

## Institutional Effectiveness

2018-2019

Program: Accounting BS

College and Department: College of Business Department of Accounting

Contact: Richard Rand

Mission:

- x Provide an educational foundation that enables its students to become successful accounting professionals,
- x Engage in scholarly activity that makes meaningful contributions to the understanding and practice of accounting and to accounting education, and
- x Serve the region, state, community, university, and the profession through outreach activities

We believe teaching, scholarly activities, and service are interdependent and synergistic, and that the spirit of discovery and pursuit of knowledge underlie our educational focus and guide our service activities.

**Our Vision** The Department of Accounting will be a recognized leader in undergraduate and graduate accounting education with a focus on technology, and will be the destination of choice for those seeking rich and diverse learning experiences that inspire innovation, leadership, and value creation

**Our Character & Value** The Department of Accounting maintains the highest level of dedication to its academic program, exemplified by a focus on excellence in instruction, commitment to scholarly activity, and engagement in professional and community service by the faculty.

- x A strong collegial environment characterized by robust collaboration and high levels of engagement among faculty, staff, and students,
- x A technology-driven, interdisciplinary approach to teaching and learning that produces team-oriented, competitive, ready-to-work graduates,
- x



and were not asked to participate in direct efforts to assist the Department in their other Program or Student Learning Goals.

In January 2015, the Accounting Advisory Board was reorganized into a smaller, self-governing body with a specific and direct purpose. The group now has its own Constitution and Bylaws. The new AAB will have 12 members, serving rotating terms. This group will also meet at least twice annually.

PG 3: *Opportunities to become more familiar with the extended business community*

- x Experiential Opportunities: Tracking of student participation in defined high-level experiences will result in student growth and success.

As part of our effort to improve the undergraduate experience for Accounting majors, we will provide them with opportunities to interact with the international business world.

We will use the program's first three levels of learning (Remembering, Understanding, and Applying) at the undergraduate level. The CONNECT system is used to tag assignments as to the level of Bloom's taxonomy. For each chapter in each core course, an assignment is created that includes Remembering, some Understanding, and some Applying. At the end of each semester, a report can be generated to show how students are performing on Bloom's dimensions over the course of the term.

The goal was for accounting majors to achieve 75% on the dimensions of Remembering, Understanding and Applying in the core areas of accounting at the undergraduate level (Financial, Cost, Audit, and Tax).

*SLO 2: Demonstrate problem-solving skills.*

- x California Critical Thinking Skills Test The California Critical Thinking Skills Test (CCTST) taken in Fall and Spring semesters by graduating seniors. The CCTST provides a direct measure of the various dimensions of critical thinking.

*SLO 3: Demonstrate awareness of the professional expectations*

- x Ethics At the undergraduate levels, students' ethical awareness is measured in ACCT 3330 (Federal Taxation) and ACCT 3620 (Auditing). Students are presented with a video on a framework for ethical decisionmaking. Students are also taught about the online AICPA Code of Professional Conduct and the IRS's Circular 230 ethical requirements for tax preparers. Then embedded course assessments are used to determine the degree to which students have internalized the concepts to which they have been exposed.

Results:

*PG 1: Maintain and grow the number of undergraduate students*

Except for the most current year, the Department consistently graduates in excess of 80 students per year. In 2019, the number was down as a result of a temporary downturn in the number of majors reported in Fall 2018.

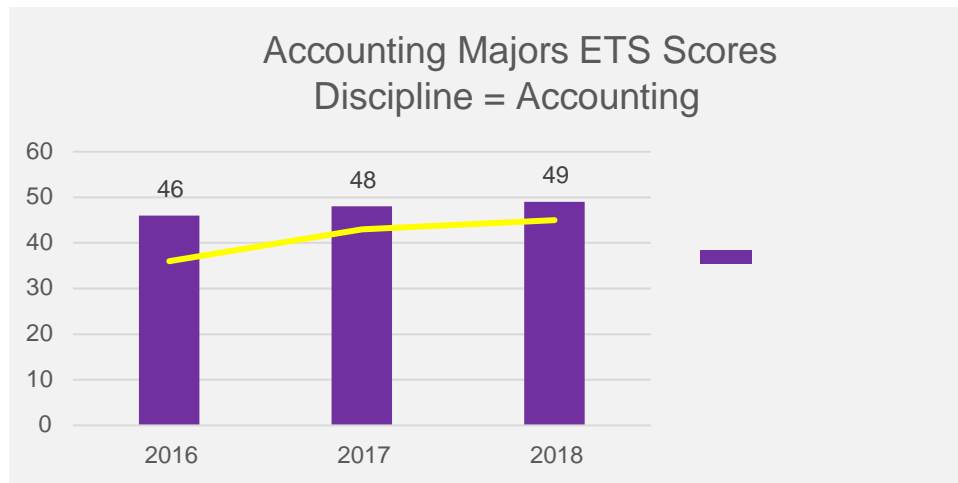
degree seeking" student.

their 3-year term of service has worked well with new classes coming on board in Fall 2017 and Fall 2018. The Board has been helpful in strategic planning, undergraduate and graduate curriculum development, and providing speakers for classes.

