

ASSESSMENT REPORT- DEPARTMENT OF ACCOUNTING, 2008-2009

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. Periodic <u>Program Reviews</u> by the National Advisory Board (NAB). <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). Input from the National Advisory Board (NAB).</p> <p>1f. Using a 5-point scale students in ACCT6650 anonymously respond to the following question: “This course increased my resolve to have moral courage” (1=strongly disagree, 5=strongly agree). Students also take the Moral Competency Inventory twice as a pretest/posttest assessment. The goal is for the MCI gain score (posttest - pretest) to be significantly positive (p<.05).</p>	<p>1a. The avg. teaching score for 2008-2009 was 4.37. The average score for each LO is as follows:</p> <table border="1" data-bbox="1304 337 1493 597"> <tr><th>LO</th><th>08-09 score</th></tr> <tr><td>U1</td><td>3.78</td></tr> <tr><td>U2</td><td>4.11</td></tr> <tr><td>U3</td><td>4.21</td></tr> <tr><td>U4</td><td>4.28</td></tr> <tr><td>U5</td><td>4.17</td></tr> <tr><td>G1</td><td>3.95</td></tr> <tr><td>G2</td><td>3.95</td></tr> <tr><td>G3</td><td>3.99</td></tr> <tr><td>G4</td><td>4.30</td></tr> </table> <p>1b. Percentile on ETS field exam:</p> <table border="1" data-bbox="1293 646 1503 727"> <tr><th>Field</th><th>Fall08</th></tr> <tr><td>Accounting</td><td>95</td></tr> <tr><td>Law</td><td>70</td></tr> </table> <p>1c. Pass rates on CPA exam:</p> <table border="1" data-bbox="1293 776 1503 857"> <tr><th></th><th>06</th><th>07</th></tr> <tr><td>SUU</td><td>36</td><td>NA</td></tr> <tr><td>National</td><td>31</td><td>NA</td></tr> </table> <p>1d. Non-placement rate:</p> <table border="1" data-bbox="1251 906 1545 1003"> <tr><th></th><th>Spg 09</th></tr> <tr><td>Bachelor</td><td>NA</td></tr> <tr><td>MAcc</td><td>NA</td></tr> <tr><td>UT unemployment rt</td><td>5.4%</td></tr> </table> <p>1e. The DIT was used to assess ethical judgment. The oral comm. skills of students in several management courses were evaluated by the School Assessment Committee.</p> <p>1f. Moral courage metrics:</p> <table border="1" data-bbox="1241 1222 1556 1304"> <tr><th>Metric</th><th>Spg 09</th></tr> <tr><td>Questionnaire score</td><td>4.1</td></tr> <tr><td>MCI gain score</td><td>p > .00</td></tr> </table>	LO	08-09 score	U1	3.78	U2	4.11	U3	4.21	U4	4.28	U5	4.17	G1	3.95	G2	3.95	G3	3.99	G4	4.30	Field	Fall08	Accounting	95	Law	70		06	07	SUU	36	NA	National	31	NA		Spg 09	Bachelor	NA	MAcc	NA	UT unemployment rt	5.4%	Metric	Spg 09	Questionnaire score	4.1	MCI gain score	p > .00	<p>1a. We exceeded our goals for teaching effectiveness and LOs. The number of LOs was reduced this year. Scores and student comments are summarized and discussed in the fall department retreat. Faculty members with poor teaching scores are put on development plans, and do not receive merit pay.</p> <p>1b. The score for accounting exceeds the 75th percentile. The law score is below the 75th percentile, but increased significantly from previous years. No action required.</p> <p>1c. The 2007 pass rates are not yet available. An order has been placed. A live version of ACCT6600 was not offered; only the online version was offered. It is unclear if the online course will be as effective. A national search for a replacement instructor is ongoing.</p> <p>1d. The recession has almost certainly adversely affected our placement rates, but data are not yet available. We will continue to encourage employers to recruit at SUU.</p> <p>1e. The NAB suggestions were forwarded to the accounting faculty and will be discussed in the fall retreat. The School Assessment Committee developed a new Assessment Plan. Ethics and communication skills were evaluated this spring. DIT scores were collected. The average DIT score for accounting students was greater than any other group, suggesting that our ethics emphasis is working. The oral scores have not yet been evaluated.</p> <p>1f. Both metrics show that students in ACCT6650 increased resolve to have moral courage. 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<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>07-08</th> <th>08-09</th> </tr> </thead> <tbody> <tr> <td>PAC meetings</td> <td>~20</td> <td>~10</td> </tr> <tr> <td>Interns</td> <td>27</td> <td>20</td> </tr> <tr> <td>VITA students</td> <td>67</td> <td>70</td> </tr> <tr> <td>Tax returns</td> <td>833</td> <td>937</td> </tr> <tr> <td>Employer visits</td> <td>3</td> <td>2</td> </tr> </tbody> </table>	Student development activities			Activity	07-08	08-09	PAC meetings	~20	~10	Interns	27	20	VITA students	67	70	Tax returns	833	937	Employer visits	3	2	<p>The PAC leadership chose to reduce the number of PAC meetings. Internships are decreasing, possibly due to the recession. The Internship Reports indicate favorable career development experiences for all but one student who reported that the employer was unprepared for her arrival. The VITA program continues to grow. The reflective essays show an increased commitment to provide pro-bono service. No action required.</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 faculty members reported scholarly activity for 2008-2009, but in some cases, this did not include journal articles. All but one full-time faculty member is active. The inactive faculty member has two journal articles in five years. He needs three to teach at the graduate level.</p>	<p>The inactive faculty member has a development plan with publication goals. The inactive faculty member is necessarily limited to teaching undergraduate courses. Faculty members are encouraged to co-author journal articles in the fall retreat. There was no merit pay this academic year.</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 members reported service activity in the FAARs, but not everyone included a description of the service-teaching synergy.</p>	<p>The need to document the relevance of service activities (e.g., accounting, tax, and legal consultations, presentations, involvement conferences and professional associations, referee and editor services) to teaching will be discussed in the fall retreat.</p>																					