

**Form 201BC: Assessment Report Form for Instructional Programs
2012– 2013 Academic Year**

Name: **Richard J. Arredondo** Department: **Accounting & Finance** Program: **Accounting**

Method of Assessment

Direct Assessment-

a) Comprehensive Exam: This is an examination administered to students majoring in accounting. The purpose of the instrument is to measure student performance in financial accounting theory and practice. The instrument was administered to 24 students in Accounting 3319 (Governmental & Non-Profit Accounting class). The instrument had a dual purpose in both measuring student performance for assessment and feedback assessment to students.

b) Writing sample: This is a research paper that is administered in an upper-level course to measure student writing and research ability. The purpose of the instrument is to measure student performance in financial accounting and its relevance to current issues. In addition, the paper will identify various rulemaking bodies and codes of conduct which guide accounting professionals in both identifying and resolving ethical issues. The instrument was administered to 19 students in Accounting 3319 (Governmental & Non-Profit Accounting class).

Indirect Assessment- The instrument was submitted to all graduating accounting seniors, with 24 students responding. The purpose of the instrument is to obtain a measure of student satisfaction as it relates to various aspects of the accounting curriculum. In addition, this instrument provides input on the accounting program's effectiveness in problem solving, communication skills, and decision making,

Assessment Findings and Interpretations/Conclusion:

Comprehensive Exam

The comprehensive exam was created to assess student understanding of basic financial accounting theory and practice. Overall, the average student scored 25.5 out of a possible 49 (52.04%) with a standard deviation of 5.83%. No student scored 70% or higher. The conclusion is that the students are not retaining knowledge from prior courses. However, to better assess student retention of course knowledge we plan to pretest students as they enter intermediate and advanced accounting courses and requiring student who fail the pretest remediation courses and tutoring.

Writing Sample

The writing sample was a research paper created to assess student writing and research ability. The research papers of 19 students enrolled in the ACC 3319 were evaluated using the rubric outlined in the assessment plan. The results of the writing sample are as follows:

Grade	Number
A	4
B	5
C	10
D	0
F	0

Since the targeted level of performance was a minimum grade of B by the average student, our students are underperforming in the area of written communication since 10 of 19 received a grade of “C”. Students who perform at the C level demonstrate good use of research and study skills. Their papers demonstrate good knowledge of financial accounting and its relevance to current issues. However, to continually improve student written communication, it is recommended the Department require a research paper/project in all applicable courses.

Senior Exit Questionnaire

For this academic year, twenty four students completed the senior exit questionnaires. The average ratings for this year indicate high overall satisfaction with the program.

Students indicated excellent ratings of their general education skills (4.24/5.0) and student involvement in classroom learning activities (3.26/4.0). Students indicated good ratings of their academic experience at both the university (3.00/4.0) and the college of business (3.28/4.00). Students indicated fair experience ratings of their college experiences with faculty (2.31/4.0) and college activities with clubs and organizations (2.33/4.0).

In the comment section, 14 out of 24 students stated “a great accounting program” or “experience” with knowledgeable professors”. Eight students stated “an overall good experience”. Two students noted “excel courses” and “tutoring” would be beneficial. One student each requested that “an internal auditing, auditing II, international accounting standards, forensic accounting, CPA review class” be offered.”

The results of the senior exit questionnaire are very encouraging and corroborate the conclusion that students are of the opinion the accounting program and experience at the college was very good.

Decision Making Using Findings

The instrument used in the assessment process identified the following issues:

- Utilize a standard assessment instrument from an outside testing agency to get better coverage and depth in assessing student comprehension.
- Increase use of accounting practice problems requiring students to problem solve.
- To provide students an ability to analyze the ethical factors in a business environment require a case study in an upper division class.

- To improve student writing skills and critical thinking require a research paper/project in all applicable courses using business presentation and analysis technology.
- Construct a master course outline for all accounting classes. This course outline will specify the breadth and depth of material to be covered in each course. It will provide professors with necessary components to be included in their course syllabi.
- Rotate professors among classes to allow students different teaching methods.
- Include assignments that involve the use of computer technology in all accounting classes so students become proficient in business technology.
- To better assess student retention of course knowledge, pretest students as they enter intermediate and advanced accounting courses and requiring student who fail the pretest remediation courses and tutoring.
- All accounting courses offered should have an online instruction component available.
- Offer more internal auditing courses leading to a new program or minor.
- Continue to review student course needs for graduation regarding offering more sections of the same course on different days and times.
-

Assessment as a Departmental Priority

Every faculty and staff of the college attend university and college wide seminar at the beginning of each semester to address many academic issues including student learning, study habits and graduation rates. Since August last year (2012), many faculty members and administrators have attended numerous meetings and workshops conducted by experts and consultants on assessment and student learning outcomes. Staff advisors make sure that course sequence is followed as much as practicable to minimize frustration and lack of attendance that result from not understanding a particular course. Members of the department and program contribute in a number of ways to the assessment process through participation in the design and conduct of tests, as well as preparing result of the tests. Faculty participation is clearly displayed in the revised Exit Survey in which the draft was first circulated to members for their input before it will be administered to the graduating students.

