

Weber State University
Annual Assessment of Evidence of Learning

Cover Page

Department/Program: School of Accounting & Taxation: Undergraduate Accounting
Academic Year of Report: 2015-2016
Date Submitted: 1/18/2016
Report author: James Hansen

Contact Information:
Phone: 801.626.6433
Email: jameshansen2@weber.edu

A. Brief Introductory Statement:

Please review the Introductory Statement and contact information for your department displayed on the assessment site: <http://www.weber.edu/portfolio/departments.html> - if this information is current, please indicate as much. No further information is needed. We will indicate “Last Reviewed: [current date]” on the page.
If the information is not current, please provide an update:

Information is current.

B. Mission Statement

Please review the Mission Statement for your department displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html> - if it is current, please indicate as much; we will mark the web page as “Last Reviewed [current date]”. No further information is needed.

If the information is not current, please provide an update:

Information here is current.

C. Student Learning Outcomes

Please review the Student Learning Outcomes for your department displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html> - if they are current, please indicate as much; we will mark the web page as “Last Reviewed [current date]”. No further information is needed.

If they are not current, please provide an update:

Information is current.

D. Curriculum

Please review the Curriculum Grid for your department displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html> - if it is current, please indicate as much; we will mark the web page as “Last Reviewed: [current data]”. No further information is needed.

If the curriculum grid is not current, please provide an update:

There is one modification to Learning Outcome 4 and ACTG 4510 Auditing. There are no other changes to the grid.

Curriculum Map

Core Courses in Department/Program	Learning Outcome 1	Learning Outcome 2	Learning Outcome 3	Learning Outcome 4	Learning Outcome 5	Learning Outcome 6	Learning Outcome 7
	ACTG 2010 Survey of Accounting I	1	1	1	1	1	1
ACTG 2020 Survey of Accounting 2	1	1				1	1
ACTG 3110 Intermediate Financial Accounting I	2	2			1	2	2
ACTG 3120 Intermediate Financial Accounting II	2	2				2	2
ACTG 3300 Cost Accounting	2					2	2
ACTG 3400 Taxation of Individuals	2				2	2	2
ACTG 3750 Accounting & Information Systems	2	2		2		2	2
ACTG 4510 Auditing	3	2	2/3	2		3	2
ACTG 5140 Accounting for Global & Complex Entities	3	3		3		3	3
ACTG 5440 Taxation of Business Entities	3				3		2

Note^a: Define words, letters or symbols used and their interpretation; i.e. 1= introduced, 2 = emphasized, 3 = mastered or I = Introduced, E = Emphasized, U = Utilized, A = Assessed Comprehensively; these are examples, departmental choice of letters/numbers may differ

Note^b: Rows and columns should be transposed as required to meet the needs of each individual department

Additional Information (if needed)

E. Assessment Plan

Please review the Assessment Plan for your department displayed on the assessment site:

<http://www.weber.edu/portfolio/departments.html> - if the plan current, please indicate as much; we will mark the web page as “Last Reviewed [current date]”. No further information is needed.

If the plan is not current, please provide an update:

The site should contain an up-to-date assessment plan with planning going out a minimum of three years beyond the current year. Please review the plan displayed for your department at the above site. The plan should 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.).

Please be sure to include your planned assessment of any general education courses taught within your department. This information will be used to update the General Education Improvement and Assessment Committee’s planning documentation.

The plan is current.

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

There are a variety of ways in which departments can choose to show evidence of learning. This is one example. The critical pieces to include are 1) what learning outcome is being assessed, 2) what method of measurement was used, 3) what the threshold for ‘acceptable performance’ is for that measurement, 4) what the actual results of the assessment were, 5) how those findings are interpreted, and 6) what is the course of action to be taken based upon the interpretation.

