

Bachelor of Science Accounting
Six- year Outcomes Assessment Report Revision
July, 2014

**Bachelor of Science: Accounting major
Six-year Outcomes Assessment Report
July 2013**

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Introduction

The Accounting curriculum at Mount Aloysius College is like many standards across post-secondary institutions; therefore, changes are infrequent. College-level accounting curriculum always includes courses in accounting principles, intermediate accounting, cost/managerial accounting, taxes, auditing and accounting systems. Therefore, given standard curriculum with specific outcomes for businesses such as auditing, taxes, and bookkeeping, the curriculum delivery method may be more critical than the change in courses to achieve the outcomes of the program. The department used the six-year assessment report to develop the program outcomes and assessment methods moving into the next six years (Please see new plan below). The change of annual assessment times and methods provide the department with how the approach to teaching affects the success of accounting students, separating accounting assessment data from business administration, include field testing or pilot testing as a direct measure on a small group of students and the need for course mapping in order to provide data points for continuous quality improvement in course content, delivery, and assessment outcomes.

The six year assessment reports include the same difficulties in holistic thinking results in survey courses BU 250 survey course, senior level capstone course and internship supervisor evaluations in the senior level courses. Students seem to struggle with issues of critical thinking and independent learning. Students need to be weaned off instructors' direction and be better prepared for the independent application they will be required to do upon degree completion. Feedback indicates that learning how to learn is a challenge for students. The data results of the six-year report suggest that the department must effectively move students from the theory of accounting to practice/application of accounting into real experiences that create holistic and critical thinking applications.

The department is currently moving to make the student experience more “real” to the work world. The department is offering more options for alternative learning formats such as active learning assignments, service-learning projects (VITA), use of technology to augment hands on experiences, case studies, professional oral presentations, research and business writing assignments, in various courses across the accounting curriculum. In addition to the various changes in approach to delivery and content in courses, the department is forming an accounting advisory council composed of CPAs, small business leaders and non –profit leaders from the community. This will provide the accounting department with real time input into needed skills from area employers.

Program Outcomes by Future Assessment Year and Methodology 2013-2020

BS Accounting Program Outcome	Academic Year					
Upon completion of the program each student will be able to...	2013-2014	2014-2015	2015-2016	2016-2017	2018-2019	2019-2020
1. Emphasize decision-making from an organizational perspective, integrating the traditional academic areas of accounting, finance, management, and marketing;	BU 490-Capstone Simulation	Major Field Test; AC 416 Capstone Rubric		Major Field Test; AC 416 Capstone Rubric	BU 490-Capstone Simulation	
2. Integrate business theory with business practice, bridging the gap between the classroom and the work place;	Internship Supervisor Evaluations	AC 217 National VITA exams Indirect: Client Surveys	Internship Supervisor Evaluations	National VITA exams Indirect: Client Surveys		Internship Supervisor Evaluations
3. Develop analytical and interpersonal skills necessary for problem solving;	BU 490-Capstone Simulation; Team/Leadership Rubric		BU 490-Capstone Simulation; Team/Leadership Rubric		BU 490-Capstone Simulation; Team/Leadership Rubric	BU 490-Capstone Simulation; Team/Leadership Rubric
4. Learn how to manage business information, blending technological expertise with written and oral communication skills;		AC 217 National VITA exams Indirect: Client Surveys	Internship Supervisor Evaluations	AC 217 National VITA exams Indirect: Client Surveys	AC 217 National VITA exams Indirect: Client Surveys	Internship Supervisor Evaluations

5. Appreciate the impact of the liberal arts on social activity and business enterprise.		AC 318 Appreciating Diversity Test		BU 410 Appreciating Diversity Test		AC 318 Appreciating Diversity Test
6. Become academically prepared for graduate and further study.	Alumni Survey	Major Field Test; AC 416 Capstone Rubric	Alumni Survey	Major Field Test; AC 416 Capstone Rubric	Major Field Test; BU 490 Capstone Rubric	Alumni Survey

SUMMARY OF ANNUAL ASSESSMENT METHODS 2007-2013

Program Objective	2007-2008 Tools	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
1. Emphasize decision-making from an organizational perspective, integrating the traditional academic areas of accounting, finance, management, and marketing;	BU250 Participation in the Undergraduate Research Symposium BU490 – Capstone Research Paper Rubric	Internship Supervisor Evaluations	Internship Supervisor Evaluations	BU490- Capstone® Simulation Internship Supervisor Evaluations	BU490- Capstone® Simulation Internship Supervisor Evaluations	BU490- Capstone® Simulation
2. Integrate business theory with business practice, bridging the gap between the classroom and the work place;	Internship Supervisor Evaluations	Internship Supervisor Evaluations	Internship Supervisor Evaluations VITA Involvement, number of returns	AC216- VITA test BU490- Capstone® Simulation Internship Supervisor Evaluations VITA Involvement, number of returns	AC216-VITA test BU490- Capstone® Simulation Internship Supervisor Evaluations VITA Involvement, min. number of returns per person.	BU490- Capstone® Simulation

Program Objective	2007-2008 Tools	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
3. Develop analytical and interpersonal skills necessary for problem solving;	<p>BU250 Participation in the Undergraduate Research Symposium</p> <p>BU490 – Capstone Research Paper Rubric</p> <p>Internship Supervisor Evaluations</p>	Internship Supervisor Evaluations	Internship Supervisor Evaluations	<p>BU490- Capstone® Simulation</p> <p>Internship Supervisor Evaluations</p>	<p>BU490- Capstone® Simulation</p> <p>Internship Supervisor Evaluations</p> <p>Participation on SAS</p>	BU490- Capstone® Simulation
4. Learn how to manage business information, blending technological expertise with written and oral communication skills;	<p>BU250 Participation in the Undergraduate Research Symposium</p>	Internship Supervisor Evaluations	Internship Supervisor Evaluations	<p>BU250 Oral Presentations</p> <p>BU490- Capstone® Simulation</p>	<p>AC217 (VITA), TaxWise</p> <p>AC217 (VITA) Involvement, min. number of returns per person.</p> <p>AC326-PICPA Writing Competition</p> <p>AC326-Simulation</p> <p>BU250 Oral Presentations</p> <p>BU490- Capstone® Simulation</p>	<p>BU490- Capstone® Simulation</p> <p>BU490 – Capstone Research Paper Rubric</p>

Program Objective	2007-2008 Tools	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
5. Develop the technical skills necessary to begin a career in professional accountancy.					AC102-Exit exam AC210-Exit Exam AC216-VITA exam AC217 (VITA), TaxWise AC217 (VITA) Involvement, min. number of returns per person.	
6. Appreciate the impact of the liberal arts on social activity and business enterprise.	BU490 – Capstone Research Paper Rubric					BU490 – Capstone Research Paper Rubric
7. Become academically prepared for graduate and further study.	BU490 – Capstone Research Paper Rubric				AC216-VITA test AC216-VITA Participation AC326-PICPA Writing Number of students who are known to be continuing into graduate programs	Number of students who are known to be continuing into graduate programs

PROGRESS ON OBJECTIVES

Objective 1: Emphasize decision-making from an organizational perspective, integrating the traditional academic areas of accounting, finance, management, and marketing.

Benchmark 1: 50% of teams will score above the 5^{0th} percentile in the BU 490 Capism Simulation.

Benchmark was achieved in 2012-13.

Please see Consolidated Summations for Results from Annual Reports for more detail.

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
BU250 URS	Improvement needs to take place with respect to analytical reasoning and critical thinking					
BU490 Rubric	Students need to provide a greater depth of analysis.					
BU490 Capsim Simulation				Two of five teams scored above the 50 th percentile— none in the top 10%--Indicates difficulty in problem solving.	Two of four teams scored above the 50 th percentile— one team in the top 10%	Three of five teams scored above the 50 th percentile— Two teams in the top 10%
Internship Supervisor Evaluations		Need to take an unstructured situation, assess need, analyze alternative course of action and make a decision	Supervisor eval. scores declined in 2009-2010 from the year before.	66% -Outstanding in Communication 25% outstanding in professional behavior. 17% outstanding in work performance.	63% -Outstanding in Communication 57% outstanding in professional behavior. 57% outstanding in work performance.	

Assessment of Student Learning

The assessment of student learning for the first two years of the assessment plan is described in the information below. As indicated, student learning was assessed primarily through the use of the marketing plan and capstone research paper. These types of assessment devices were used the first year of the assessment plan.

Analysis of Collected Information

The specific information that was analyzed 2007-2008 year included:

- **BU250 Undergraduate Research Symposium:**
- **BU490 Research Paper using the Capstone Rubric**

Actions Taken Based of Assessment Feedback

Based on the overall results from the first BU 250 Undergraduate Research Symposium marketing plans and posters, students were not prepared for performing secondary/primary research, creating graphs, budgets and spreadsheets needed to analyze and predict forecasts as it is linked to profit and loss.

Further, in the BU 490 research paper this also lead to the same conclusion that students still need more exposure to development of integration of course material across accounting, finance, management, and marketing.

