

Weber State University  
Biennial Report on Assessment of Student Learning

Cover Page

Department/Program: School of Accounting & Taxation: Undergraduate Accounting  
Academic Year of Report: 2020/21 (covering Summer 2019 through Spring 2021)  
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We have updated the Institutional Effectiveness website, which includes an update for each program page. All Biennial Assessment and Program Review reports will now be available on a single page. Please review your page for completeness and accuracy, and indicate on the list below the changes that need to be made. Access your program page from the top-level [results](#) page. Select the appropriate college and then your program from the subsequent page.

**A. Mission Statement**

**Information is current; no changes required.**

Information here is current.

**B. Student Learning Outcomes**

(please note the addition of certificate and associate credential learning outcomes)

**Information is current; no changes required.**

Information here is current. The School of Accounting and Taxation offers two undergraduate degrees, Accounting (BS) and Finance (BS). We do not offer certificates or an associate degree in accounting.

**C. Curriculum** (please note, we are using Google Sheets for this section so that updates are easier to make)

**Information is current; no changes required.**

Update if not current (you may request access to the Google Sheet if that is easiest, or we can make the updates):

I have provided as a separate attachment the new Accounting Curriculum Mapping Worksheet. The School of Accounting and Taxation has developed new Competency Goals and new Learning Objectives. These changes were made to better align the goals and objectives of the accounting program with those of the Goddard School. The attached curriculum map demonstrates in which accounting courses each Learning Objective is introduced, reinforced (emphasized), and/or applied (mastered).

## **D. Program and Contact Information**

**X Information is current; no changes required.**

Information here is current.

## **E. Assessment Plan**

We have traditionally asked programs to report on outcome achievement by students at the course level. We are encouraging programs to consider alternative assessment approaches and plans that are outcome-based as opposed to course-based, though course-based assessment can continue to be used. A complete assessment plan will include a timeline (which courses or which outcomes will be assessed each year), an overall assessment strategy (course-based, outcome-based, reviewed juries, ePortfolio, field tests, etc.), information about how you will collect and review data, and information about how the department/program faculty are engaged in the assessment review.

**Information is current; no changes required.**

The information currently provided on the website includes the following:

1. Assurance of Learning Cycle
2. Accounting Education Value-Chain View
3. Assessment Plan

The “Assurance of Learning Cycle” diagram should not be changed. It is an accurate visual of how the School of Accounting and Taxation approaches the AoL process.

The Accounting Education Value-Chain View requires the following changes:

1. This diagram lists the courses offered as part of the undergraduate accounting curriculum. The following courses should be removed: 3500, 5130, and 5440. The following courses should be added: 3130, 4140, and 4440.

The Assessment Plan requires the following changes:

The latest guidance from AACSB suggests an AoL program that measures student performance less frequently while focusing more efforts on meaningful closing the loop activities. The School of Accounting and Taxation has adjusted our AoL schedule accordingly. We last collected direct measures of student performance in Spring 2020. We will collect again in Spring 2022. In the interim, we are implementing closing the loop activities (curricular changes) that we hope will result in improved student performance across our learning objectives.

The website currently displays an outdated grid that suggests data collection every year. This no longer applies. Moving forward, we will collect direct measures of student performance and identify closing the loop activities in Spring 2020. We will implement closing the loop activities during Fall 2020, Spring 2021, and Fall 2021, and assess the effectiveness of closing the loop activities in Spring 2022. The cycle will then begin again.

The School of Accounting and Taxation collects indirect measures of student performance in addition to direct, outcome-based measures of student achievement. The department meets regularly with our Advisory Board. Board members provide feedback regarding our curriculum, including suggestions for potential improvements based on ongoing changes in the accounting profession. Additionally, our graduating students complete an exit survey. Students answer questions addressing the degree to which they feel they've met the learning objectives identified in our curriculum map. The accounting faculty discuss these indirect measures during department meetings to identify possible curriculum improvements.

## F. Student Achievement

- i. Percent of students completing degrees after 90 credit hours within 2 years and a reflection on that metric. What department initiatives are in place to address this?

