcome 5:</p> <p>Understand tax law and compliance</p>	<p>Measure 1:</p> <p>Course embedded assignment: tax return preparation</p>	<p>Measure 1:</p> <p>Students meet expectations if they earn at least 65 out of 75 points (87%) on the assignment.</p>	<p>Measure 1:</p> <p>Spring 2019</p> <p>N = 29</p> <p>83% of students met or exceeded expectations.</p>	<p>Measure 1:</p> <p>Target performance was not achieved, but results have improved over the previous semester.</p>	<p>Students continue to struggle with navigating the tax return software. Additional instruction will be provided, and this instruction will be specific to the issues students will encounter in the tax return assignment.</p>	<p>Providing additional feedback on earlier assignments appears to have a positive impact on student success as evidenced by the semester over semester improvement on this measure. This practice will be implemented in future semesters.</p> <p>Going forward, as concepts are presented in class, emphasis will be placed on correct tax return reporting. For example, as we discuss the types of income that are subject to taxation, we will cover both the tax law providing the rules for income inclusion, as well as review the individual tax forms so students become familiar with how the income is reported to the government.</p>

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
			Fall 2018 N = 41 78% of students met or exceeded expectations	Target performance was not achieved, but results have improved over the previous semester.	Students continue to struggle with navigating the tax return software. Additional instruction will be provided, and this instruction will be specific to the issues students will encounter in the tax return assignment.	Providing additional feedback on earlier assignments appears to have a positive effect on student success as evidenced by the semester over semester improvement on this measure. Feedback was previously provided via Canvas. Going forward, each tax return assignment will be reviewed during class after all assignments are graded. This debrief should provide additional feedback and reinforcement of important concepts and skills necessary for success on the third tax return.
			Spring 2018 N = 32 72% of students met or exceeded expectations	Target performance was not met. This is partially attributable to the fact that Congress passed sweeping tax reform the end of 2017. The course material was updated to reflect these changes, but the tax software available to students to complete this assignment reflected the old tax law. This created confusion during the tax preparation process.	Performance issues due to dated tax return software are not a concern, as the software will be updated as soon as possible to reflect recent tax law changes. To further improve student performance, the assignment will be presented in more detail going forward. Students appear to struggle not as much with the concepts, but more with the software. Additional instruction will be	This measurement is the third of three tax return assignments completed as part of the course. Going forward, students will be provided additional feedback regarding the first two assignments so that they can incorporate the feedback into the third and final tax return project.

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
					provided on how to navigate the tax software in future semesters.	
Learning Outcome 6: Effectively use research tools	Measure 1: Course embedded writing assignment	Measure 1: Students meet expectations if they earn at least 21 out of 25 points (84%) on the assignment.	Measure 1: Spring 2019 N = 29	Measure 1: Target performance was met. 90% of students met or exceeded expectations.	Students appear to understand how to navigate tax research software and communicate their findings in a professional research memo. This measurement is the third and final tax research project assigned as part of the course. Feedback is provided for the first two assignments; students are expected to incorporate this feedback into their final assignment. Going forward, this feedback and guidance will continue.	Going forward, careful feedback and guidance will be provided for initial research assignments so that students can incorporate this information into subsequent research memos.
			Fall 2018 N = 41	Target performance was met. 85% of students met or exceeded expectations.	Students appear to understand how to navigate tax research software and communicate their findings in a professional research memo.	Going forward, careful feedback and guidance will be provided for initial research assignments so that students can incorporate this information into subsequent research memos.

Evidence of Learning: Courses within the Major						
Measurable Learning Outcome	Method of Measurement*	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
					This measurement is the third and final tax research project assigned as part of the course. Feedback is provided for the first two assignments; students are expected to incorporate this feedback into their final assignment. Going forward, this feedback and guidance will continue.	
			Spring 2018 N = 32 94% of students met or exceeded expectations	Target performance was met. 94% of students met or exceeded expectations.	Students appear to understand how to navigate tax research software and communicate their findings in a professional research memo. This measurement is the third and final tax research project assigned as part of the course. Feedback is provided for the first two assignments; students are expected to incorporate this feedback into their final assignment. Going forward, this feedback and guidance will continue.	Going forward, careful feedback and guidance will be provided for initial research assignments so that students can incorporate this information into subsequent research memos.

Appendix A

Most departments or programs receive a number of recommendations from their Five/Seven-Year Program Review processes. This page provides a means of updating progress towards the recommendations the department/program is acting upon.

Additional narrative:

Assurance of Learning was not identified as an area of significant concern during the School of Accounting and Taxation's latest Program Review. However, the School of Accounting and Taxation is in the process of evaluating its current learning goals and outcomes and better aligning them with the goals and outcomes of the Goddard School. The department is creating an updated curriculum map and reviewing data collection and assessment points to ensure the department is measuring student learning at the best points throughout the curriculum.

Appendix B

Please provide the following information about the full-time and adjunct faculty contracted by your department during the last academic year (summer through spring). Gathering this information each year will help with the headcount reporting that must be done for the final Five Year Program Review document that is shared with the State Board of Regents.