The first years (FY 2008 and 2009) indicated that students had difficulty integrating subject matter; but the results were primarily qualitative, and did not provided quantitative measures. Beginning in 2010-2011 the Capsim® Capstone simulation was used to provide a quantitative measure. The simulation requires students to think holistically to make decisions. Based on the overall results of the simulation, improvement has been demonstrated over the time period measured; but the results could improve: in 2012-2013, three of five teams were in the top half of Balanced Scorecard rankings (when compared to other participating undergraduate teams, globally; and no team finished in the bottom quartile.

Team BSC rankings (percentile of all teams in the Capsim database)	2010- 2011	2011- 2012	2012- 2013
	84	92	42
	80	50	70
	46	36	96
	18	28	31

	12		97
High	84	92	97
Low	12	28	31
Average	48	51.5	67.2
Teams Above 50th	2	2	3

Drawbacks of this are:

- 1) the scores are team-based, and do not reflect individual efforts. It is possible to have one or two members of a group making all the decisions,
- 2) This simulation is multifaceted, and does not isolate the skill sets identified in the program objective.
- 3) Teams are comprised of a mix of majors (Accounting and Business Administration) by intent. For an appropriate business simulation experience, teams are encouraged to be as diverse as possible. However, this makes it next to impossible to assign results to either major

Recommended Future Directions Academic Program/Curriculum

Based on the overall reports from the previous 6 years, it would suggest the need for more coordination across the curriculum in order to achieve the skills needed for accounting and business. The coordination of curriculum will be approached by monthly department meetings, assessment measurements will be mapped in accounting courses moving forward in 2014-15. In addition, an accounting advisory committee will be established by the department in order to gather information from real work providers in order to shape curriculum to meet the needs of the changes in the field. Finally, based on the outcomes resulting from the six year assessment results courses described above, efforts may be directed toward assessing accounting courses currently offered by the department.

Recommendations:

- 1. Explore the possibility of adding individual assignments and exercises along with the Capstone simulation.**
- 2. Explore the addition of Comp-XM (also from Capsim) individual assessment test.**
- 3. Develop additional assessment methods for this Objective.**

Assessment Process

In order to provide a standardized vehicle to assess individual courses, the business department plans to implement at least five unannounced quiz-type assessment instruments that will be administered each quarter in each course where such assessment is appropriate.

Additionally, plans are being made to administer the major field test for accounting that will be administered during the senior year. This is intended to provide data to be used to assess the level at which the departments learning objectives have been met just prior to graduation. Also, the accounting assessment measurements need to be reflective of only accounting majors.

Objective 2: Integrate business theory with business practice, bridging the gap between the classroom and the work place.

Benchmark 1: Seventy percent of all interns will score average or above average performance in all areas on the supervisor evaluations.

Benchmark: Was not met.

Benchmark 2: 100 percent of all student volunteers for the VITA will pass with 80% or higher score.

Benchmark: Was achieved 2011-12

Please see Consolidated Summations for Results from Annual Reports for more detail.

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
AC 216 Federal Income Taxation				9 of 9 students passed the basic VITA test.	18 of 18 students completed and passed the IRS Basic VITA examination	
BU490 Capsim Simulation				Two of five teams scored above the 50 th percentile— none in the top 10%--Indicates difficulty in problem solving.	Two of four teams scored above the 50 th percentile— one team in the top 10%	Three of five teams scored above the 50 th percentile— Two teams in the top 10%
Internship Supervisor Evaluations	Need for improved analytical, holistic, and critical thought processes.	Need to take an unstructured situation, assess need, analyze alternative course of action and make a decision	Supervisor eval. scores declined in 2009-2010 from the year before.	66%-Outstanding in Communication 25% outstanding in professional bhvir. 17% outstanding in work performance.	63%-Outstanding in Communication 57% outstanding in professional bhvir. 57% outstanding in work performance.	

VITA / AC217 involvement			97 tax returns were prepared by students	70 returns were reported as of the time of the annual assessment report.	8 of 8 students started and completed over five tax returns for low-income tax payers.	
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Assessment of Student Learning

The assessment of student learning for the first six years of the assessment plan is described in the information above. As indicated, student learning is assessed primarily through the use of internship supervisor evaluation, VITA Tax examination, BU 490 Capism and Ac 216 Federal Income Tax course. These types of assessment devices were used in the assessment plan.

In 2007-2008 -2009 and 2010, the internship supervisor feedback indicated our students were having difficulty in the areas of communications and work-related problem solving. By 2011-2012 students appear to have demonstrated improvement in these areas; however, because of different measurement procedures, is it difficult to determine. In 2010-2012 accounting students were involved with the VITA program, which resulted in 100% passing the certification examination with an 80% or higher score. Also, results for internship evaluations are consolidated across majors in the Department. Thus, results for Accounting, Business Administration, and Information Technology are not segregated.

Analysis of Collected Information

The specific information that was analyzed 2007-2013 year included:

- Supervisor Internship Evaluations
- VITA Tax Examination Certification
- BU 490 Capism
- AC 216 Federal Income Tax Course

Actions Taken Based of Assessment Feedback

Based on the overall results from the Internship Supervisor Evaluations, students need to take an unstructured situation, assess need, analyze alternative course of action and make a decision (critical thinking and problem solving skills). Further, the department needs to collect data in a methodical process by utilizing curriculum mapping and store data in a central area so when staffing changes are made the data is not lost.

The first years (FY 2008 and 2009) indicated that students had difficulty integrating subject matter; but the results were primarily qualitative, and did not provided quantitative measures. Beginning in 2010-2011 the Capsim® Capstone simulation was used to provide a quantitative measure. The simulation requires students to think holistically to make decisions. Based on the overall results of the simulation, improvement has been demonstrated over the time period measured; but the results could improve: in 2012-2013,

three of five teams were in the top half of Balanced Scorecard rankings (when compared to other participating undergraduate teams, globally; and no team finished in the bottom quartile.

Team BSC rankings (percentile of all teams in the Capsim database)	2010- 2011	2011- 2012	2012- 2013
	84	92	42
	80	50	70
	46	36	96
	18	28	31
	12		97
High	84	92	97
Low	12	28	31
Average	48	51.5	67.2
Teams Above 50th	2	2	3

Drawbacks of this are:

- 1) the scores are team-based, and do not reflect individual efforts. It is possible to have one or two members of a group making all the decisions,
- 2) This simulation is multifaceted, and does not isolate the skill sets identified in the program objective.
- 3) Teams are comprised of a mix of majors (Accounting and Business Administration) by intent. For an appropriate business simulation experience, teams are encouraged to be as diverse as possible. However, this makes it next to impossible to assign results to either major

Recommended Future Directions Academic Program/Curriculum

The results would suggest the need for more coordination across the curriculum in order to achieve the skills needed for accounting and business. The coordination of curriculum will be approached by monthly department meetings, assessment measurements will be

mapped in accounting courses moving forward in 2014-15. Based on the outcomes resulting from the six year assessment results courses described above, efforts may be directed toward assessing accounting courses currently offered by the department.

Assessment Process

Additionally, plans are being made to administer the major field test for accounting that will be administered during the senior year. This is intended to provide data to be used to assess the level at which the departments learning objectives have been met just prior to graduation. Also, the accounting assessment measurements need to be reflective of only accounting majors.

Recommendations:

- 1. Annual Outcomes Assessment reports should have a consistent manner of evaluating internship supervisor feedback.**
- 2. Segregate results for Accounting, Business Administration, and Information Technology.**
- 3. Additional methods of measurement should be developed for this objective.**
- 4. More effective measures for VITA involvement need to be formalized and consistently reported. (e.g. “Avg returns per student” would provide a metric of the extent of engagement and depth of experience.)**

Objective 3: Develop analytical and interpersonal skills necessary for problem solving.

Benchmark: Fifty percent of all students will receive a rating 70% or higher in communication and problem solving.

Benchmark: Cannot determine based on data. Revisions in method will need to be made in the future.

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
BU250 URS	Improvement needs to take place with respect to analytical reasoning and critical thinking					
BU490 Rubric	Students need to provide a greater depth of analysis.					
BU490 Capsim Simulation				Two of five teams scored above the 50 th percentile— none in the top 10%--Indicates difficulty in problem solving.	Two of four teams scored above the 50 th percentile— one team in the top 10%	Three of five teams scored above the 50 th percentile— Two teams in the top 10%
Internship Supervisor Evaluations	[There is a] need for faculty to address aspects in curriculum and pedagogy that may lead to improved analytical, holistic, and critical thought processes.	Need to take an unstructured situation, assess need, analyze alternative course of action and make a decision	Supervisor eval. scores declined in 2009-2010 from the year before.	66% -Outstanding in Communication 25% outstanding in professional bhvir. 17% outstanding in work performance.	63% -Outstanding in Communication 57% outstanding in professional bhvir. 57% outstanding in work performance.	
Participation in Student Accounting Soc. (a Registered Student Organization)					10 of 33 full-time Accounting majors participated this year	

Assessment of Student Learning

The assessment of student learning for the first six years of the assessment plan is described in the information above. As indicated, student learning is assessed primarily through the use of internship supervisor evaluation, team project in the BU 490 course, BU 250 Undergraduate Research Symposium and participation in the Student Accounting Society. Although various assessment

measurements were in place, a standard reporting method to assess student learning in the areas of problem solving will need to be created by the department..