Demonstrating Improved Student Learning

RETENTION BY MAJOR						
ONE YEAR RETENTION FOR ALL NEW FIRST-TIME FULL-TIME FRESHMEN BY MAJOR						
SIX YEAR TREND						
ENTERING COHORTS 2007, 2008, 2009, 2010, 2011 *						
		Total at Entry	Results One-Year-After Following Entry			
			Enrolled 2nd Yr		Did not Enroll 2nd Yr	
			N	%	N	%
ACCOUNTING	2007	26	16	61.54	10	38.46
	2008	14	10	71.43	4	28.57
	2009	13	9	69.23	4	30.77
	2010	10	5	50.00	5	50.00
	2011	11	7	63.64	4	36.36

The retention rates as reported above reflect for the five year period ending in 2011 a retention rate which varies from a high of 71.43% to 50.00%. The accounting department is continually attempting to keep students in school as shown by reviewing all student grades every four weeks and any student with poor performance is identified for intervention before they fall too far behind.

GRADUATION BY MAJOR							
SIX YEAR GRADUATION FOR ALL NEW FIRST-TIME FULL-TIME FRESHMEN BY MAJOR							
FOUR YEAR TREND							
ENTERING COHORTS 2003, 2004, 2005, 2006							
		Total at Entry	Results After Six Years Following Entry				
			Graduated Within 6 Yrs				
			N	%			
ACCOUNTING	2003 TO 2009	21	4	19			
	2004 TO 2010	23	4	17			
	2005 TO 2011	32	4	13			
	2006 TO 2012	16	5	31			

The graduation rates as reported above are low; however, of the last three graduation periods ending 2012, the percentage went from 13% to 31%. While these graduation rates appear to be low, there is an explanation on why this has occurred. Since the 150 hour requirement to sit for the CPA exam, many students are transferring out of the program due to the significant amount of work needed to finish the program. Many of the students who completed the senior exit questionnaire stated their intent to enroll in graduate school to complete the 150 hour requirement.

The accounting program is a very demanding field of study. As such, the recommendations suggested should both have a positive impact on retention and graduation rates of incoming freshmen and transfer students by making them more job-ready, better decision-makers, and better leaders

Effectiveness of Program Assessment

The assessment coordinator in collaboration with Department Chair will research the possibility of utilizing a standard assessment instrument from an outside testing service to its students. This will allow benchmarking to be accomplished with other peer and model institutions. As it stands, we are not sure that our students are underperforming when compared to other state and national schools since the assessment instrument was developed in-house and the results are not comparable to that of other institutions.

Resources Needed

If an outside testing service standardized assessment instrument is utilized, this will require additional monetary resources. The assessment coordinator will research the costs and benefits of doing so.

Publicizing Student Learning

At this time, we publish the assessment results in the departmental website and create a brochure listing the assessment results for distribution to current and prospective students. Information about student learning and achievement is made public through various media that include college electronic board mounted on the fourth and fifth floors, website and bill boards. Other avenues include during college meetings, town hall meetings, and business advisory board (BAB) meetings when the dean of the college would talk about student achievements and accomplishments.

Student Testimonials

“My experience at Chicago State University College of Business both academically and personally, has been rich and memorable. The knowledge I have gained provided a great foundation for my success. My professors have been vital to my growth as a student and as a man.”
William Watson, Graduate 2013

My experience within the College of Business was great. The professors were excellent and brought real world issues that happen within business into the classroom. The assignments that

were given were great because they related to what was taught during class. Juan D. Flores, Graduate 2013

Accomplishments and Challenges

Our accounting majors continue to represent the University well at NABA conferences/workshops and SIFE competitions. Additionally, because of the performance of recent accounting graduates, the Big Four CPA firms and several Fortune 500 companies are interviewing on campus for internships and career positions. We are currently planning to create an Institute for Internal Auditors to help students with both scholarships and internship opportunities.

One of our greatest challenges is how to motivate more of our graduates to sit for and pass the CPA exam. Even prior to the 150 hour requirement, a very low percentage of our graduates actually sat for the exam and an even smaller percentage were successful. Passing the CPA exam is very often one of the criteria used to assess an accounting program. Today, with the 150 hour requirement it is a more difficult task, but one that we address by encouraging accounting majors to select minors and/or going onto graduate schools. The College of Business is seeking approval for graduate programs – Master of Business Administration and Master of Accounting.