

**ASSESSMENT REPORT- DEPARTMENT OF ACCOUNTING, 2006-2007**

Mission statement/goals	Intended outcomes	Assessment methods	Data collected	Use of results																																																																																				
<p>To provide high-quality accounting preparation for professional careers in public accounting, industry, and other organizations</p> <p>1. Provide accounting and business knowledge and skills, along with general education, needed for career development.</p>	<p>1a. Achieve our learning objectives. (Goals: Avg. teaching score &gt; 4.0; Avg. LO scores &gt; 3.0).</p> <p>1b. Goal: the accounting score on the ETS Field Exam will be at or above the 75<sup>th</sup> percentile. (Bachelor degree only)</p> <p>1c. Goal: the first-time pass rate on any part of the CPA exam will be equal or above the average the national average (MAcc only)</p> <p>1d. Accounting graduates will be placed in accounting careers. (Goal: non-placement rate ≥ Utah unemployment rate).</p> <p>1e. Alumni are satisfied with the knowledge and skills acquired in the program, and employers are satisfied with the knowledge and skills of our graduates.</p> <p>1f. Goal: Improve resolve to have moral courage</p>	<p>1a. Student evaluations each semester, annual <u>exit interviews</u> with graduating students, annual <u>reviews of the accounting curriculum</u></p> <p>1b. Seniors in a capstone management course (MGMT 4950) take the <u>ETS field exam</u> each semester (Undergraduate only)</p> <p>1c. <u>First-time pass rates on any part</u> are published by the AICPA analyzed annually (MAcc only)</p> <p>1d. <u>Placement data</u> collected from exit interviews and by Career Services.</p> <p>1e. <u>Focus-group interviews of</u> graduating students, <u>surveys of graduates</u>, and <u>surveys of employers</u> on a 3-year rotating schedule (SOB Assessment Plan)</p> <p>1f. Moral competency Inventory (MCI)</p>	<p>1a. Avg. teaching score:</p> <table border="1" data-bbox="1283 289 1514 342"> <tr> <td>Fall06</td> <td>Spg07</td> </tr> <tr> <td>4.35</td> <td>4.40</td> </tr> </table> <p>1a. Avg. score for each LO:</p> <table border="1" data-bbox="1283 391 1514 829"> <tr> <td>LO</td> <td>Fall06</td> <td>Spg 07</td> </tr> <tr> <td>U1</td> <td>3.8</td> <td>4.0</td> </tr> <tr> <td>U2</td> <td>4.1</td> <td>4.2</td> </tr> <tr> <td>U3</td> <td>3.6</td> <td>3.8</td> </tr> <tr> <td>U4</td> <td>3.7</td> <td>3.9</td> </tr> <tr> <td>U5</td> <td>4.0</td> <td>4.2</td> </tr> <tr> <td>U6</td> <td>4.0</td> <td>4.1</td> </tr> <tr> <td>U7</td> <td>NA</td> <td>NA</td> </tr> <tr> <td>U8</td> <td>3.8</td> <td>3.9</td> </tr> <tr> <td>U9</td> <td>4.0</td> <td>4.1</td> </tr> <tr> <td>U10</td> <td>4.0</td> <td>4.1</td> </tr> <tr> <td>G1</td> <td>4.4</td> <td>4.1</td> </tr> <tr> <td>G2</td> <td>4.2</td> <td>3.9</td> </tr> <tr> <td>G3</td> <td>4.3</td> <td>3.8</td> </tr> <tr> <td>G4</td> <td>4.1</td> <td>3.8</td> </tr> <tr> <td>G5</td> <td>4.3</td> <td>3.9</td> </tr> <tr> <td>G6</td> <td>4.4</td> <td>4.1</td> </tr> </table> <p>1b. Percentile on ETS field exam:</p> <table border="1" data-bbox="1283 878 1514 959"> <tr> <td>Field</td> <td>Fall06</td> <td>Spg07</td> </tr> <tr> <td>Actg</td> <td>95</td> <td>NA</td> </tr> <tr> <td>Law</td> <td>10</td> <td>NA</td> </tr> </table> <p>1c. Pass rates on CPA exam:</p> <table border="1" data-bbox="1266 1008 1530 1084"> <tr> <td></td> <td>04</td> <td>05</td> <td>06</td> </tr> <tr> <td>SUU</td> <td>46</td> <td>50</td> <td>NA</td> </tr> <tr> <td>National</td> <td>49</td> <td>21</td> <td>NA</td> </tr> </table> <p>1d. Non-placement rate:</p> <table border="1" data-bbox="1249 1133 1547 1239"> <tr> <td></td> <td>Spg 07</td> </tr> <tr> <td>Bachelors</td> <td>12.2%</td> </tr> <tr> <td>MAcc</td> <td>0</td> </tr> <tr> <td>UT unemployment rt</td> <td>2.7%</td> </tr> </table> <p>1e. NA</p> <p>1f. MCI gains scores</p>	Fall06	Spg07	4.35	4.40	LO	Fall06	Spg 07	U1	3.8	4.0	U2	4.1	4.2	U3	3.6	3.8	U4	3.7	3.9	U5	4.0	4.2	U6	4.0	4.1	U7	NA	NA	U8	3.8	3.9	U9	4.0	4.1	U10	4.0	4.1	G1	4.4	4.1	G2	4.2	3.9	G3	4.3	3.8	G4	4.1	3.8	G5	4.3	3.9	G6	4.4	4.1	Field	Fall06	Spg07	Actg	95	NA	Law	10	NA		04	05	06	SUU	46	50	NA	National	49	21	NA		Spg 07	Bachelors	12.2%	MAcc	0	UT unemployment rt	2.7%	<p>1a. We exceeded our department goals for teaching effectiveness and LOs. The scores and student comments are summarized and discussed in the fall department faculty meeting. Faculty members with poor teaching scores are put on development plans, and do not receive merit pay. The exit interviews identified no problems.</p> <p>1b. The pass rate on Business Law indicated a problem. The content of the exam changed. We modified the undergraduate course to cover the new topics. We will not be able to evaluate the impact of this change for about 3 years.</p> <p>1c. Because candidates may now take the exam one part at a time, we changed the metric to first-time pass rate on any part. We changed the comparison group to national because we are redefining our peer institutions for AACSB.</p> <p>1d. Of the 41 BS respondents, 5 (12%) were undecided, 10 had jobs, 25 plan for a MAcc, 1 plans for a law degree, and 1 plans to work at home. The survey was taken before graduation. Some of the 12% may have jobs or other plans by graduation.</p> <p>1e. No action needed.</p> <p>1f. MCI gain scores were significantly positive for classes exposed to stories of moral exemplars and reflective essays. This ethics strategy will be added across the accounting ethics curriculum.</p>
Fall06	Spg07																																																																																							
4.35	4.40																																																																																							
LO	Fall06	Spg 07																																																																																						
U1	3.8	4.0																																																																																						
U2	4.1	4.2																																																																																						
U3	3.6	3.8																																																																																						
U4	3.7	3.9																																																																																						
U5	4.0	4.2																																																																																						
U6	4.0	4.1																																																																																						
U7	NA	NA																																																																																						
U8	3.8	3.9																																																																																						
U9	4.0	4.1																																																																																						
U10	4.0	4.1																																																																																						
G1	4.4	4.1																																																																																						
G2	4.2	3.9																																																																																						
G3	4.3	3.8																																																																																						
G4	4.1	3.8																																																																																						
G5	4.3	3.9																																																																																						
G6	4.4	4.1																																																																																						
Field	Fall06	Spg07																																																																																						
Actg	95	NA																																																																																						
Law	10	NA																																																																																						
	04	05	06																																																																																					
SUU	46	50	NA																																																																																					
National	49	21	NA																																																																																					
	Spg 07																																																																																							
Bachelors	12.2%																																																																																							
MAcc	0																																																																																							
UT unemployment rt	2.7%																																																																																							