In 2007-2008 and 2008-2009, the internship supervisor feedback indicated our students were having difficulty in the areas of communications and work-related problem solving. By 2011-2012 students appear to have demonstrated improvement in these areas; however, because of different measurement procedures, is it difficult to determine. Also, results are consolidated across majors in the Department. Thus, results for Accounting, Business Administration, and Information Technology are not segregated. In addition, more detailed assessments will need to be established for the department in order to gather more accurate data.

The Capsim® Capstone simulation results (shown above) could imply improvement on this objective; but must be considered with the caveats detailed in the previous summation of Objective 1.

Analysis of Collected Information

The specific information that was analyzed 2007-2013 year included:

- Supervisor Internship Evaluations
- Participation in Students Accounting Society
- BU 490 Capism
- BU 490 Rubric
- BU URS

Actions Taken Based of Assessment Feedback

Based on the overall results from the Internship Supervisor Evaluations, students need to develop analytical and interpersonal skills in order to make decisions in the workplace (critical thinking and problem solving skills). Further, the department needs to collect data in a methodical process by utilizing curriculum mapping and store data in a central area so when staffing changes are made the data is not lost. Also, much of the work of professional accountants is in team settings. **All of our upper-division accounting courses will include a team project or other team assignment. For this goal, the faculty will use the *teamwork score* based on data from BU 490 capstone course. Students will provide peer evaluations of their team members on attributes such as attendance, quality of input, and timeliness over one group project required in the course. The range of possible scores is one (worst) to five (best).**

The first years (FY 2008 and 2009) indicated that students had difficulty integrating subject matter; but the results were primarily qualitative, and did not provided quantitative measures. Beginning in 2010-2011 the Capsim® Capstone simulation was used to provide a quantitative measure. The simulation requires students to think holistically to make decisions. Based on the overall results of the simulation, improvement has been demonstrated over the time period measured; but the results could improve: in 2012-2013, three of five teams were in the top half of Balanced Scorecard rankings (when compared to other participating undergraduate teams, globally; and no team finished in the bottom quartile.

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Average	48	51.5	67.2
Teams Above 50th	2	2	3

Drawbacks of this are:

- 1) the scores are team-based, and do not reflect individual efforts. It is possible to have one or two members of a group making all the decisions,
- 2) This simulation is multifaceted, and does not isolate the skill sets identified in the program objective.
- 3) Teams are comprised of a mix of majors (Accounting and Business Administration) by intent. For an appropriate business simulation experience, teams are encouraged to be as diverse as possible. However, this makes it next to impossible to assign results to either major

Recommended Future Directions Academic Program/Curriculum

The results would suggest the need for more coordination across the curriculum in order to achieve the skills needed for accounting.. The coordination of curriculum will be approached by monthly department meetings, assessment measurements will be mapped in accounting courses moving forward in 2014-15. Based on the outcomes resulting from the six year assessment results courses described above, efforts may be directed toward assessing accounting courses currently offered by the department.

Recommendations:

- 1. Explore the possibility of adding individual assignments and exercises along with the Capstone simulation.**
- 2. Explore the addition of Comp-XM (also from Capsim) individual assessment test.**
- 3. Develop teamwork peer evaluation for BU 490 Capstone course.**
- 4. Administer major field test for accounting in senior year.**

- 5. **Capstone senior paper will be incorporated into the AC 400 level courses offered every spring. Paper will incorporate reviewing new tax laws and analysis of findings.**

Assessment Process

In order to provide a standardized vehicle to assess this objective, the business department plans to develop and implement an assessment instrument to gather data.

Additionally, plans are being made to administer the major field test for accounting that will be administered during the senior year. This is intended to provide data to be used to assess the level at which the departments learning objectives have been met just prior to graduation. Also, the accounting assessment measurements need to be reflective of only accounting majors.

Recommendations

- 1. **The results show a general improvement in analytic skills.**
- 2. **More measures for interpersonal skill need to be developed.**
- 3. **For Participation in SAS: Tracking students over their academic careers needs to be refined--or revise the goal statement.**
- 4. **More measures of individual acumen with analytic skill need to be developed.**

Objective 4: Learn how to manage business information, blending technological expertise with written and oral communication skills.

Benchmark: Not established during this period

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
AC217-Issues in Taxation					8 of 8 students in AC217 (plus 2 additional students) took part in this training course	
AC217-Issues in Taxation					8 of 8 students started and completed over five tax returns for low-income tax payers.	

AC326- Government and Nonprofit Accounting					16 of 16 students submitted a paper to the PICPA Student Writing Competition	
AC326- Government and Nonprofit Accounting					All students exceeded the passing score of 70% on the City of Smithville simulation. Overall performance on examinations improved by 5% to 6% over the previous AC 326 course.	
BU250 Undergraduate Research Symposium	Judges were impressed with how the students presented themselves and their ideas. Still, students seemed to be able to communicate their ideas better verbally than in writing.					
BU250 Oral Presentations:				67% of the BU 250 students completed the oral presentation and written report assignment with a grade of a B or better.	65% of the BU 250 students completed the oral presentation and written report assignment with a grade of a B or better.	
BU490 Capsim Simulation				Two of five teams scored above the 50 th percentile— none in the top 10%--Indicates difficulty in problem solving.	Two of four teams scored above the 50 th percentile— one team in the top 10%	Three of five teams scored above the 50 th percentile— Two teams in the top 10%
BU490 Capstone Rubric paper						Sections scoring lowest were: III. Demonstrates Effective Integration of Liberal Arts V. Demonstrates Understanding of, Integrates, and Applies Values of Mercy, Service, Hospitality, and Justice.

Internship Supervisor Evaluations:		[Students need to develop better] interpersonal communication [skills], and problem solving skills.	Supervisor eval. scores declined in 2009-2010 from the year before.			
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Assessment of Student Learning

The assessment of student learning for the first six years of the assessment plan is described in the information above. As indicated, student learning is assessed primarily through the internship supervisor evaluation, BU 250 Undergraduate Research Symposium and oral presentations, BU 490 Capsim simulation, BU 490 capstone rubric paper, various accounting courses, and VITA. .

In 2007-2008 and 2008-2009, the internship supervisor feedback indicated our students were having difficulty in the areas of communications and work-related problem solving. By 2011-2012 students appear to have demonstrated improvement in these areas; however, because of different measurement procedures, is it difficult to determine. Also, results are consolidated across majors in the Department. Thus, results for Accounting, Business Administration, and Information Technology are not segregated. In addition, more detailed assessments will need to be established for the department in order to gather more accurate data.

The Capsim® Capstone simulation results (shown above) could imply improvement on this objective; but must be considered with the caveats detailed in the previous summation of Objective 1.

Analysis of Collected Information

The specific information that was analyzed 2007-2013 year included:

- Supervisor Internship Evaluations
- VITA Tax Examination Certification
- BU 490 Capism
- BU 250 Oral Presentation
- BU 250 URS
- AC Courses

Actions Taken Based of Assessment Feedback

Based on the overall results from the Internship Supervisor Evaluations, VITA tax examination certification, BU 490 Capism, BU 250 URS and oral presentation and accounting courses assessment points out students need to learn how to manage business information, blending technological expertise with written and oral communication skills. In the future, the department to collect data in a methodical process and store data in a central area so when staffing changes are made the data is not lost. In every accounting course, the faculty strives to improve students' skills for understanding and applying core technical concepts. **To assess this goal in the future, the faculty will administer a quiz in ACCT 325 or AC 416, which are two upper level accounting courses of the undergraduate program. The quiz will consist of 20 multiple-choice items drawn from all of the required courses in the**

program. In addition to, incorporating a capstone senior paper into the AC 400 level courses offered every spring. Paper will incorporate reviewing new tax laws and analysis of findings.

The first years (FY 2008 and 2009) indicated that students had difficulty integrating subject matter; but the results were primarily qualitative, and did not provided quantitative measures. Beginning in 2010-2011 the Capsim® Capstone simulation was used to provide a quantitative measure. The simulation requires students to think holistically to make decisions. Based on the overall results of the simulation, improvement has been demonstrated over the time period measured; but the results could improve: in 2012-2013, three of five teams were in the top half of Balanced Scorecard rankings (when compared to other participating undergraduate teams, globally; and no team finished in the bottom quartile.

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Drawbacks of this are:

- 1) the scores are team-based, and do not reflect individual efforts. It is possible to have one or two members of a group making all the decisions,
- 2) This simulation is multifaceted, and does not isolate the skill sets identified in the program objective.
- 3) Teams are comprised of a mix of majors (Accounting and Business Administration) by intent. For an appropriate business simulation experience, teams are encouraged to be as diverse as possible. However, this makes it next to impossible to assign results to either major

Recommended Future Directions Academic Program/Curriculum

This would suggest the need for more coordination across the curriculum in order to achieve the skills needed for accounting. The coordination of curriculum will be approached by monthly department meetings, assessment measurements will be mapped in accounting courses moving forward in 2014-15. Based on the outcomes resulting from the six year assessment results courses described above, efforts may be directed toward assessing accounting courses currently offered by the department. We believe that our expectations regarding students' ability to answer the quiz questions are reasonable, and so at this point we need to consider ways to improve the presentation of accounting concepts in our curriculum so that students are better able to internalize the concepts and apply them later.

