

ALVERNIA UNIVERSITY

Student Learning Outcomes Assessment Summary for Undergraduate Programs 2016-2017

MAJOR: _____ ACCOUNTING _____

DEPARTMENT: _____ Business _____

1. List Student Learning and/or General Education Outcomes Assessed

The following Student Learning Outcomes and/or General Education Outcomes were assessed in AY 2016 – 2017:

SLO 3: Demonstrate an understanding of analysis, formulation and implementation of strategy at the corporate or entrepreneurial level.

- Related GeSLO: 4, 5, 6

SLO 4: Demonstrate ability to identify and analyze business problems and opportunities and formulate action plans.

- Related GeSLO: 2, and 4

SLO 5: Demonstrate awareness of economic, ethical and legal contexts of global business practice.

- Related GeSLO: 1, 4, 6

2. Summary of Assessment Results

SLO 3, (GeSLO 4,5,6): Demonstrate an understanding of analysis, formulation and implementation of strategy at the corporate or entrepreneurial level.

This SLO is not evaluated in the Accounting Major courses

PROPOSED CHANGES:

None

SLO 4, (GeSLO 2,4): Demonstrate ability to identify and analyze business problems and opportunities and formulate action plans.

This SLO is not evaluated in the Accounting Major courses

PROPOSED CHANGES:

None

SLO 5, (GESLO 1,4,6): Demonstrate awareness of economic, ethical and legal contexts of global business practice.

BUS 252 Intermediate Accounting I

ANALYSIS:

Course: BUS 252-01 (Spring 2017)
Assessment: SLO 5
Assessment tool: Exams
Target: 70% of students score a 73% or better on the exam.
Result: **Target met – 86% of students scored a 73% or better on the exam.** (6 out of 7)

Course: BUS 252-01 (Fall 2016)
Assessment: SLO 5
Assessment tool: Exams
Target: 70% of students score a 73% or better on the exam.
Result: **Target met – 75% of students scored a 73% or better on the exam.** (12 out of 16)

Course: BUS 252-30 (Spring 2016)
Assessment: SLO 5
Assessment tool: Exams
Target: 70% of students score a 73% or better on the exam.
Result: **Target met – 83% of students scored a 73% or better on the exam.** (5 out of 6)

Course: BUS 252-01 (Fall 2015)
Assessment: SLO 5
Assessment tool: Exams
Target: 70% of students score a 73% or better on the exam.
Result: **Target not met – 64% of students scored a 73% or better on the exam.** (9 out of 14)

Course: BUS 252-30 (Spring 2015)
Assessment: SLO 5
Assessment tool: Exams
Target: 70% of students score a 73% or better on the exam.
Result: **Unknown – data not reported**

Course: BUS 252-01 (Fall 2014)
Assessment: SLO 5
Assessment tool: Exams
Target: 70% of students score a 73% or better on the exam.
Result: **Target met – 94% of students scored a 73% or better on the exam.**
(exact student population not reported)

Target Met: 74.42% of students reported earned a 70% or better.

PROPOSED CHANGES:

BUS 252 is one of the most difficult courses for accounting majors and students struggle with the quantity and depth of material covered. We will continue to require the use of the publisher's online element to support student learning. It will allow students to access online practice and tutorial content.

A business lab would provide software and space that will enhance the practical application of both the accounting fundamentals and higher levels needed to succeed in the field of accounting.

The ethical component of the class will be emphasized to match university direction.

BUS 253 Intermediate Accounting II

ANALYSIS:

Course: BUS 253-40 (Spring 2017 MOD)
Assessment: SLO 5
Assessment tool: Exams
Target: 70% of students score a 73% or better on the exam.
Result: **Target met – 86% of students scored a 73% or better on the exam. (6 out of 7)**

Course: BUS 253-01 (Spring 2017)
Assessment: SLO 5
Assessment tool: Exams
Target: 70% of students score a 73% or better on the exam.
Result: **Target not met – 44% of students scored a 73% or better on the exam. (7 out of 16)**

Course: BUS 253 (Fall 2016 MOD)
Assessment: SLO 5
Assessment tool: Exams
Target: 70% of students score a 73% or better on the exam.
Result: **Unknown – Data not received from the Adjunct faculty teaching the section**

Course: BUS 253-40 (Spring 2016 MOD)
Assessment: SLO 5
Assessment tool: Exams
Target: 70% of students score a 73% or better on the exam.
Result: **Target met – 100% of students scored a 73% or better on the exam. (7 out of 7)**

Course: BUS 253-01 (Spring 2016)
Assessment: SLO 5
Assessment tool: Exams
Target: 70% of students score a 73% or better on the exam.
Result: **Target met – 75% of students scored a 73% or better on the exam. (12 out of 16)**

Course: BUS 253-16 (Fall 2015)
Assessment: SLO 5
Assessment tool: Exams
Target: 70% of students score a 73% or better on the exam.
Result: **Unknown – Data not received from the Adjunct faculty teaching the section**

Course: BUS 253-30 (Spring 2015)
Assessment: SLO 5
Assessment tool: Exams
Target: 70% of students score a 73% or better on the exam.
Result: **Unknown – data not reported**

Course: BUS 253-01 (Fall 2014)
Assessment: SLO 5
Assessment tool: Exams
Target: 70% of students score a 73% or better on the exam.
Result: **Target met – 100% of students scored a 73% or better on the exam. (exact student population not reported)**

Target Met: 70% of students reported earned a 70% or better.