Additive Program Unit Percentages									
Data for the most recent three years reflect in-progress students and may change over time									
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
In 1 Year or Less	29%	35%	39%	28%	40%	39%	43%	37%	10%
In 2 Years or Less	69%	69%	70%	57%	76%	69%	70%	40%	10%
In 3 Years or Less	82%	74%	80%	70%	85%	79%	72%	40%	10%
At Any Point	89%	78%	86%	78%	91%	79%	72%	40%	10%

From 2014-15 through 2018-19, the undergraduate accounting program averages a 68.4% completion within 2 years of 90CH. The School of Accounting and Taxation is dedicated to the academic and professional success of our students. As a department, we have developed the following initiatives to encourage our students to complete their degree in a timely manner:

1. Faculty Mentoring Program: Every accounting student enrolled in ACTG 3110 is assigned a faculty mentor. The student is required to meet with their faculty mentor at least once during the semester to discuss their progression through their degree program. Faculty members also discuss the importance of professional development and provide information regarding the accounting job market during these meetings.
2. Beta Alpha Psi: Beta Alpha Psi is an honor society for accounting students. The School of Accounting and Taxation maintains a Beta Alpha Psi chapter, providing students with valuable professional development and networking opportunities. Our BAP chapter hosts a “Meet the Firms” event every fall. This event is well attended by all accounting majors (not just BAP members). Students connect with representatives from local accounting firms and learn about internships and full-time employment opportunities. Additionally, our BAP chapter hosts a weekly professional speaker series which is also well attended by all accounting majors. Students learn about the various career opportunities available to them as accounting majors. The networking and professional development opportunities provided by Beta Alpha Psi encourage students to progress towards graduation by highlighting the career prospects waiting for them once they’ve obtained their bachelor’s degree.

The School of Accounting and Taxation faculty meets several times throughout the academic year to discuss strategic planning for the department. We will continue to focus on initiatives that encourage students towards a timely graduation during these meetings.

## Evidence of Learning

There are varieties of ways in which departments can choose to show evidence of learning.

### 1) Course-based assessment

- a. This is the format we have traditionally suggested programs use for assessment. The familiar 'evidence of learning worksheets' are included in the template and can also be accessed from the IE website. The critical pieces to include are:
  - i. learning outcomes addressed in the course,
  - ii. method(s) of measurement used,
  - iii. threshold for 'acceptable – that is, the target performance,
  - iv. actual results of the assessment,
  - v. interpretation/reflection on findings,
  - vi. the course of action to be taken based upon the interpretation,
  - vii. how that action will be evaluated.

### 2) Outcome-based assessment

- a. Moving from course-based to outcome-based assessment has the potential for programs to gather and reflect upon data that are more meaningful, and to connect assessment findings from throughout the program. The approach may be much easier for associates and certificate programs where only select students in classes are earning the credential. For more information email ([gniklason@weber.edu](mailto:gniklason@weber.edu))
- b. Reporting options include:
  - i. A traditional evidence-of-learning [worksheet](#) with an outcome (across multiple courses) as the focus (instead of a course with multiple outcomes).
  - ii. A report that is more [narrative-based](#).
  - iii. Other tools such as an ePortfolio in which key or signature assignments have been identified by the faculty, and uploaded by the student with their reflection. The key or signature assignments are aligned to student learning outcomes. (ePortfolio is an excellent assessment tool for certificates and associate degrees.)
  - iv. There are other approaches such as juried reviews, physical portfolios, field tests, etc.

- 3) General Education course assessment needs to continue to be reported at the course level using either the [traditional template](#) or a more [narrative-based format](#). See the [Checklist and Template](#) page for area-specific worksheets as well.

**Note: if you cannot download templates directly from this document, please visit our [template page](#) for downloads.**

A. Evidence of Learning: Courses within the Major

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 1:</p> <p>Understand standards, laws, regulations, and processes applicable to professional accounting</p> <p>Assessment Point:</p> <p>ACTG 3110 Intermediate Financial Accounting I</p>	<p>Measure 1:</p> <p>Course embedded assignment</p>	<p>Students will score on average at or above 90% on the assessment methods</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 28.85%.</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 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 +65.89 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 course 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 turn, this will provide for a solid accounting cycle foundation as they continue on into their upper division coursework.</p>

Progress in ALEKS was monitored over the four weeks. Goals at the end of each week were as follows:

- Week 1 - Initial Assessment complete
- Week 2 - 50% of ALEKS Pie complete
- Week 3 - 75% of ALEKS Pie complete
- Week 4 - Goal Completion Assessment

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 94.74% with an average of 13.54 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 84.75%. All students completed the project.



Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
<p>Learning Outcome 2:</p> <p>Demonstrate an understanding of the professional, ethical, and regulatory role of accountants in society</p> <p>Assessment Point:</p> <p>ACTG 4140 Accounting for Global and Complex Entities</p>	<p>Measure 1:</p> <p>Three course embedded exam questions</p>	<p>&gt;80 correct answers</p>	<p>93% correct answers</p>	<p>Continues to meet expectations and shows improvement from previous measures.</p>	<p>Because of slight shift in language of learning outcome, questions will be expanded to reflect ethical and regulatory dimensions. Additional content will be added to the course to further reflect the expanded language.</p>	<p>Incorporated "Your Choice Assignments" that included more material on professional responsibilities (original learning objective.) These included videos on the role of the CPA coupled with discussions, CPE courses related to the course, etc.</p> <p>Student performance on Learning Outcome 1 was sustained from 2018-19. No major indications of deficit in this outcome.</p>

Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
<p>Learning Outcome 3:</p> <p>Identify accounting issues</p> <p>Assessment Point:</p> <p>ACTG 3130 Accounting Data Analytics</p>	<p>Measure 1:</p> <p>Assignment that includes multiple choice questions</p> <p>1) Student need to indicate the methods an auditor can potentially use to find out duplicate payments.</p> <p>2) Student need to find out the correct number of duplicate payments using excel worksheet from the given data of a client company.</p>	<p>This assignment tests student's ability to identify accounting internal control issues. A 90% grade indicates good performance.</p>	<p>In total, 8 students did the assignment.</p> <p>6 students perform well. They have over 90% of the total points.</p>	<p>All the students understand the excel function used in this assignment. The majority (75%) of the students did well.</p> <p>However, it is important that students have solid knowledge of auditing procedures. The two students who did not do well only partially understand some auditing procedures.</p>	<p>I plan on interpreting certain auditing method/procedure before letting students start the assignments.</p>	<p>The question was discussed at class. The same assignment will be used in Spring 2021. And the lecture notes of Spring 2021 will include interpretation of related auditing procedures.</p>

Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
<p>Learning Outcome 4:</p> <p>Utilize relevant research resources to gather information</p> <p>Assessment Point:</p> <p>ACTG 3400 Taxation of Individuals</p>	<p>Measure 1:</p> <p>Final tax research assignment graded with rubric</p>	<p>Students meet expectations if they earn at least 21 out of 25 points (84%) on this assignment</p>	<p>19 of 22 students met or exceed the standard (86%)</p>	<p>Students appear to understand how to navigate tax research software and communicate their findings in a professional research memo. However, there is always room for improvement.</p>	<p>This measure is the third assignment in a series of research and writing projects completed in ACTG 3400. Students benefit from specific feedback and guidance on the first two research assignments as they complete this last research project. Student performance has improved as timely feedback for earlier assignments has been prioritized.</p>	<p>Timely and specific feedback will continue to be provided.</p> <p>Additionally, students request and appreciate more in-class research examples. In the future, more class time will be devoted to reading and interpreting case law, a skill necessary for successful tax research. Additional class time will also be devoted to in-class research assignments so students are better prepared and more confident when completing their research assignments.</p>

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>Generate and compare alternatives and propose solutions</p> <p>Assessment Point:</p> <p>ACTG 4140 Accounting for Global and Complex Entities</p>	<p>Ability to select a hedge for a portfolio of securities and assess its effectiveness at the end of the measurement period of two months</p>	<p>&gt;85% of students score greater than 90% on hedging assignment.</p>	<p>34 of 37 students scored greater than 90%</p>	<p>Students performed well in choosing securities that would afford an effective hedge. Interpretation of the effectiveness of their hedges was excellent. Many went beyond the requirements of the assignment to offer suggestions on how they may have altered their hedges (e.g., changing strike price) and how it would have affected the outcome.</p>	<p>With a relatively narrow dimension of "Generate and compare alternatives and propose solutions" covered by this assignment, I intend to expand the measure to include more challenging cases (e.g., written analyses of brief Deloitte cases.)</p>	<p>I intend include more challenging cases (e.g., written analyses of brief Deloitte cases) in the future.</p>

Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
<p>Learning Outcome 6:</p> <p>Demonstrate professional written communication skills</p> <p>Assessment Point:</p> <p>ACTG 3400 Taxation of Individuals</p>	<p>Measure 1:</p> <p>Final tax research assignment graded with rubric</p>	<p>Students meet expectations if they earn at least 21 out of 25 points (84%) on the assignment</p>	<p>19 of 22 students met or exceed the standard (86%)</p>	<p>Students appear to understand how to draft a professional research memo. However, there is always room for improvement.</p>	<p>The School of Accounting and Taxation revised its Learning Competencies and Objectives to better align with those of the Goddard School of Business and Economics. During this process, a new learning objective was introduced for the accounting program, "Demonstrate professional written communication skills." While this objective has always been prioritized by the department, this is the first cycle for which this objective was measured.</p> <p>The rubric for this assignment will be revised to more heavily weight the professional writing component of this assignment.</p>	<p>This measure is the third assignment in a series of research and writing projects completed in ACTG 3400. Students benefit from specific feedback and guidance on the first two research assignments as they complete this last research project. Student performance has improved as timely feedback for earlier assignments has been prioritized. This feedback will continue to be provided.</p>

Measurable Learning Outcome:	Method of Measurement	Target Performance	Actual Performance	Interpretation of Findings	Action Plan/Use of Results	"Closing the Loop"
Learning Outcome 7:  Demonstrate professional oral communication skills	Measure 1:  In class presentation of Accounting and Auditing Enforcement Release (AAER)	Of the students, 80% will score at or above 90% according to the presentation grading criteria.	20 out of 26 students (77%) received scores of 90% or higher according to the grading criteria	Considerable time is used to review assignment expectations with students. This assignment was given after the transition from in-person classes to virtual due to COVID-19.	This class will be taught by a new faculty member in the next cycle. Some classes will be offered virtually and some will be in-person. The faculty will evaluate whether presentation venue affects the outcome.	If the presentations are affected by presentation venue (virtual vs. in-person), we will work with the students to be prepared for either venue as they will use either in their professional careers.
Learning Outcome 8:  Understand implications of internationalization of business on accounting practice  Assessment Point:  ACTG 4140 Accounting for Global and Complex Entities	Measure 1:  Eight course embedded exam questions	>80 correct answers	76% correct answers	Doesn't meet expectations. While there has been slight improvement, students seem resistant to expanding their notions of the importance of understanding various components of international business (e.g., fair v. free trade, cultural norms that drive differences in business practices across borders, ect.)	Incorporate more intensive modules focused on international trade, cultural differences, and the economics of international exchange.	As a component of going to an on-line and virtual environment, "Your Choice Assignments" were added that focused on international trade, fair trade, exchange rates and risk, and various cultural dimensions to operating abroad.

## 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 enacting.

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 recently evaluated its learning goals and outcomes and better aligned them with the goals and outcomes of the Goddard School. The department created an updated curriculum map and reviewed data collection and assessment points to ensure the department is measuring student learning at the best points throughout the curriculum.*

*The latest guidance from AACSB suggests an AoL program that measures student performance less frequently while focusing more efforts on meaningful closing the loop activities. The School of Accounting and Taxation has adjusted our AoL schedule accordingly. We last collected direct measures of student performance in Spring 2020. We will collect again in Spring 2022. In the interim, we are implementing closing the loop activities (curricular changes) that we hope will result in improved student performance across our learning objectives.*