Recommendations:

- 6. Explore the possibility of adding individual assignments and exercises along with the Capstone simulation.**
- 7. Explore the addition of Comp-XM (also from Capsim) individual assessment test.**
- 8. Administer a quiz in ACCT 325 or AC 416**
- 9. Incorporate senior capstone paper in AC 400 level courses offered in spring.**

Assessment Process

In order to provide a standardized vehicle to assess this objective, the business department plans to develop and implement an assessment instrument to gather data.

Additionally, plans are being made to administer the major field test for accounting that will be administered during the senior year. This is intended to provide data to be used to assess the level at which the departments learning objectives have been met just prior to graduation. Also, the accounting assessment measurements need to be reflective of only accounting majors.

Recommendations

- 1. Students seem to be improving in the ability to manage business information, but more targeted assessment methods need to be developed and applied.**
- 2. The City of Smithville simulation needs to have results reported vis-à-vis the goal.**

Objective 5: Develop the technical skills necessary to begin a career in professional accountancy.

Benchmark: Fifty percent of accounting students will score a 85% or better on the exit examination in AC 102 and AC 210.

Benchmark was not met.

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
AC102 – Accounting Principles II, Exit Exam					The average score on the examination was 69%. The highest score was 80%	
AC210 – Intermediate Accounting II, Exit Exam					The average score on the examination was 72%. The highest score was 74%.	
AC216 – Federal Income Taxation, VITA exam					18 of 18 students completed and passed the IRS Basic VITA examination	
AC216 – Federal Income Taxation, VITA Participation					6 of 18 students participated.	
AC217-Issues in Taxation, CCH TaxWise					8 of 8 students in AC217 (plus 2 additional students) took part in this training course.	
AC217-Issues in Taxation, Tax Returns					8 students participated in the AC 217 course. Every student started and completed over five tax returns for low-income tax payers.	

Assessment of Student Learning

The assessment of student learning for the first six years of the assessment plan is described in the information above. As indicated, student learning is assessed primarily through Accounting Exit Examinations and VITA.

In 2011-12 the department targeted AC 102, AC 210, AC 216 and AC 217 VITA as a means for measuring student learning in the areas of accounting. Although the benchmark was not met in the exit examinations, there was a 100% pass rate on the IRS VITA examination. This solidifies that students have in fact taking learning objectives from accounting courses and applied the concepts to real work application.

Analysis of Collected Information

The specific information that was analyzed 2007-2013 year included:

- VITA Tax Examination Certification
- AC Courses

Actions Taken Based of Assessment Feedback

Based on the overall results from, VITA tax examination certification, and accounting courses, students need more practice and skill building in the area of accounting in core courses. In the future, the department will include pretests and posttests in the core courses of accounting in order gather data on the key areas in which more emphasize will need to be focused in course delivery. In every accounting course, the will faculty strives to improve students' skills for understanding and applying core technical concepts. **To assess this goal in the future, the faculty will administer a quiz in ACCT 325 or AC 416, which are two upper level accounting courses of the undergraduate program. The quiz will consist of 20 multiple-choice items drawn from all of the required courses in the program.** In addition to incorporating a capstone senior paper into the AC 400 level courses offered every spring. Paper will incorporate reviewing new tax laws and analysis of findings. Also, in AC 102 the course will be revised to reflect a technology component which will include accounting management systems.

Recommendations

Assessment measures need to be applied multiple times, not just in one year. Comparisons from year to year must exist.

Objective 6: Appreciate the impact of the liberal arts on social activity and business enterprise.

Benchmark: Not established during this period

	2007-2008	2008-2009	2010-2011	2011-2012	2012-2013
BU490 Capstone Rubric research paper	Students need to improve in their ability to integrate concepts that are not from business textbooks into the discussion of business strategy				Sections below a 90% score were: III. Demonstrates Effective Integration of Liberal Arts V. Demonstrates Understanding of, Integrates, and Applies Values of Mercy, Service, Hospitality, and Justice.

Recommendations

The capstone research paper will be moved from BU 490 to BU 410 and AC 326 (note curriculum number change moving into 2015-16). The research paper will be targeted on research and findings in the particular discipline. The research paper will then provide students with additional materials for building portfolio content.

Objective 7: Become academically prepared for graduate and further study.

Benchmark: 100% of the students graduating with an accounting degree will be prepared to graduate or pursue further study.

Benchmark: Cannot determine based on data. Revisions in method will need to be made in the future.

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
AC216 – Federal Income Taxation, VITA exam					18 of 18 students completed and passed the IRS Basic VITA examination in AC 216	
AC216 – Federal Income Taxation, VITA Participation					6 of 18 students participated.	
AC326 – Government and Nonprofit Accounting, PICPA Writing Competition					16 of 16 students submitted a paper to the PICPA Student Writing Competition	
BU490 Capstone Rubric research paper	Given that some students will pursue graduate programs, more depth and thoroughness of analysis is needed for them to be successful at that level.					
Number of students who are known to be continuing into graduate programs					Of five graduating seniors, who finished in May 2012, one continued to graduate school and four had employment	Of eleven students graduating in May 2013, four were entering graduate programs, and five had employment.

Assessment of Student Learning

The assessment of student learning for the first six years of the assessment plan is described in the information above. As indicated, student learning is assessed primarily through Accounting Exit Examinations and VITA.

In 2011-12 the department targeted AC 102, AC 210, AC 216 and AC 217 VITA as a means for measuring student learning in the areas of accounting. Although the benchmark was not met in the exit examinations, there was a 100% pass rate on the IRS VITA examination. This solidifies that students have in fact taking learning objectives from accounting courses and applied the concepts to real work application.

Analysis of Collected Information

The specific information that was analyzed 2007-2013 year included:

- VITA Tax Examination Certification
- PICPA Writing Competition
- AC Courses
- BU 490 Capstone Rubric
- Students entering graduate programs

Actions Taken Based of Assessment Feedback

The capstone research will be incorporated as capstone senior paper into the AC 400 level courses offered every spring. Paper will incorporate reviewing new tax laws and analysis of findings. The department will administer a major field test for accounting in the senior year.

Recommendations

- 1. This objective should be modified to include job placement and alumni survey implementation.**
- 2. More metrics need to be developed for this program outcome, and applied repeatedly.**
- 3. Administer major field test for accounting in senior year.**

CONSOLIDATED SUMMATIONS OF RESULTS FROM ANNUAL REPORTS

Summary of Results and Next Steps:

Student performance in BU 250 2007-08 Undergraduate Research Symposium based on the scores compiled from the judges rubric evaluation of marketing projects shows students have difficulty in integrating disciplines into a comprehensive project report. The same difficulties in holistic thinking results are reflective in the BU 490 Research paper in the senior level course. Students seem to struggle with issues of critical thinking and independent learning. Students need to be weaned off instructors' direction and be better prepared for the independent application they will be required to do upon degree completion. Feedback indicates that learning how to learn is a challenge for students. In addition, the same results reflected in the data from external internship supervisor evaluations, which suggest the data includes consistent variables contributing to the student learning experiences. The data results of the six-year report suggest that the department must effectively move students from the theory of accounting to practice/application of accounting into real experiences that create holistic and critical thinking applications. The change of annual assessment times and methods provide the department with how the approach to teaching affects the success of accounting students, separation of accounting assessment data from business administration, and the need for course mapping in order to provide data points for continuous quality improvement in course content, delivery, and assessment outcomes.

The department is currently moving to make the student experience more "real" to the work world. The department is offering more options for alternative learning formats such as active learning assignments, service-learning projects (VITA), use of technology to augment hands on experiences, case studies, professional oral presentations, research and business writing assignments, in various courses across the accounting curriculum.

Objective 1: Emphasize decision-making from an organizational perspective, integrating the traditional academic areas of accounting, finance, management, and marketing.

2007-2008

BU250 Undergraduate Research Symposium:

During the development of the project students had difficulty with the requirement to **integrate subject matter** from other courses. The data based on the scores compiled from the judges rubric evaluation of marketing projects shows students have difficulty in integrating disciplines into a comprehensive project report. The difficulty with this directive indicates that improvement needs to take place in other freshman and sophomore courses with respect to the integration of subject matter.

BU490 Research Paper using the Capstone Rubric:

Students seem to struggle with issues of critical thinking and independent learning. Students need to be weaned off instructors' direction and be better prepared for the independent application they will be required to do upon degree completion. Feedback indicates that learning how to learn is a challenge for students. Improvements need to be made in the holistic thought processes used in classes.

2008-2009

Internship Supervisor Evaluations:

Students need to develop a better] *ability to think holistically, integrating academic areas (of accounting, finance, economics, HR, etc.) into one business concept.* . Students need to be weaned off instructors' direction and be better prepared for the independent application they will be required to do upon degree completion. Feedback indicates that learning how to learn is a challenge for students. In addition, the same results reflected in the data from external internship supervisor evaluations, which suggest the data includes consistent variables contributing to the student learning experiences. The data results of the six-year report suggest that the department must effectively move students from the theory of accounting to practice/application of accounting into real experiences that create holistic and critical thinking applications. The change of annual assessment times and methods provide the department with how the approach to teaching affects the success of accounting students, separation of accounting assessment data from business administration, and the need for course mapping in order to provide data points for continuous quality improvement in course content, delivery, and assessment outcomes.