Faculty Headcount	2017-28	2018-19
With Doctoral Degrees (Including MFA and other terminal degrees, as specified by the institution)	12	12
Full-time Tenured	8	8
Full-time Non-Tenured (includes tenure-track)	4	4
Part-time and adjunct		
With Master's Degrees	3	3
Full-time Tenured		
Full-time Non-Tenured	3	3
Part-time and adjunct		
With Bachelor's Degrees		
Full-time Tenured		
Full-time Non-tenured		
Part-time and adjunct		
Other		
Full-time Tenured		
Full-time Non-tenured		
Part-time		
Total Headcount Faculty		
Full-time Tenured	8	8
Full-time Non-tenured	7	7
Part-time		

Please respond to the following questions.

- 1) First year student success is critical to WSU's retention and graduation efforts. We are interested in finding out how departments support their first-year students. Do you have mechanisms and processes in place to identify, meet with, and support first-year students? Please provide a brief narrative focusing on your program's support of new students:
- a. Any first-year students taking courses in your program(s).

First-year students may be enrolled in ACTG 2010 and/or ACTG 2020. These courses are part of the General Education and Business Foundation courses required when declaring a major within the Goddard School. The School of Accounting and Taxation is careful to assign these courses to faculty members best suited to supporting first-year students.

The School of Accounting and Taxation has created a mentorship program to retain students once they have selected accounting as a major. Students are assigned a faculty mentor when they enroll in ACTG 3110. Students are required to meet with their faculty mentor once during the semester to discuss their progression through the accounting major and their career options upon graduation. While students are only required to meet with their mentor once, they are encouraged to do so more often and to maintain the relationship until graduation. Students must prepare a summary of their meeting with their faculty mentor. Students overwhelmingly provide positive feedback about their mentorship meeting.

- b. Students declared in your program(s), whether or not they are taking courses in your program(s)

All accounting students are encouraged to participate in the Freshman Sophomore Business Club and in Beta Alpha Psi. Participation in these clubs builds a sense of community among accounting and business majors. Additionally, these clubs provide opportunities for students to network with potential employers and engage with guest speakers who provide insight regarding business and accounting careers. Faculty members often attend Beta Alpha Psi meetings and events, providing students an opportunity to get to know their professors or future professors in a relaxed atmosphere outside of the classroom.

- 2) A key component of sound assessment practice is the process of 'closing the loop' – that is, following up on changes implemented as a response to your assessment findings, to determine the impact of those changes/innovations. It is also an aspect of assessment on which we need to improve, as suggested in our NWCCU mid-cycle report. Please describe the processes your program has in place to 'close the loop'.

The School of Accounting and Taxation discusses the Assurance of Learning process at least annually during faculty meetings. The department emphasizes that assessment should not be course-based assessment, but rather curriculum-based assessment. If students are not meeting the expectations established in the Assurance of Learning program, the department reviews a curriculum map to review where concepts are introduced, reinforced, and applied. A closing the loop activity might be necessary in the course that collects the data for the assessment point, but closing the loop activities might also be necessary in other courses to improve success at the assessment point. The department reviews its entire curriculum to determine appropriate closing the loop activities and when these activities should be introduced.

Glossary

Student Learning Outcomes/Measurable Learning Outcomes

The terms ‘learning outcome’, ‘learning objective’, ‘learning competency’, and ‘learning goal’ are often used interchangeably. Broadly, these terms reference what we want students to be able to do AFTER they pass a course or graduate from a program. For this document, we will use the word ‘outcomes’. Good learning outcomes are specific (but not too specific), are observable, and are clear. Good learning outcomes focus on skills: knowledge and understanding; transferrable skills; habits of mind; career skills; attitudes and values.

- Should be developed using action words (if you can see it, you can assess it).
- Use compound statements judiciously.
- Use complex statements judiciously.

Curriculum Grid

A chart identifying the key learning outcomes addressed in each of the curriculum’s key elements or learning experiences (Suskie, 2019). A good curriculum:

- Gives students ample, diverse opportunities to achieve core learning outcomes.
- Has appropriate, progressive rigor.
- Concludes with an integrative, synthesizing capstone experience.
- Is focused and simple.
- Uses research-informed strategies to help students learn and succeed.
- Is consistent across venues and modalities.
- Is greater than the sum of its parts.

Target Performance (previously referred to as ‘Threshold’)

The level of performance at which students are doing well enough to succeed in later studies (e.g., next course in sequence or next level of course) or career.

Actual Performance

How students performed on the specific assessment. An average score is less meaningful than a distribution of scores (for example, 72% of students met or exceeded the target performance, 5% of students failed the assessment).

Closing the Loop

The process of following up on changes made to curriculum, pedagogy, materials, etc., to determine if the changes had the desired impact.

Continuous Improvement

An idea with roots in manufacturing, that promotes the ongoing effort to improve. Continuous improvement uses data and evidence to improve student learning and drive student success.

Direct evidence

Evidence based upon actual student work; performance on a test, a presentation, or a research paper, for example. Direct evidence is tangible, visible, and measurable.

Indirect evidence

Evidence that serves as a proxy for student learning. May include student opinion/perception of learning, course grades, measures of satisfaction, participation. Works well as a complement to direct evidence.

HIEE – High Impact Educational Experiences

Promote student learning through curricular and co-curricular activities that are intentionally designed to foster active and integrative student engagement by utilizing multiple impact strategies.