Assessment Tools and Procedures

ACTG	Outcome/Objective	Data Collection Point	Tools and Procedures	Frequency	Update for 2015-16
1	<p>Understand the professional role played by accountants in society</p> <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 5140 	<ul style="list-style-type: none"> Course embedded— exam question 	<ul style="list-style-type: none"> Semester taught 	<ul style="list-style-type: none"> New outcome owner and new course.
2	<p>Effectively utilize the accounting cycle</p> <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 	<ul style="list-style-type: none"> New outcome owner and new web-based assessment and learning program.
3	<p>Understand the audit process</p> <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— 	<ul style="list-style-type: none"> Semester taught 	<ul style="list-style-type: none"> No change in the current

			exam questions		cycle to AoL processes.
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 	<ul style="list-style-type: none"> • No change in the current cycle to AoL processes. • No change in the current cycle to AoL processes.
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 	<ul style="list-style-type: none"> • No change in the current cycle to AoL processes.
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 	<ul style="list-style-type: none"> • No change in the current cycle to AoL processes.
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 5140 	<ul style="list-style-type: none"> Course embedded—exam 	<ul style="list-style-type: none"> Semester taught 	<ul style="list-style-type: none"> New outcome owner and new course.
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Interpretation of data, Curricula Changes, and Interpretation of Changes

ACTG	Outcome/Objective	Cycles	Interpretation of data ^a	Closing-the-Loop	Interpretation	Update for 2015-2016
1	<p>Understand the professional role played by accountants in society</p> <ul style="list-style-type: none"> Demonstrate an understanding of the professional, ethical, and regulatory role of accounting in society 	3	Questions are rigorous and normalized to arrive at a grade. The questions explore not only role, but the extent to which accountants rely on professional judgment. Many seem still to be wedded to the idea of our role as bookkeepers.	Plan is to incorporate more case materials (e.g., Trueblood) that delve into very subjective and interpretive areas (i.e., the professional aspects of being an accountant,) stressing that the support one builds for an answer is as important as the answer itself.	<p>Spring 2016 Cycle: N = 37</p> <p>Average = 67% Not meeting standard</p>	Change in owner, course, and questions used for assessment.
2	<p>Effectively utilize the accounting cycle</p> <ul style="list-style-type: none"> Be proficient with the key 	1	This objective is measured in Accounting 3110 through ALEKS. ALEKS is a web-based assessment and	To ensure that all students meet an average proficiency at or above 90% on the Goal Completion Assessment, progress	<p>Fall 2016 Cycle: N = 60</p>	Change in owner course, and method used for assessment.

	steps in the accounting cycle		learning program that assesses the student's knowledge of the corporate accounting cycle (accrual basis).	in ALEKS will be monitored. Students will be given a weekly % of completion goal. This will ensure that students spend the required time in ALEKS to successful. This is a 4 week project that should be worked on throughout this period.	93% of students met or exceeded expectations.	
3	Understand the audit process <ul style="list-style-type: none"> Demonstrate knowledge of audit, control and detection risks 	4	On the more difficult grading metric, students received an average of 90% of possible points on an attribute sampling question which dealt with audit, control, and detections risks.	I will spend more class time and give students more in class time to master the sampling procedure.	Spring 2016 Cycle N= 24 90% of students met or exceeded expectations.	Continue to work on improvement with the students. This is a skill they will need in their audit profession. I will provide more in-class opportunities for practice before I measure again. If performance stays steady, I will focus on another type of sampling problem.
4	Be proficient with accounting information systems and controls <ul style="list-style-type: none"> A. Be proficient with 	A. 4	<ul style="list-style-type: none"> A. Systems understanding aid (SUA) followed by computerized accounting system 	<ul style="list-style-type: none"> A. In the future, will continue to measure whether Quickbook score on average is 	A. Fall 2016 Cycle N=31 85% of students met/exceeded expectations	<ul style="list-style-type: none"> A. Put Quickbooks assignment immediately after the SUA Assignment, so students