## Appendix B

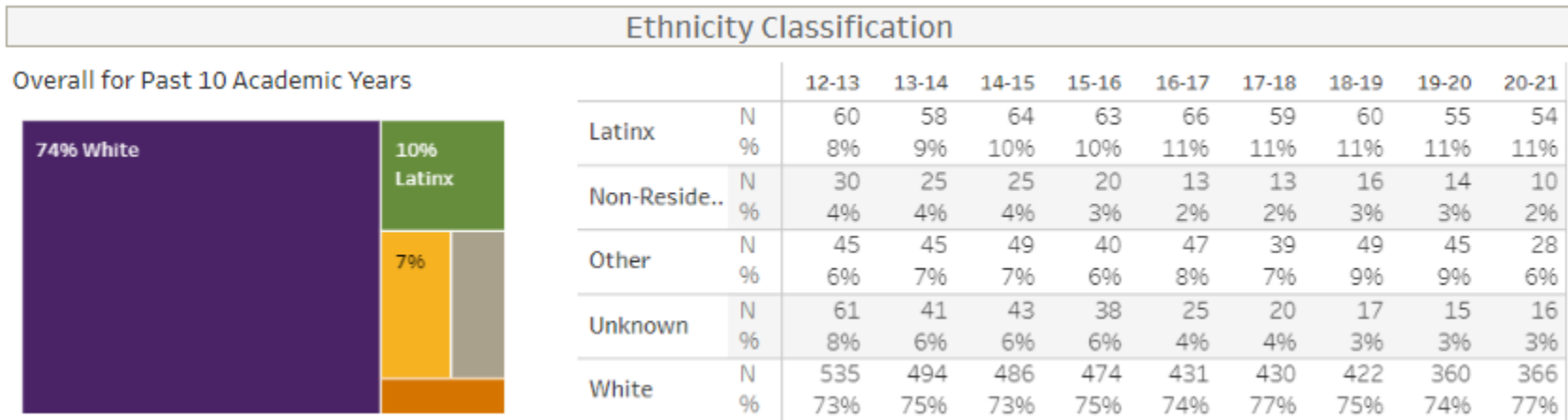
Please provide the following information about the full-time *and adjunct faculty* contracted by your department during the last academic year (summer through spring). Gathering this information each year will help with the headcount reporting that must be done for the final Five Year Program Review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

Faculty Headcount	2018-19	2019-20	2020-21
With Doctoral Degrees (Including MFA and other terminal degrees, as specified by the institution)	12	10	11
Full-time Tenured	8	7	8
Full-time Non-Tenured (includes tenure-track)	4	3	3
Part-time and adjunct			
With Master's Degrees	3	2	5
Full-time Tenured			
Full-time Non-Tenured	3	2	3
Part-time and adjunct			2
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			
<b>Total Headcount Faculty</b>			
Full-time Tenured	8	7	8
Full-time Non-tenured	7	5	6
Part-time			2



**Please respond to the following questions.**

- 1) Review and comment on the trend of minority students enrolling in your classes (particularly lower-division, GEN Ed) and in your programs.



Seventy-seven percent of undergraduate accounting students identified their ethnicity as “White” during the 2020-2021 academic year. The percentage of White students has consistently been around 75% since 2012-2013. Eleven percent of students identified their ethnicity as “Latinx” during the 2020-2021 academic year. Over the last several years, the percentage of Latinx students has been around 11%. The percentage of Latinx students has grown since 2012-2013 when only 8% of students identified as Latinx.

The Goddard School has made a commitment to building a community that values equity, diversity, and inclusion (<https://weber.edu/goddard/DEI.html>). The faculty of the School of Accounting and Taxation are active participants in these efforts. Additionally, our faculty regularly attend recruiting events at local high schools in an effort to increase enrollment of minority students in our classes.

- 2) What support (from enrollment services, advising, first-year transition office, access & diversity, etc.) do you need to help you recruit and retain students?

The School of Accounting and Taxation is well supported by the Goddard school’s advising team and marketing manager.

- 3) We have invited you to re-think your program assessment. What strategies are you considering? What support or help would you like?

The latest guidance from AACSB suggests an AoL program that measures student performance less frequently while focusing more efforts on meaningful closing the loop activities. The School of Accounting and Taxation has adjusted our AoL schedule accordingly. We last collected direct measures of student performance in Spring 2020. We will collect again in Spring 2022. In the interim, we are implementing closing the loop activities (curricular changes) that we hope will result in improved student performance across our learning objectives.

The School of Accounting and Taxation collects indirect measures of student performance in addition to direct, outcome-based measures of student achievement. The department meets regularly with our Advisory Board. Board members provide feedback regarding our curriculum, including suggestions for potential improvements based on ongoing changes in the accounting profession. Additionally, our graduating students complete an exit survey. Students answer questions addressing the degree to which they feel they've met the learning objectives identified in our curriculum map. The accounting faculty discuss these indirect measures during department meetings to identify possible curriculum improvements.

- 4) Finally, we are supporting our Concurrent Enrollment accreditation process. Does your program offer concurrent enrollment classes? If so, have you been able to submit the information requested from the Concurrent Enrollment office? Staff from OIE will reach out to you in the next few months to assist in finalizing that data submission as well as gather information for concurrent Gen Ed assessment.

Our program does not offer concurrent enrollment classes.

## 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. Please see <https://weber.edu/weberthrives/HIEE.html>