<p>2. Foster career development through the professional accountancy club, internships, service learning (e.g., VITA), competitions, and visits to employers</p>	<p>Relevant development experiences through club activities, internships, VITA, competitions, and employer visits. (Goals: numbers of interns, VITA volunteers, tax returns prepared, and employer visits will be at or above previous year.)</p>	<p>An <u>Internship Report</u> from each intern and intern employer. Written <u>summaries</u> of VITA, and PAC activities reported annually in department meeting. <u>Reflective essays</u> describing the benefits of the VITA experience are required of VITA volunteers.</p>	<table border="1"> <thead> <tr> <th colspan="3">Student development activities</th> </tr> <tr> <th>Activity</th> <th>05-06</th> <th>06-07</th> </tr> </thead> <tbody> <tr> <td>PAC meetings</td> <td>15</td> <td>~15</td> </tr> <tr> <td>Interns</td> <td>21</td> <td>58</td> </tr> <tr> <td>VITA students</td> <td>25</td> <td>74</td> </tr> <tr> <td>Tax returns</td> <td>600</td> <td>670</td> </tr> <tr> <td>Employer visits</td> <td>2</td> <td>0</td> </tr> </tbody> </table>	Student development activities			Activity	05-06	06-07	PAC meetings	15	~15	Interns	21	58	VITA students	25	74	Tax returns	600	670	Employer visits	2	0	<p>Involvement in internships and VITA increased significantly. Internship reports show that students learned basic accounting practices. VITA is now required in tax courses and the spring PAC seminar to emphasize the importance of service learning. The reflective essays showed that students learned basic tax preparation techniques and benefited from the service experience. No office visits were made this year. PAC officers felt that the spring visits were ineffective, and proposed summer activities with employers as a substitute. Opportunities for tax competitions are no longer provided to small schools. This goal will be dropped next year.</p>
Student development activities																									
Activity	05-06	06-07																							
PAC meetings	15	~15																							
Interns	21	58																							
VITA students	25	74																							
Tax returns	600	670																							
Employer visits	2	0																							
<p>3. Enrich the educational experience of students in the classroom by advancing knowledge, and disseminating intellectual contributions</p>	<p>Relevant intellectual contributions by tenured and tenure-track faculty members (Goal: each faculty member will be classified "active." Grad faculty require 3 peer-reviewed journal article (PRj) and 15 points in 5 years. Undergraduate faculty require 1 PRj and 10 points in 5 years.)</p>	<p>A <u>Faculty Annual Activity Report</u> on scholarly activities prepared by each faculty member, including an explanation of how scholarly activity has influenced teaching.</p>	<p>All but one full-time faculty member was active.</p>	<p>Inactive faculty members are on development plans with publication goals, and do not receive merit pay. One newly-hired faculty member published a paper in a peer-reviewed journal in fall 06 and is working on another paper for fall 07. The part-time faculty members are working with other faculty to co-author a case study.</p>																					
<p>4. Provide relevant examples for use in the classroom by service activities</p>	<p>Relevant service activities by tenure and tenure-track faculty members</p>	<p>A <u>Faculty Annual Activity Report</u> on service activities, including an explanation of how service activity has influenced teaching</p>	<p>All faculty reported professional service activity.</p>	<p>No action required.</p>																					