

ASSESSMENT REPORT- DEPARTMENT OF ACCOUNTING, 2007-2008

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 > 4.0; Avg. LO scores > 3.0).</p> <p>1b. Goal: the accounting score on the ETS Field Exam will be at or above the 75th 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>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</u> of 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. Anonymous survey of students in ACCT6650 (Accounting Ethics Seminar)</p>	<p>1a. Avg. teaching score:</p> <table border="1" data-bbox="1283 289 1514 342"> <tr> <td>Fall07</td> <td>Spg08</td> </tr> <tr> <td>4.36</td> <td>4.29</td> </tr> </table> <p>1a. Avg. score for each LO:</p> <table border="1" data-bbox="1293 391 1503 805"> <tr> <td>LO</td> <td>Fall07-Spg08</td> </tr> <tr> <td>U1</td> <td>3.8</td> </tr> <tr> <td>U2</td> <td>4.1</td> </tr> <tr> <td>U3</td> <td>3.7</td> </tr> <tr> <td>U4</td> <td>3.5</td> </tr> <tr> <td>U5</td> <td>4.3</td> </tr> <tr> <td>U6</td> <td>4.3</td> </tr> <tr> <td>U8</td> <td>3.9</td> </tr> <tr> <td>U9</td> <td>3.9</td> </tr> <tr> <td>U10</td> <td>3.9</td> </tr> <tr> <td>G1</td> <td>4.5</td> </tr> <tr> <td>G2</td> <td>4.2</td> </tr> <tr> <td>G3</td> <td>4.2</td> </tr> <tr> <td>G4</td> <td>4.1</td> </tr> <tr> <td>G5</td> <td>4.2</td> </tr> <tr> <td>G6</td> <td>4.6</td> </tr> </table> <p>1b. Percentile on ETS field exam:</p> <table border="1" data-bbox="1318 854 1476 930"> <tr> <td>Field</td> <td>Fall07</td> </tr> <tr> <td>Actg</td> <td>NA</td> </tr> <tr> <td>Law</td> <td>NA</td> </tr> </table> <p>1c. Pass rates on CPA exam:</p> <table border="1" data-bbox="1272 979 1528 1060"> <tr> <td></td> <td>04</td> <td>05</td> <td>06</td> </tr> <tr> <td>SUU</td> <td>46</td> <td>50</td> <td>36</td> </tr> <tr> <td>National</td> <td>49</td> <td>21</td> <td>31</td> </tr> </table> <p>1d. Non-placement rate:</p> <table border="1" data-bbox="1251 1109 1549 1211"> <tr> <td></td> <td>Spg 08</td> </tr> <tr> <td>Bachelor</td> <td>3.7%</td> </tr> <tr> <td>MAcc</td> <td>3.6%</td> </tr> <tr> <td>UT unemployment rt</td> <td>3.3%</td> </tr> </table> <p>1e. NA</p> <p>1f. Anonymous survey</p>	Fall07	Spg08	4.36	4.29	LO	Fall07-Spg08	U1	3.8	U2	4.1	U3	3.7	U4	3.5	U5	4.3	U6	4.3	U8	3.9	U9	3.9	U10	3.9	G1	4.5	G2	4.2	G3	4.2	G4	4.1	G5	4.2	G6	4.6	Field	Fall07	Actg	NA	Law	NA		04	05	06	SUU	46	50	36	National	49	21	31		Spg 08	Bachelor	3.7%	MAcc	3.6%	UT unemployment rt	3.3%	<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.</p> <p>1b. The fall 07 exam was not mailed to ETS for grading until Apr 08. Results will be reported when they become available. The Law scores are of particular interest because they have been trending down.</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. Utah's employment rate is lower than our non-placement rate this year. Of the 27 BS respondents, 1 was undecided, 3 had jobs, 18 plan for a MAcc, 1 plans for a law degree, and 4 plan to work at home. Of the 28 MAcc respondents, 26 had accounting jobs. Because the survey was taken before graduation, the non-placements rates are probably overstated.</p> <p>1e. No action needed.</p> <p>1f. All students in ACCT6650 reported an increased resolve to have moral courage.</p>
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ASSESSMENT REPORT- DEPARTMENT OF ACCOUNTING, 2007-2008 (continued)

<p>2. Foster career development through the professional accountancy club, internships, service learning (e.g., VITA), 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>06-07</th> <th>07-08</th> </tr> </thead> <tbody> <tr> <td>PAC meetings</td> <td>~15</td> <td>~20</td> </tr> <tr> <td>Interns</td> <td>58</td> <td>27</td> </tr> <tr> <td>VITA students</td> <td>74</td> <td>67</td> </tr> <tr> <td>Tax returns</td> <td>670</td> <td>833</td> </tr> <tr> <td>Employer visits</td> <td>0</td> <td>3</td> </tr> </tbody> </table>	Student development activities			Activity	06-07	07-08	PAC meetings	~15	~20	Interns	58	27	VITA students	74	67	Tax returns	670	833	Employer visits	0	3	<p>Involvement in internships decreased significantly. The reason is not known. Internship reports show that students learned basic accounting practices. VITA is required in tax courses and the spring PAC seminar to emphasize the importance of service learning. Reflective essays showed that students learned basic tax preparation techniques and benefited from the service experience. Three office visits were made this year, resulting in increased job offers from those employers. The Dean and Professor Barnes made numerous fund-raising trips to our regional employers, resulting in significantly increased accounting scholarships funds.</p>
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<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 (<u>Goal</u>: 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 had a paper accepted for publication in a peer-reviewed journal in fall 07. The part-time faculty members are working with other faculty to co-author a case study. The IC criteria are being revised.</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>																					