*PG 3: Opportunities to become more familiar with the extended business community*

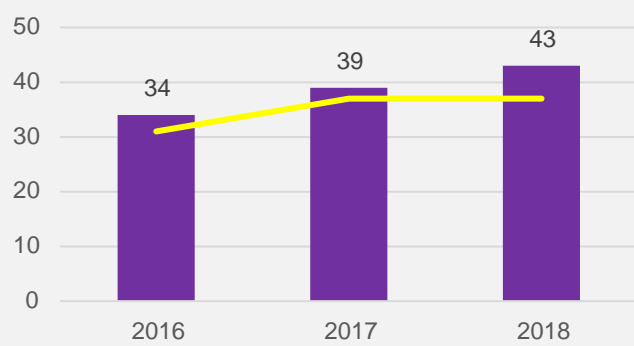


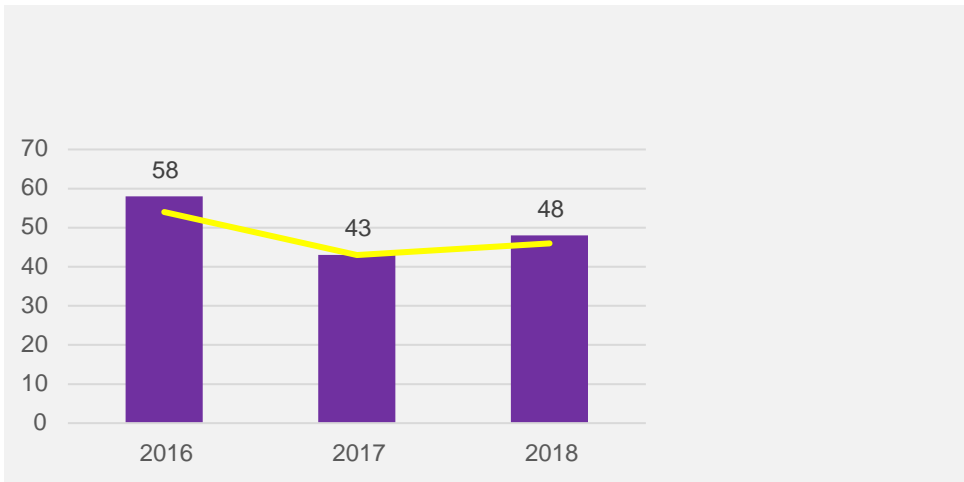
area of Finance in 2018. In most years, the scores exceeded the average score for the College in each discipline area. The two areas where the Accounting majors scores did not exceed the average score for the College were in Economics in Spring 2018 and International in Spring 2016.





### Accounting Majors ETS Scores Discipline = Quantitative Business Analysis





*SLO 1b: Demonstrate competency in financial accounting.*

The Department teaches ACCT 2110 (Principles of Accounting I) and ACCT 2120 (Principles of Accounting II) in support of all majors in the College of Business. While some Business majors enroll in the ACCT 2110/ACCT 2120 sequence, most business students choose to take ACCT 3720 (Survey of

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*SLO 1c: Demonstrate competency on the Bloom's dimensions*

A decision was made by the Department in 2017 to focus on learning as defined by Bloom's Taxonomy. Specifically, the choice was made to focus on student achievement as defined by Bloom's first three levels of learning (Remembering, Understanding, and Applying) at the undergraduate level, while

## Financial Accounting

In the core area of Cost Accounting, students far exceeded expectations for Remembering a Understanding. As expected, the performance on the dimension of Applying was lower than expected,

## Tax Accounting

In the core area of Audit, the benchmark was achieved in 2019 for Remembering. In all other years and for the dimensions of Understanding and Applying, students fell short of the benchmark.

## Audit Accounting

*SLO 2: Demonstrate problem-solving skills.*

The College of Business assesses Critical Thinking using the California Critical Thinking Skills Test (CCTST), which is administered as an exit exam to all graduation business students. We are able to pull out the results just for Accounting students. As seen in the chart below, Accounting majors are performing at or

*SLO 3: Demonstrate awareness of the professional expectations*

The Department of Accounting offers a curriculum at both the undergraduate and graduate levels that includes expectations related to performance as a professional accountant. Accordingly, we focus on ethical issues of importance to professional accountants. At the undergraduate level, ethics is taught across the curriculum. We specifically measure ethical awareness in ACCT 3330 (Taxation) and ACCT 3620 (Auditing). Both courses are usually taken in the senior year.

The Department of Accounting measures awareness of professional ethics using embedded measures in ACCT 3330 and ACCT 3620. (Awaiting Data at this time)

Modifications for Improvement:

*SLO 2: Demonstrate problem-solving skills.*

In 2019/2020, the Department is implementing changes to assignments at the sophomore designed to familiarize students with numeracy skills utilizing Tableau assignments. This is in response to lower Numeracy scores on the CCTST.

*SLO 3: Demonstrate awareness of the professional expectations*

Beginning in Fall 2019, the Department will implement in LAW 2810 an internally developed video designed to ensure that every student will have a minimum of 20 minutes of exposure to the video.

Appendix 1: Curriculum Map

COURSE	SLO 1a*	SLO 1b	SLO 1c
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