2009-2010

Internship Supervisor Evaluations:

In the 2009-2010 year, the scores on internship site-supervisor feedback surveys declined, overall, for the second straight year.

Accounting and Business Administration majors declined in 2009-2010 from the year before in 16 of 18 measures; and IT majors declined in 10 of 18 measures.

2010-2011

BU490-Capsim Capstone® simulation.

The Goal: *The goal is to have a majority of teams finish in the top half [of Balanced Scorecard rankings] of all competing teams, globally.*

The result: Only two of five teams scored above the 50th percentile. The rankings were

- *Team Andrews = 84th percentile*
- *Team Baldwin = 18*
- *Team Chester = 80*
- *Team Erie = 46*

- *Team Ferris = 12*

Conclusion: A prime requirement of the simulation is that students must make decisions regarding all aspects of business strategy and operations. It can be reasonably concluded that most students had difficulty doing this. Please see above summary and next steps.

Internship Supervisor Evaluations:

- *66% of the students received a supervisor evaluation rating of outstanding in the area of communication skills. While 34% received a very good or lower rating.*
- *25% of the students received a supervisor evaluation of outstanding in the area of professional behavior. While 75% received a very good or lower rating.*
- *17% of the students received a supervisor evaluation of outstanding in the area of work performance. While 83% received a very good or lower rating.*

2011-2012

BU490-Capsim Capstone® simulation.

The Goal: *The goal is to have a majority of teams finish in the top half [of Balanced Scorecard rankings] of all competing teams, globally.*

The Result: *Two of four teams finished in the top half.*

*Comparing 2,272 teams competing globally, MAC teams in BU490 had **BSC percentile rankings** as follows:*

- *Team Andrews = 92nd percentile*
- *Team Chester = 36th*
- *Team Digby = 50th*
- *Team Erie = 28th*

Conclusions: *Overall the results were satisfactory. Having a team finish in the top 10% is a first in the three years the simulation has been used.—All teams finished above the bottom quartile.---Better coaching by the instructor should improve overall scores next time.*
 A prime requirement of the simulation is that students must make decisions regarding all aspects of business strategy and operations. It can be concluded that proportionately fewer students than in the prior year had difficulty doing this.

Internship Supervisor Evaluations:

- *63% of the students received a supervisor evaluation rating of outstanding in the area of communication skills. While 37% received a very good or lower rating.*
- *57% of the students received a supervisor evaluation of outstanding in the area of professional behavior. While 43% received a very good or lower rating.*

- 57% of the students received a supervisor evaluation of outstanding in the area of work performance. While 43% received a very good or lower rating.

Observation: The percentage for communication skills is about the same as the previous year. The scores for professional behavior and work performance were substantially higher this year.

2012-2013

BU490-Capsim Capstone® simulation.

Simulation Goal 1: A majority of teams shall score above 5000 points (of a possible 8000) on the Analyst Report—a report that is generated within the simulation.

The Results: Only 2 of the 5 teams scored above 5000

Team Andrews = 2,971

Team Baldwin = 5,407

Team Chester = 4,369

Team Digby = 2,862

Team Erie = 5,822

Observation: Given the success in the BSC portion of the simulation, it is possible that the goal of 5000 points may be a bit high; but this threshold will remain in place for next year.

Simulation Goal 2: A majority of teams will achieve a cumulative Balanced Scorecard raw score of 600.

The results: **BSC Scores:** of a possible 1000 points, team total were as follows:

Team Andrews = 501

Team Baldwin = 841

Team Chester = 680

Team Digby = 456

Team Erie = 851

Observation: The goal should be higher. It should be restated next year as 3 of 4 teams or 4 of 5 teams.—Ideally, all business students should do well on the raw scores.

Simulation Goal 3: A majority of teams shall finish in the top half of Balanced Scorecard comparative rankings of all teams globally.

The Results: Comparing 2,473 teams participating globally, MAC teams in BU490 had **BSC percentile rankings** as follows:

Team Andrews = 42nd percentile

Team Baldwin = 96th
Team Chester = 70th
Team Digby = 31st
Team Erie = 97th

Observation: *The goal was met, as 3 of 5 teams finished above the 50th percentile. This is the first class to have two teams in the top 10%.*

Simulation conclusion: proportionately more students than previous were able to make decisions from an organizationally holistic perspective.

Summary of Results and Next Steps:

Students need to develop a better] *ability to think holistically, integrating academic areas (of accounting, finance, economics, HR, etc.) into one business concept.* . Students need to be weaned off instructors' direction and be better prepared for the independent application they will be required to do upon degree completion. Feedback indicates that learning how to learn is a challenge for students. In addition, the same results reflected in the data from external internship supervisor evaluations, which suggest the data includes consistent variables contributing to the student learning experiences. The data results of the six-year report suggest that the department must effectively move students from the theory of accounting to practice/application of accounting into real experiences that create holistic and critical thinking applications. The change of annual assessment times and methods provide the department with how the approach to teaching affects the success of accounting students, separation of accounting assessment data from business administration, and the need for course mapping in order to provide data points for continuous quality improvement in course content, delivery, and assessment outcomes.

The department is currently moving to make the student experience more “real” to the work world. The department is offering more options for alternative learning formats such as active learning assignments, service-learning projects (VITA), use of technology to augment hands on experiences, case studies, professional oral presentations, research and business writing assignments, in various courses across the accounting curriculum.

Objective 2: Integrate business theory with business practice, bridging the gap between the classroom and the work place.

2007-2008

Internship Supervisor Evaluations:

[There is a] *need for faculty to address aspects in curriculum and pedagogy that may lead to improved analytical, holistic, and critical thought processes.* Below is the section of the 2007-2008 report that pertains to internship feedback from supervisors.

Overall, the supervisors at the host sites liked our interns. They perceived our interns as friendly, courteous, and technically effective. Although no average score in the evaluations is terribly bad, the following questions were noticeably below average:

4.	Developed an effective rapport with clients, including being a receptive listener and offering helpful suggestions.	3.5	88%
13.	Demonstrated an understanding of the operations and principles of managing the specific business.	3.5	88%
16.	Demonstrated an understanding of how to handle special arrangements for customers, as necessary.	3.5	88%

Conclusions

These three questions have the common aspect of requiring the student to think in a non-prescribed manner—to respond appropriately to a spontaneous (and possibly unstructured) situation. To appropriately respond, the student would need to have a predisposition to analyze and think critically—quickly.

Again, the results are not disastrously low; but the results do point to a **need for faculty to address aspects in curriculum and pedagogy that may lead to improved analytical, holistic, and critical thought processes.** These results are consistent with the results from the BU250 participation in the URS and the BU490 application of the Capstone Rubric.

2008-2009

Internship Supervisor Evaluations:

Below is the section of the 2008-2009 report pertaining to internship supervisor feedback.

Generally, the supervisors at the host sites liked our interns. They perceived our interns as friendly, courteous, and technically effective. Because this is the second year we have tracked the evaluation results in this way, and now have the perspective of time. Although no average score in the evaluations is terribly bad, overall scores this year were lower than last year.

The following questions (shown in **Table 1**) give evidence of potential problem areas, given scores **below the respective Overall Average for two consecutive years.**

Areas of Evaluation	Averages FA08-SP09	Averages FA07-SP08	Change	FA08-SP09 Below 08-09 Overall Average	FA07-SP08 Below 07-08 Overall Average
Communication Skills:					
4. Developed an effective rapport with clients, including being a receptive listener and offering helpful suggestions.	3.3	3.5	-0.2	Below	Below
13. Demonstrated an understanding of the operations and principles of managing the specific business.	3.4	3.5	-0.1	Below	Below
16. Demonstrated an understanding of how to handle special arrangements for customers, as necessary.	3.2	3.5	-0.3	Below	Below
Overall Average	3.5	3.6			

The following questions showed the greatest drop (i.e. .3 or more) in line item averages from last year to this:

Areas of Evaluation	Averages FA08-SP09	Averages FA07-SP08	Change	FA08-SP09 Below 08-09 Overall Average	FA07-SP08 Below 07-08 Overall Average
Communication Skills:					
1. Gave full attention to clients/customers during direct client contact.	3.4	3.7	-0.3	Below	
2. Communicated clearly and pleasantly with clients/customers.	3.3	3.7	-0.4	Below	
16. Demonstrated an understanding of how to handle special arrangements for customers, as necessary.	3.2	3.5	-0.3	Below	Below

It is significant to notice that **Question 16 appears on both lists:** below average for two consecutive years AND showed a large decline from one year to the next. Questions 16 (handling special arrangement for customers) implies **the need for 1) active listening and analytical skills and 2) quick, holistic assessment of problems, and the ability to match solution to need quickly.** In a sense, Question 16 is a summative result of the problem areas indicated in the other questions shown in the above two tables. If there is a need area that should be targeted, this would seem to provide an indication for a starting point.

2009-2010

Internship Supervisor Evaluations:

In the 2009-2010 year, the scores on internship site-supervisor feedback surveys declined, overall, for the second straight year.

