Weber State University
Annual Assessment of Evidence of Learning

Cover Page

Department/Program: School of Accounting & Taxation: Undergraduate Accounting
Academic Year of Report: 2014-2015
Date Submitted: 12/23/2015
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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:

The current curriculum map is current.

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	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			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 2012-13
1	**Understand the professional role played by accountants in society** • Demonstrate an understanding of the professional, ethical, and regulatory role of accounting in society	• ACTG 2010	• Course embedded— exam question	• Semester taught	• New outcome owner.
2	**Effectively utilize the accounting cycle** • Be proficient with the key steps in the accounting cycle	• ACTG 3110	• Course embedded-- assignment	• Semester taught	• No change in the current cycle to AoL processes.
3	**Understand the audit process** • Demonstrate knowledge of audit, control and detection risks	• ACTG 4510	• Course embedded— exam questions	• Semester taught	• New learning outcome owner.
4	**Be proficient with accounting information systems and controls**				

	• Be proficient with accounting information solutions • Document accounting processes & controls	• ACTG 3750 • ACTG 3750	• Course embedded--assignment • Course embedded--assignment	• Semester taught • Semester taught	• No change in the current cycle to AoL processes. • No change in the current cycle to AoL processes.
5	**Understand tax law and compliance** • Apply the appropriate tax law and compliance forms to complete individual tax returns	• ACTG 3400	• Course embedded--assignment	• Semester taught	• No change in the current cycle to AoL processes.
6	**Effectively use research tools** • Utilize relevant Internet sites and research databases as resources to gather information	• ACTG 3400	• Course embedded—writing assignment	• Semester taught	• No change in the current cycle to AoL processes.
7	**Be globally informed** • Understand implications of internationalization of business on accounting practices	• BSAD 4780	• MFT	• Annual	• No change in the current cycle to

					AoL processes.

Interpretation of data, Curricula Changes, and Interpretation of Changes

ACTG	Outcome/Objective	Cycles	Interpretation of data[a]	Closing-the-Loop	Interpretation	Update for 2014-2015
1	**Understand the professional role played by accountants in society** • Demonstrate an understanding of the professional, ethical, and regulatory role of accounting in society				**Fall 2014 Cycle:** N = ___	• Due to change in owner, no assessment data was collected this cycle.
2	**Effectively utilize the accounting cycle** • Be proficient with the key steps in the accounting cycle	• 4	Assignment was graded using rubric in which points were awarded for recording in journals, posting to ledgers, use of a worksheet, adjusting entries, completing the worksheet, preparing	Developed several classroom examples including an adjusting entries example consisting of 20 adjusting entries of moderate to difficult complexity that we completed together in	**Fall 2014 Cycle:** Section 1: n = 32 Average = 84%. Section 2: n = 33 Average = 66%	• No updates.

			the income statement, preparing the retained earnings statement, preparing the balance sheet, and preparing the post-closing trial balance.	class, prepared and distributed readings on special journals and closing entries, and prepared and distributed a list of hints.	Student scores indicated that some students did not understand the use of special journals, the logic behind adjusting entries, the logic behind closing entries, or all of the above. The low average in Section 2 is the result of seven students not submitting this assignment. The average without the students who earned zero points would be 84%, the same average achieved by students in Section 1.	
3	**Understand the audit process** • Demonstrate knowledge of audit, control and detection risks	• 3	On the more difficult grading metric, students received an average of 81% of possible points on an attribute sampling	I will spend more class time and give students more in class time to master the sampling procedure.	**Spring 2015 Cycle** N= 24 81% 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

			question which dealt with audit, control, and detections risks.			practice before I measure again.
4	**Be proficient with accounting information systems and controls** • Be proficient with accounting information solutions • Document accounting processes & controls	• 3 • 3	• Meeting std. • Met 85% Overall. Could improve in documenting controls related to General Ledger processes	• Continue to put Quickbooks assignment immediately after the SUA Assignment, so students 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	**Fall 2015 Cycle N=38** 85% of students met/exceeded expectations **Fall 2015 Cycle** N = 38 85% of students met/exceeded expectations	• I asked the students if they liked doing the Quickbooks assignment right after the SUA. They said yes, because the detail of the documents, the recording, and posting process in relation to the financial statements made more sense to them. They could now better see the big picture and how the accounting computer system actually did the processing of the accounting "behind the scenes." • I will continue to assess to

				hand and thus have a better understanding of what the computer program is doing and what the structure of the data files look like. • Need to get more students to take the pretest and follow up with post test		determine whether sequence change allows students to better understand the big picture of internal controls. I am also starting to do an internal control pretest and posttest quiz to determine individual changes in learning.
5	**Understand tax law and compliance** • Apply the appropriate tax law and compliance forms to complete individual tax returns	• 3	• Standard not met.	• Currently, software is introduced in class session. A guide will now also be issued concurrently for out-of-class use.	**Fall 2015 Cycle** N = 39 Results: 71% of class met/exceeded expectations.	• Switched to new software this semester in an attempt to give students a better sense for professional tax preparation. New software brings with it challenges. With an eye toward improving outcomes, results will be monitored

						closely to determine whether the guide helps students.
6	**Effectively use research tools** • Utilize relevant Internet sites and research databases as resources to gather information	• 3	• Standard met.	• Students are meeting standard. Will continue to monitor.	**Fall 2015 Cycle** N = 40 Results: 90% of class met/exceeded expectations.	• Students are meeting standard. Will continue to monitor.
7	**Be globally informed** • Understand implications of internationaliz ation of business on accounting practices					Transitioning learning outcome to new artifact.

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
Exam Questions Results	Learning Outcome 2	Exam Administration	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
Major Field Test Data	Learning Outcome 7	MFT result report	With SAT AoL Rep.

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	
With Doctoral Degrees (Including MFA and other terminal degrees, as specified by the institution)	
Full-time Tenured	
Full-time Non-Tenured (includes tenure-track)	
Part-time	
With Master's Degrees	
Full-time Tenured	
Full-time Non-Tenured	
Part-time	
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	
Full-time Non-tenured	
Part-time	

Please respond to the following questions.

1) Reflecting on this year's assessment(s), how does the evidence of student learning impact your faculty's confidence in the program being reviewed; how does that analysis change when compared with previous assessment evidence?

   Each learning outcome owner has an acute sense for student learning. With little doubt, assessment data increase awareness of both strengths and weaknesses in the program. As specific examples, students have shown marked improvement in learning outcome 3, assessed in auditing. Learning outcome 4 continues a consistent track of achieved learning outcomes. Room for improvement exists at learning outcomes 2 and 5.

2) With whom did you share the results of the year's assessment efforts?

   Assessment efforts are shared with the chair and are disseminated as needed.

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

   During the past three years, several new members have joined the faculty. It, therefore, seems appropriate to review learning outcomes and spread assessment among a greater portion of the faculty. Revisions will be on going.