PROPOSED CHANGES:

BUS 253 is one of the most difficult courses for accounting majors and students struggle with the quantity and depth of material covered. We will continue to require the use of the publisher's online element to support student learning. It will allow students to access online practice and tutorial content.

A business lab would provide software and space that will enhance the practical application of both the accounting fundamentals and higher levels needed to succeed in the field of accounting.

The ethical component of the class will be emphasized to match university direction.

The lack of information from adjunct professors is further complicated by the lack of a secretary. A new pre-post test will solve a large majority of the issue and is scheduled for 2018 implementation.

3. Plans for data collection and assessment activity next AY 2017-2018

In 2017-2018, SLOs 6, 7 and 8 will be evaluated.

The evaluation of SLOs 6, 7 and 8 are scheduled for next year's evaluation. This rotation cycle provides the department an opportunity to concentrate on three student learning objectives per year. Consequently, this system provides three years of data for each course assessment included in the program assessment. Due to a change in contract status for faculty, the current period only includes the first semester of the current academic year. The Accreditation Council of Business Schools and Programs (ACBSP) require all business majors to have a command of basic core competencies which are dispersed throughout the business courses. The business department formalized the data collection process to provide a pathway for continuous program evaluation and assessment.

The business department is planning to shift to a pre-post knowledge exam to measure internal program competencies since the department continues to have difficulty collecting data from adjunct instructors beginning in 2018.

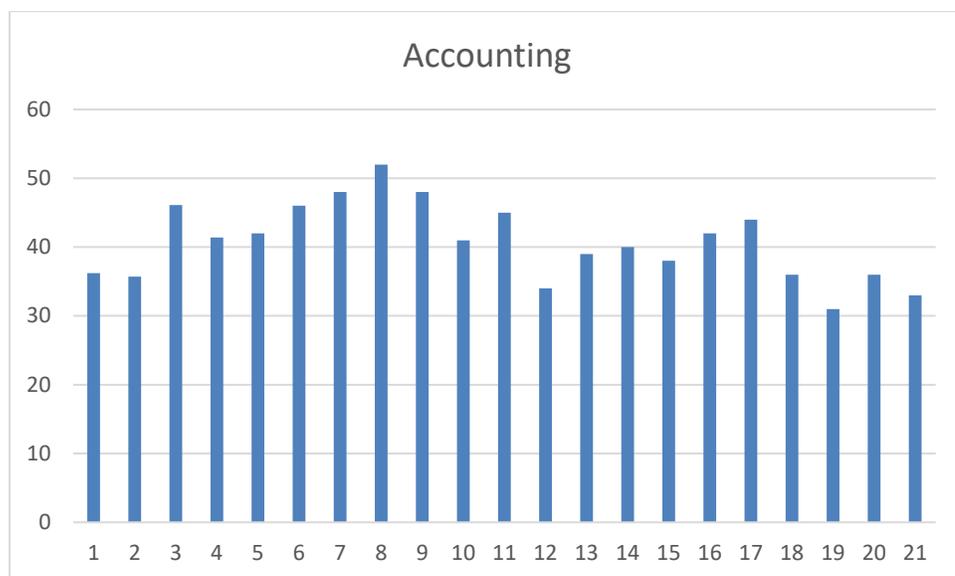
MFT Test

The MFT test was suspended in 2016-17 while the department redesigns its assessment program. Below is the data from the 2015-2016 academic year.

In addition to the internal collection of data, the department collects information from the major fields test in business (MFT) created by Education Testing Service (ETS). This test is a measure of student knowledge in business that is nationally normed. The test is given each semester and the data is compiled in a report that is completed every other year.

This information is then reviewed by the business department faculty for curricular and pedagogy adjustments as appropriate. The report indicates that the common professional components are being covered in the program. The scores indicate that the results are similar to the beginning of the exam launch. Some categories have increases while others