Accounting and Business Administration majors declined in 2009-2010 from the year before in 16 of 18 measures; and IT majors declined in 10 of 18 measures.

VITA Involvement

Student volunteers completed 97 tax returns for the 2010 tax season.

2010-2011

AC 216 Federal Income Taxation, VITA test

All nine of the students in the class passed the Internal Revenue Service (IRS) Volunteer Income Tax Assistance (VITA) basic e-learning, which is required to become a certified VITA preparer.

BU490-Capsim Capstone® simulation.

The Goal: *The goal is to have a majority of teams finish in the top half [of Balanced Scorecard rankings] of all competing teams, globally.*

The result: Only two of five teams scored above the 50th percentile. The rankings were

- *Team Andrews = 84th percentile*
- *Team Baldwin = 18*
- *Team Chester = 80*
- *Team Erie = 46*
- *Team Ferris = 12*

Conclusion: The simulation challenges students to make decisions in a very realistic scenario; however, it must be recognized that simulations are limited in their capacity to perfectly mimic an actual setting. In this environment, it can be concluded that most students struggled with the type of decision making necessary in the (real) work place.

Internship Supervisor Evaluations:

- *66% of the students received a supervisor evaluation rating of outstanding in the area of communication skills. While 34% received a very good or lower rating.*
- *25% of the students received a supervisor evaluation of outstanding in the area of professional behavior. While 75% received a very good or lower rating.*
- *17% of the students received a supervisor evaluation of outstanding in the area of work performance. While 83% received a very good or lower rating.*

VITA Involvement, Number of returns

As of [the time of the annual assessment report], *student volunteers have completed over 70 returns for the [2011] tax season.*

2011-2012

AC216 – Federal Income Taxation, VITA Test

Goal: Every student in AC 216 will be required to take and pass the Basic Examination and the Standards of Conduct Examination for the Volunteer Income Tax Assistance Program (VITA) through the Internal Revenue Service (IRS).

Results: 18 of 18 students completed and passed the IRS Basic VITA examination in AC 216.

BU490-Capsim Capstone® simulation.

The Goal: The goal is to have a majority of teams finish in the top half [of Balanced Scorecard rankings] of all competing teams, globally.

The Result: Two of four teams finished in the top half.

*Comparing 2,272 teams competing globally, MAC teams in BU490 had **BSC percentile rankings** as follows:*

- *Team Andrews = 92nd percentile*
- *Team Chester = 36th*
- *Team Digby = 50th*
- *Team Erie = 28th*

Conclusions: Overall the results were satisfactory. Having a team finish in the top 10% is a first in the three years the simulation has been used.—All teams finished above the bottom quartile.---Better coaching by the instructor should improve overall scores next time.

The simulation challenges students to make decisions in a very realistic scenario. In this environment, proportionately more students than the year before were able to perform well.

Internship Supervisor Evaluations:

- *63% of the students received a supervisor evaluation rating of outstanding in the area of communication skills. While 37% received a very good or lower rating.*
- *57% of the students received a supervisor evaluation of outstanding in the area of professional behavior. While 43% received a very good or lower rating.*
- *57% of the students received a supervisor evaluation of outstanding in the area of work performance. While 43% received a very good or lower rating.*

Observation: The percentage for communication skills is about the same as the previous year. The scores for professional behavior and work performance were substantially higher this year.

AC217 – Issues in Taxation (VITA)

Goal: Every student AC 217 will be required to do a minimum of 5 tax returns for low income taxpayers.

Results: 8 students participated in the AC 217 course. Every student started and completed over five tax returns for low-income tax payers.

2012-2013

BU490-Capsim Capstone® simulation.

Simulation Goal 1: *A majority of teams shall score above 5000 points (of a possible 8000) on the Analyst Report—a report that is generated within the simulation.*

The Results: *Only 2 of the 5 teams scored above 5000*

Team Andrews = 2,971

Team Baldwin = 5,407

Team Chester = 4,369

Team Digby = 2,862

Team Erie = 5,822

Observation: *Given the success in the BSC portion of the simulation, it is possible that the goal of 5000 points may be a bit high; but this threshold will remain in place for next year.*

Simulation Goal 2: *A majority of teams will achieve a cumulative Balanced Scorecard raw score of 600.*

The results: **BSC Scores:** *of a possible 1000 points, team total were as follows:*

Team Andrews = 501

Team Baldwin = 841

Team Chester = 680

Team Digby = 456

Team Erie = 851

Observation: *The goal should be higher. It should be restated next year as 3 of 4 teams or 4 of 5 teams.—Ideally, all business students should do well on the raw scores.*

Simulation Goal 3:

A majority of teams shall finish in the top half of Balanced Scorecard comparative rankings of all teams globally.

*The Results: Comparing 2,473 teams participating globally, MAC teams in BU490 had **BSC percentile rankings** as follows:*

Team Andrews = 42nd percentile

Team Baldwin = 96th
Team Chester = 70th
Team Digby = 31st
Team Erie = 97th

Observation: *The goal was met, as 3 of 5 teams finished above the 50th percentile.* This is the first class to have two teams in the top 10% .

Simulation conclusion: proportionately more students than previous were able to see connections between classroom and business reality. However, it must be recognized that simulations have their limitations in trying to re-create a real situation with real uncertainties and risks.

Summary of Results and Next Steps:

Student performance in BU 250 2007-08 Undergraduate Research Symposium based on the scores compiled from the judges rubric evaluation of marketing projects shows students have difficulty in integrating disciplines into a comprehensive project report. The same difficulties in holistic thinking results are reflective in the BU 490 Research paper in the senior level course. Students seem to struggle with issues of critical thinking and independent learning. Students need to be weaned off instructors' direction and be better prepared for the independent application they will be required to do upon degree completion. Feedback indicates that learning how to learn is a challenge for students. In addition, the same results reflected in the data from external internship supervisor evaluations, which suggest the data includes consistent variables contributing to the student learning experiences. The data results of the six-year report suggest that the department must effectively move students from the theory of accounting to practice/application of accounting into real experiences that create holistic and critical thinking applications. The change of annual assessment times and methods provide the department with how the approach to teaching affects the success of accounting students, separation of accounting assessment data from business administration, and the need for course mapping in order to provide data points for continuous quality improvement in course content, delivery, and assessment outcomes.

The department is currently moving to make the student experience more "real" to the work world. The department is offering more options for alternative learning formats such as active learning assignments, service-learning projects (VITA), use of technology to augment hands on experiences, case studies, professional oral presentations, research and business writing assignments, in various courses across the accounting curriculum.

Objective 3 Develop analytical and interpersonal skills necessary for problem solving.

2007-2008

BU250 Undergraduate Research Symposium :

Re: Analytic skills.

[Students'] natural disposition was not one that would lead to determining the appropriate questions that ought to be asked; rather, it was more closely akin to merely expecting someone else to determine the questions that could then be quickly and simply answered. Such a result would seem to say that by the second semester of the sophomore year, students have not been effectively practiced at thinking this way. Such a situation indicates improvement needs to take place with respect to analytical reasoning and critical thinking in the freshman and sophomore accounting and business classes.

BU490 Capstone Rubric Research Paper:

Students need to provide a greater depth of analysis.

Internship Supervisor Evaluations:

[There is a] need for faculty to address aspects in curriculum and pedagogy that may lead to improved analytical, holistic, and critical thought processes.

2008-2009

Internship Supervisor Evaluations:

[Students need to develop a better] ability to create form out of chaos; to take an unstructured situation, assess need, analyze alternative course of action and make a decision

2009-2010

Internship Supervisor Evaluations:

In the 2009-2010 year, the scores on internship site-supervisor feedback surveys declined, overall, for the second straight year.

Accounting and Business Administration majors declined in 2009-2010 from the year before in 16 of 18 measures; and IT majors declined in 10 of 18 measures.

2010-2011

BU490-Capsim Capstone® simulation.

The Goal: *The goal is to have a majority of teams finish in the top half [of Balanced Scorecard rankings] of all competing teams, globally.*

The result: Only two of five teams scored above the 50th percentile. The rankings were

- *Team Andrews = 84th percentile*
- *Team Baldwin = 18*
- *Team Chester = 80*
- *Team Erie = 46*
- *Team Ferris = 12*

Conclusion: Given that the simulation is, ultimately, a problem-solving exercise, it can be reasonably concluded that most students had trouble in this area.

Internship Supervisor Evaluations:

- 66% of the students received a supervisor evaluation rating of outstanding in the area of communication skills. While 34% received a very good or lower rating.
- 25% of the students received a supervisor evaluation of outstanding in the area of professional behavior. While 75% received a very good or lower rating.
- 17% of the students received a supervisor evaluation of outstanding in the area of work performance. While 83% received a very good or lower rating.

(Note: These results include majors of Accounting, Business Administration, and Information Technology.)

2011-2012

BU490-Capsim Capstone® simulation.

The Goal: *The goal is to have a majority of teams finish in the top half [of Balanced Scorecard rankings] of all competing teams, globally.*

The Result: Two of four teams finished in the top half.