	<p>accounting information solutions</p> <ul style="list-style-type: none"> B. Document accounting processes & controls 	B. 4	<p>software with same transactions.</p> <ul style="list-style-type: none"> B. Internal Control documentation and evaluation case using INFOCUS 	<p>higher SUA score.</p> <ul style="list-style-type: none"> B. Continue getting better increase from pretest to post test. Percent of students who took post-test was much improved over those who took pretest. 	<p>B. Fall 2016 Cycle N = 31 85% of students met/exceeded expectations</p>	<p>understand what the accounting software is doing behind the scenes. Students have a picture in their minds of source documents, journals, ledgers, financial reports and the process of recording and posting transactions in the accounting system from doing it by hand and thus have a better understanding of what the computer program is doing and what the structure of the data files look like.</p> <ul style="list-style-type: none"> B. Worked to get more students to take the pretest and follow up with post test
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5	<p>Understand tax law and compliance</p> <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"> 1 	<ul style="list-style-type: none"> With the change in software, the results from this cycle show demonstrable improvement over the previous software experience in terms of learning outcomes. With the previous software, around 85% of the class would meet or exceed expectations. This is a closing the loop result. 	<ul style="list-style-type: none"> Continue to monitor. 	<p>Fall 2016 Cycle n=46 96% of students met or exceeded expectations.</p>	<ul style="list-style-type: none"> In 2015, I switched the tax software on which students prepared Tax Return #4.
6	<p>Effectively use research tools</p> <ul style="list-style-type: none"> Utilize relevant Internet sites and research databases as resources to gather information 	<ul style="list-style-type: none"> 1 	<ul style="list-style-type: none"> Less than 80% of student met/exceeded expectations. The final research assignment depends heavily on the student's 	<ul style="list-style-type: none"> Students at this level have a difficult time reading Tax Court cases. On this account, I plan to modify the way in which I introduce the 	<p>Fall 2016 Cycle n = 49 72% of students met/exceeded expectations.</p>	<ul style="list-style-type: none"> Changes will be implemented and monitored

			reading of the case.	research assignments. I will explain who the parties are, how to determine what the issue is and how to overall approach the reading of the case.		
7	<p>Be globally informed</p> <ul style="list-style-type: none"> Understand implications of internationalization of business on accounting practices 		Midterm exam covering the international accounting content of a capstone course, ACTG 5140, in the accounting curriculum.	Gradually begin moving international content (in particular, IFRS) to Intermediate Accounting I & II and advance the content in 5140 to more sophisticated topics.	<p>Spring 2016 Cycle N = 37 Average = 62%</p> <p>While 62% seems low, this number is built from very rigorous questions over an extensive set of material.</p>	Transitioned learning outcome to new assessment and new course.

G. Summary of Artifact Collection Procedure

Artifact	Learning Outcome Measured	When/How Collected?	Where Stored?
Exam Questions Results	Learning Outcome 1	Exam Administration	With outcome owner
Web-based assessment and learning program	Learning Outcome 2	Web-based assessment report	With outcome owner

Exam Questions Results	Learning Outcome 3	Exam Administration	With outcome owner
Assignment Rubric	Learning Outcome 4	Rubric Assessment	With outcome owner
Assignment Rubric	Learning Outcome 5	Rubric Assessment	With outcome owner
Assignment Rubric	Learning Outcome 6	Rubric Assessment	With outcome owner
Exam Questions Results	Learning Outcome 7	Exam Administration	With outcome owner

Summary Information (as needed)

Appendix A

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	15
With Doctoral Degrees (Including MFA and other terminal degrees, as specified by the institution)	11
Full-time Tenured	8
Full-time Non-Tenured (includes tenure-track)	3
Part-time	
With Master's Degrees	4
Full-time Tenured	
Full-time Non-Tenured	3
Part-time	1
With Bachelor's Degrees	
Full-time Tenured	
Full-time Non-tenured	
Part-time	
Other	
Full-time Tenured	
Full-time Non-tenured	
Part-time	
Total Headcount Faculty	
Full-time Tenured	8
Full-time Non-tenured	6
Part-time	1

Please respond to the following questions.

- 1) Based on your program's assessment findings, what subsequent action will your program take?

During the past four years, several new members have joined the faculty. We have starting reviewing learning outcomes and changed faculty assignments for assessment based on this faculty change. We will now work to have a greater portion of the faculty involved in assessment. Revisions will be on going.

- 2) We are interested in better understanding how departments/programs assess their graduating seniors. Please provide a short narrative describing the practices/curriculum in place for your department/program. Please include both direct and indirect measures employed.

Besides the methods mentioned above, the major way that we assess students graduating from the undergraduate accounting program is through the Certified Public Accountant (CPA) Exam. We are able to track how our students are doing on the CPA exam following graduation. We also give our graduating seniors a survey. One of the questions deals with employment upon graduation. This is an indirect way to measure whether the students have learned the material taught in the program and whether an external source (the employer) values and rewards the students learning by offering them a job.