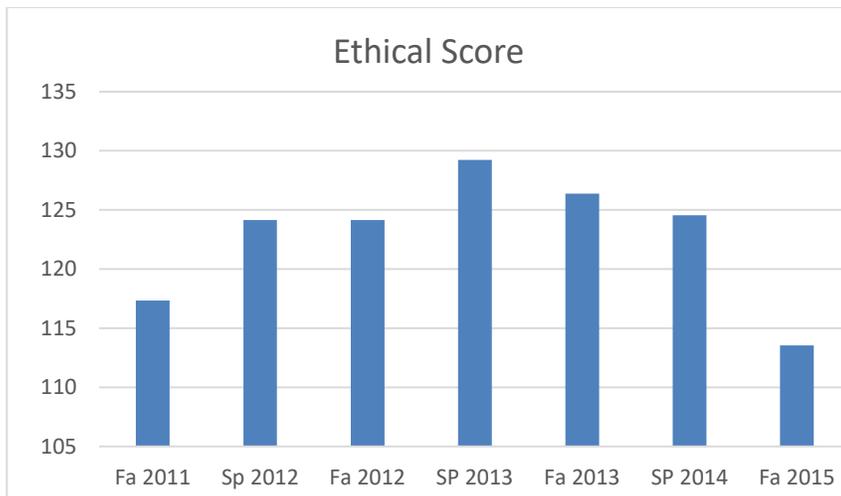
have slight decreases. Data specific to undergraduate students regarding accounting provide the following trend as indicated in the below referenced chart. The beginning two sessions average for accounting was a raw score of 36. The most recent average including the Spring of 2015 for accounting was a raw score of 40.7 which is an increase of 4.7. While much improvement is needed, this move indicates a positive percentile increase. The accounting curriculum has undergone a revision based on a series of factors that allow for a five year program. This change is consistent with the future licensing requirements for certified public accountants and the overall trend indicates improvement. A fulltime professor was hired Fall 2016 and increases to the scores are expected. Progress will continue to be monitored by the department.



Iliad Simulation

The department has initiated the Iliad Simulation in BUS 438. This simulation measures student decision making from an ethical and moral perspective. The material is currently part of student learning objective 5. The department will discuss the alignment of the simulation with the potential changes to BUS 438 because the course may become three 1 credit courses. The ethical score component may be removed from the evaluation for ethical purposes in favor of a more robust moral and ethical evaluative tool.

The Iliad simulation has a stronger benefit for students to recognize the tasks and timelines necessary for students. This simulation is being continued in the BUS 338 course to be launched in the Fall 2018 term.



Year	Ethical
Fa 2011	117
Sp 2012	124
Fa 2012	124
SP 2013	129
Fa 2013	126
SP 2014	125
Fa 2015	114
Ave	123

Summary

Accounting is becoming a strong feeder to graduate education since accounting students who plan on sitting for the CPA exam are required to have 150 credits. The accounting profession is providing well paying positions for our graduates and a continued focus on the major is necessary to ensure success.

In order to strengthen the program a business lab with accounting software would be helpful. This lab would allow:

- All BUS 101 students to complete an accounting cycle project using modern software packages and not relying only on a manual system as is in place at the present time.
- All BUS 305 students to complete AIS projects using Quickbooks, frequently used in the accounting field, as opposed to the software that comes with the current textbook.
- All Accounting majors to practice real-life simulations to prepare them for work in their field.

Switching to a pre-post test will provide a greater opportunity to capture information from day, evening and online courses associated with the student learning outcomes associated with the program.

The program will require a 1 credit internship in the future to ensure all students get a true practical experience in the field. In conjunction with the internship the department has voted to alter BUS 438, the capstone business course. The course will be changed to a 1 credit course and BUS 238 & BUS 338 will be added as 1 credit courses. This will allow students to receive the soft skills needed earlier than the senior year, thereby better preparing students for the internship and workforce entry.

Business Department Assessment Steps

Approved by Business Department vote on 5/28/2013.

Revised by Business Department vote on 4/5/2016

1. **Spreadsheet** – By the Friday after fall and spring graduation. Give dept. chair or designee data for each course that is taught. The dept. chair or designee enters the data onto a master spreadsheet. Dept. chair or designee collects data from every professor for every course taught in every location including online. This spreadsheet will be stored on the S Drive under Business Department/Assessment Data/year/Spreadsheet.
2. **Business Department Course Summary Sheets.** By **May 1st** of each year. Each full time professor utilizes the data from the spreadsheet in step 1 above and completes a Course Summary Sheet for **each** course that such full time professor has oversight responsibility each year regardless of whether the course includes any SLO being analyzed that year. The Business Department Course Summary Sheets will be saved in the S Drive under Business Department/Assessment Data/year/Summary Sheets/course number (including undergraduate and graduate courses).
3. **Program Assessment.** By **May 10th** of each year. Each full time professor completes a Student Learning Outcomes Assessment Summary for the current year (located on the S Drive in the Assessment folder) for the major they have oversight for, for each of the SLO's being assessed that year (ie - Dr. Berret completes the Program Assessment Summary for HR for 2012-2013 for SLOs 6, 7 and 8 based on the Business Department Course Summary Sheets saved on the S Drive in step 2 above). ***Due to the May 10th deadline, the current Spring semester will not be included in the review. The cutoff is now the Fall semester.***
4. **TK20 Program Data.** By **May 20th** of each year. From the login screen on Alvernia.edu, each full time professor will login to TK20 and enter the Program Assessment data from Step 3 above for the major for which they have oversight.