Comparing 2,272 teams competing globally, MAC teams in BU490 had **BSC percentile rankings** as follows:

- Team Andrews = 92nd percentile
- Team Chester = 36th
- Team Digby = 50th
- Team Erie = 28th

Conclusions: *Overall the results were satisfactory. Having a team finish in the top 10% is a first in the three years the simulation has been used.—All teams finished above the bottom quartile.---Better coaching by the instructor should improve overall scores next time.* Given that the simulation is, ultimately, a problem-solving exercise, it can be reasonably concluded that proportionately more students than last year were able to perform well in this regard.

Internship Supervisor Evaluations:

- 63% of the students received a supervisor evaluation rating of outstanding in the area of communication skills. While 37% received a very good or lower rating.
- 57% of the students received a supervisor evaluation of outstanding in the area of professional behavior. While 43% received a very good or lower rating.
- 57% of the students received a supervisor evaluation of outstanding in the area of work performance. While 43% received a very good or lower rating.

Observation: The percentage for communication skills is about the same as the previous year. The scores for professional behavior and work performance were substantially higher this year.

Participation in Student Accounting Soc. (a Registered Student Organization)

Goal: 75% of Accounting majors participate in the Student Accounting Society (SAS) at some point in their academic careers.

Result: 10 of 33 full-time Accounting majors participated this year.

2012-2013

BU490-Capsim Capstone® simulation.

Simulation Goal 1: A majority of teams shall score above 5000 points (of a possible 8000) on the Analyst Report—a report that is generated within the simulation.

The Results: *Only 2 of the 5 teams scored above 5000*

Team Andrews = 2,971

Team Baldwin = 5,407

Team Chester = 4,369

Team Digby = 2,862

Team Erie = 5,822

Observation: *Given the success in the BSC portion of the simulation, it is possible that the goal of 5000 points may be a bit high; but this threshold will remain in place for next year.*

Simulation Goal 2: A majority of teams will achieve a cumulative Balanced Scorecard raw score of 600.

The results: **BSC Scores:** *of a possible 1000 points, team total were as follows:*

Team Andrews = 501

Team Baldwin = 841

Team Chester = 680

Team Digby = 456

Team Erie = 851

Observation: *The goal should be higher. It should be restated next year as 3 of 4 teams or 4 of 5 teams.—Ideally, all business students should do well on the raw scores.*

Simulation Goal 3:

A majority of teams shall finish in the top half of Balanced Scorecard comparative rankings of all teams globally.

*The Results: Comparing 2,473 teams participating globally, MAC teams in BU490 had **BSC percentile rankings** as follows:*

Team Andrews = 42nd percentile

Team Baldwin = 96th

Team Chester = 70th

Team Digby = 31st

Team Erie = 97th

Observation: *The goal was met, as 3 of 5 teams finished above the 50th percentile.* This is the first class to have two teams in the top 10% .

Simulation conclusion: Given that the simulation is, ultimately, a problem-solving exercise, it can be reasonably concluded that proportionately more students than last year were able to perform well in this regard.

Summary of Results and Next Steps:

Student performance in BU 250 2007-08 Undergraduate Research Symposium based on the scores compiled from the judges rubric evaluation of marketing projects shows students have difficulty in integrating disciplines into a comprehensive project report. The same difficulties in holistic thinking results are reflective in the BU 490 Research paper in the senior level course. Students seem to struggle with issues of critical thinking and independent learning. Students need to be weaned off instructors' direction and be better prepared for the independent application they will be required to do upon degree completion. Feedback indicates that learning how to learn is a challenge for students. In addition, the same results reflected in the data from external internship supervisor evaluations, which suggest the data includes consistent variables contributing to the student learning experiences. The data results of the six-year report suggest that the department must effectively move students from the theory of accounting to practice/application of accounting into real experiences that create holistic and critical thinking applications. The change of annual assessment times and methods provide the department with how the approach to teaching affects the success of accounting students, separation of accounting assessment data from business administration, and the need for course mapping in order to provide data points for continuous quality improvement in course content, delivery, and assessment outcomes.

The department is currently moving to make the student experience more "real" to the work world. The department is offering more options for alternative learning formats such as active learning assignments, service-learning projects (VITA), use of technology to augment hands on experiences, case studies, professional oral presentations, research and business writing assignments, in various courses across the accounting curriculum.

Objective 4 Learn how to manage business information, blending technological expertise with written and oral communication skills.

2007-2008

BU250 Undergraduate Research Symposium:

Re: Communication.

*In the URS, the judges were impressed with how the students presented themselves and their ideas. Still, students seemed to be able to **communicate** their ideas better verbally than in writing. Writing components often exhibited a predisposition toward inappropriate brevity. This would seem to indicate a greater need for critical thinking and writing to be developed in freshman and sophomore Accounting and Business classes.*

2008-2009

Internship Supervisor Evaluations:

[Students need to develop better] *interpersonal communication [skills] in a business environment. This includes listening to assess the customer's need, and then appropriately responding. In a more general sense, this is much related to a disposition of problem solving.*

2009-2010

Internship Supervisor Evaluations:

In the 2009-2010 year, the scores on internship site-supervisor feedback surveys declined, overall, for the second straight year.

Accounting and Business Administration majors declined in 2009-2010 from the year before in 16 of 18 measures; and IT majors declined in 10 of 18 measures.

2010-2011

BU250 Oral Presentations:

67% of the BU 250 students completed the oral presentation and written report assignment with a grade of a B or better.

BU490-Capsim Capstone® simulation.

The Goal: *The goal is to have a majority of teams finish in the top half [of Balanced Scorecard rankings] of all competing teams, globally.*

The result: Only two of five teams scored above the 50th percentile. The rankings were

- *Team Andrews = 84th percentile*
- *Team Baldwin = 18*
- *Team Chester = 80*
- *Team Erie = 46*
- *Team Ferris = 12*

Conclusion: Small group communication is a lynchpin in this simulation. Although the BSC rankings are not conclusive in this regard, it is highly improbable—based on experience with running this simulation—that a team can succeed without good group communication. Also not seen here is the proficiency of communication students exhibited in their final presentations.

Presentations should be evaluated separately from the general simulation results.

2011-2012

AC217-Issues in Taxation, CCH TaxWise

Goal: Every student in AC217 will need to complete an introductory course on CCH TaxWise.

Results: 8 of 8 students in AC217 (plus 2 additional students) took part in this training course. These students were presented with a certificate. The training was conducted by an IRS agent.

AC217-Issues in Taxation, Tax Returns

Goal: Every student AC 217 will be required to do a minimum of 5 tax returns for low income taxpayers.

Results: 8 students participated in the AC 217 course. Every student started and completed over five tax returns for low-income tax payers.

AC326-Government and Nonprofit Accounting, PICPA Writing Competition

Goal: Every student in AC 326 will submit a paper to 2012 PICPA Student Writing Competition

Results: 16 of 16 students submitted a paper to the PICPA Student Writing Competition.

AC326-Government and Nonprofit Accounting, Simulation

Goal: At least an 80% score on the City of Smithville simulation.

Results: All students exceeded the passing score of 70%. Overall performance on examinations improved by 5% to 6% over the previous AC 326 course.

BU250 Presentation and written report:

65% of the BU 250 students completed the oral presentation and written report assignment with a grade of a B or better.

Observation: This performance level is essentially the same as the previous year.

BU490-Capsim Capstone® simulation.

Goal: The goal is to have a majority of teams finish in the top half [of Balanced Scorecard rankings] of all competing teams, globally.

Result: Two of four teams finished in the top half.

Comparing 2,272 teams competing globally, MAC teams in BU490 had **BSC percentile rankings** as follows:

- Team Andrews = 92nd percentile
- Team Chester = 36th
- Team Digby = 50th
- Team Erie = 28th

Conclusions: Overall the results were satisfactory. Having a team finish in the top 10% is a first in the three years the simulation has been used.—All teams finished above the bottom quartile.—Better coaching by the instructor should improve overall scores next time. Small group communication is a lynchpin in this simulation. Although the BSC rankings are not conclusive in this regard, it is highly

improbable—based on experience with running this simulation—that a team can succeed without good group communication. Also not seen here is the proficiency of communication students exhibited in their final presentations.

2012-2013

BU490-Capsim Capstone® simulation.

***Simulation Goal 1:** A majority of teams shall score above 5000 points (of a possible 8000) on the Analyst Report—a report that is generated within the simulation.*

The Results: Only 2 of the 5 teams scored above 5000

Team Andrews = 2,971

Team Baldwin = 5,407

Team Chester = 4,369

Team Digby = 2,862

Team Erie = 5,822

Observation: Given the success in the BSC portion of the simulation, it is possible that the goal of 5000 points may be a bit high; but this threshold will remain in place for next year.

***Simulation Goal 2:** A majority of teams will achieve a cumulative Balanced Scorecard raw score of 600.*

The results: **BSC Scores:** *of a possible 1000 points, team total were as follows:*

Team Andrews = 501

Team Baldwin = 841

Team Chester = 680

Team Digby = 456

Team Erie = 851

Observation: The goal should be higher. It should be restated next year as 3 of 4 teams or 4 of 5 teams.—Ideally, all business students should do well on the raw scores.

Simulation Goal 3:

A majority of teams shall finish in the top half of Balanced Scorecard comparative rankings of all teams globally.

*The Results: Comparing 2,473 teams participating globally, MAC teams in BU490 had **BSC percentile rankings** as follows:*

Team Andrews = 42nd percentile

Team Baldwin = 96th

Team Chester = 70th

Team Digby = 31st

Team Erie = 97th

Observation: *The goal was met, as 3 of 5 teams finished above the 50th percentile.* This is the first class to have two teams in the top 10% .

Simulation conclusion: Small group communication is a lynchpin in this simulation. Although the BSC rankings are not conclusive in this regard, it is highly improbable—based on experience with running this simulation—that a team can succeed without good group communication. Also not seen here is the proficiency of communication students exhibited in their final presentations. However, there is an improvement from the previous year to this.

BU490 - Capstone Research Paper using the Capstone Rubric

The Goal is 90% of available points in each section of the rubric.

The results:

Rubric Section (with weights shown)

Average percentage of points.

I. Demonstrates Effective Writing and Communication (20%)

96%

II. Demonstrates Depth in the Discipline (30%)

93%

III. Demonstrates Effective Integration of Liberal Arts (15%)

86%

IV. Demonstrates Good Research Practice and Use of Information (20%)

90%

V. Demonstrates Understanding of, Integrates, and Applies Values of Mercy, Service, Hospitality, and Justice (15%)

87%

The Goal was not met. Only 3 of 5 sections achieved a 90% score.

Observations:

Re: Section III.

The 86% score in this section is primarily because of a relatively low score (76%) in the subsection: “5. Demonstrates understanding of and integrates other disciplines (e.g., history, social sciences, quantitative and scientific reasoning, aesthetics, and humanities)”

This aspect of the paper will receive added emphasis and instruction next year, so as to draw attention to the need to integrate various areas of learning.

Re: Section V

The portion of the paper that is intended to address this section is the portion that requires students to address the values and principles that guide decision making in successful businesses. – This portion of the paper generally suffers from a lack of (both) depth and scope. Students struggle to identify and describe such values and principles and also struggle to find company exemplars.— Such a deficiency indicates the need to give greater emphasis to this in prior courses, and in BU490.

Objective 5 Develop the technical skills necessary to begin a career in professional accountancy.

2011-2012

AC102 – Accounting Principles II, Exit Exam

Goal: Every accounting student in AC 102 will take an exit examination on basic material covered in AC 101 and AC 102. -- The goal is that a minimum of 70% of test takers will receive a passing score of at least 75%.

Results: The average score on the examination was 69%. The highest score was 80%.

AC210 – Intermediate Accounting II, Exit Exam

Goal: Every accounting student in AC 210 will take an exit examination on basic material covered in AC 208 and AC 210. -- The goal is that a minimum of 70% of test takers will receive a passing score of at least 75%.

Results: The average score on the examination was 72%. The highest score was 74%.

AC216 – Federal Income Taxation, VITA exam

Goal: Every student in AC 216 will be required to take and pass the Basic Examination and the Standards of Conduct Examination for the Volunteer Income Tax Assistance Program (VITA) through the Internal Revenue Service (IRS).

Results: 18 of 18 students completed and passed the IRS Basic VITA examination in AC 216. All the certificates and Form 13615 are on file with the instructor.

AC216 – Federal Income Taxation, VITA Participation

Goal: All students in AC216 will be encouraged to participate in VITA

Results: 6 of 18 participated

AC217-Issues in Taxation, CCH TaxWise

Goal: Every student in AC217 will need to complete an introductory course on CCH TaxWise.

Results: 8 of 8 students in AC217 (plus 2 additional students) took part in this training course. These students were presented with a certificate. The training was conducted by an IRS agent.

AC217-Issues in Taxation, Tax Returns

Goal: Every student AC 217 will be required to do a minimum of 5 tax returns for low income taxpayers.

Results: 8 students participated in the AC 217 course. Every student started and completed over five tax returns for low-income tax payers.

Objective 6 Appreciate the impact of the liberal arts on social activity and business enterprise.

2007-2008

BU490 Capstone Rubric research paper:

Conclusion: *Students need to improve in their ability to integrate concepts that are not from business textbooks into the discussion of business strategy.*

2012-2013

BU490 - Capstone Research Paper using the Capstone Rubric

The Goal is 90% of available points in each section of the rubric.

The results:

Rubric Section (with weights shown)

Average percentage of points.

I. Demonstrates Effective Writing and Communication (20%)	96%
II. Demonstrates Depth in the Discipline (30%)	93%
III. Demonstrates Effective Integration of Liberal Arts (15%)	86%
IV. Demonstrates Good Research Practice and Use of Information (20%)	90%
V. Demonstrates Understanding of, Integrates, and Applies Values of Mercy, Service, Hospitality, and Justice (15%)	87%

The Goal was not met. Only 3 of 5 sections achieved a 90% score.

Observations:

Re: Section III.

The 86% score in this section is primarily because of a relatively low score (76%) in the subsection: “5. Demonstrates understanding of and integrates other disciplines (e.g., history, social sciences, quantitative and scientific reasoning, aesthetics, and humanities)”

This aspect of the paper will receive added emphasis and instruction next year, so as to draw attention to the need to integrate various areas of learning.

Re: Section V

The portion of the paper that is intended to address this section is the portion that requires students to address the values and principles that guide decision making in successful businesses. – This portion of the paper generally suffers from a lack of (both) depth and scope. Students struggle to identify and describe such values and principles and also struggle to find company exemplars.— Such a deficiency indicates the need to give greater emphasis to this in prior courses, and in BU490.

Objective 7 Become academically prepared for graduate and further study.

2007-2008

BU490 Capstone Rubric research paper :

Conclusions: Given that some students will pursue graduate programs, more depth and thoroughness of analysis is needed for them to be successful at that level.

Conclusion: Faculty should use variants of the Capstone Rubric for research and analysis projects in classes prior to BU490.

2011-2012

AC216 – Federal Income Taxation, VITA exam

Goal: Every student in AC 216 will be required to take and pass the Basic Examination and the Standards of Conduct Examination for the Volunteer Income Tax Assistance Program (VITA) through the Internal Revenue Service (IRS).

Results: 18 of 18 students completed and passed the IRS Basic VITA examination in AC 216. All the certificates and Form 13615 are on file with the instructor.

AC216 – Federal Income Taxation, VITA Participation

Goal: All students in AC216 will be encouraged to participate in VITA

Results: 6 of 18 participated

AC326 – Government and Nonprofit Accounting, PICPA Writing Competition

Goal: Every student in AC 326 will submit a paper to 2012 PICPA Student Writing Competition.

Results: 16 of 16 students submitted a paper to the PICPA Student Writing Competition.

Number of students who are known to be continuing into graduate programs

Of five graduating seniors, who finished in May 2012, one continued to graduate school and four had employment.

2012-2013

Number of students who are known to be continuing into graduate programs

Of eleven students graduating in May 2013, four were entering graduate programs, and five had employment.

GENERAL CONCLUSIONS AND RECOMMENDATIONS

This section examines whether or not improvement has been accomplished, over time, in the achievement of program objectives.

1. The Capsim® Capstone Business Strategy Simulation is a team-based exercise in which each team of students manages a company in an industry of six companies, all competing for the same customers. The simulation requires students in each team to work together and apply what they have learned in their curriculum to make decisions regarding all aspects of business operations (e.g. R&D, production, human resources, marketing, finance, etc.) and strategy. In the simulation students must take charge of a complex situation, identify key variables that affect performance, determine and manage the cause-and-effect-relationships of those variables, and adapt decisions to react to competitive pressures that are constantly changing. Students compete directly against other teams in the class, and indirectly with teams world-wide by means of comparative scores on a balanced score card tool.

At the end of the simulation, each team must give a presentation to the class that explains their strategy, actions to implement the strategy, and results.

This is an excellent tool for causing students to use knowledge, skills, and dispositions that reflect several of the program's learning objectives. There are three performance goals listed for the simulation. To achieve success in these measures, collectively, indicates students' effectiveness in achieving several program objectives.

However, the simulation indicates success in a couple of the program objectives (especially, Objectives 2 and 4) only tangentially. **Measures that more directly give indication of success in Objectives 2 and 4 should be developed.**

2. The BU490 Capstone Rubric Research paper includes majors in Accounting and Business Administration. Historical results have been reported by class averages.

Results for the Capstone Rubric paper need to be gathered and reported according to major.

3. Internship data is a consolidation of results for Accounting, Business Administration, and Information Technology.

Data for internship results need to be gathered and reported according to major.

In looking back at what has been used for measures, it appears that too much of the outcomes analysis depends upon what a relatively few full-time faculty are doing in their classes. In addition, the new six year assessment plan targets classes verses individual faculty as data collect points. Also, direct assessment is included with the inclusion of the field test of a small sample group of students.

The department is currently moving to make the student experience more “real” to the work world. The department is offering more options for alternative learning formats such as active learning assignments, service-learning projects (VITA), use of technology to augment hands on experiences, case studies, professional oral presentations, research and business writing assignments, in various courses across the accounting curriculum. In addition to the various changes in approach to delivery and content in courses, the department is forming an accounting advisory council composed of CPAs, small business leaders and non –profit leaders from the community. This will provide the accounting department with real time input into needed skills from area employers.