

Degree Program Student Learning Report

Revised November 2019

Department of Business AA in Accounting For 2023-2024 Academic Year

PART I

Degree Program Mission and Student Learning Outcomes

A. State the College, department, and degree program missions.

University Mission	College Mission	Department Mission	Degree Program Mission
<p>Our mission is to ensure students develop the skills and knowledge required to achieve professional and personal goals in dynamic local and global communities.</p>	<p>The mission of the College of Professional Studies (SPS) is to develop students' skills and knowledge so they can successfully perform in their professional career of choice, and to prepare them to be lifelong learners in a diverse society. This is accomplished in a positive academic climate which is supported by academic and intellectual freedom, and faculty who are dedicated to a quality educational experience.</p> <p>Curricula for the associate, bachelors, and graduate degrees are developed by expert faculty who are dedicated to excellence in teaching, research, and university service. The programs in the SPS are dynamic,</p>	<p>The mission of the Department of Business is to provide quality programs to support the College of Professional Studies' mission to prepare students to achieve professional and personal goals in the dynamic local and global communities.</p>	<p>The Associate of Arts in Accounting is designed for those students who are interested in a career in accounting. The program provides the knowledge and skills for preparing students to gain immediate entry-level employment in accounting, to advance in other business-related careers, or to transfer to a four-year degree program.</p>

University Mission	College Mission	Department Mission	Degree Program Mission
	and foster student achievement of their personal and professional goals reflective of their field of study. Innovative teaching strategies are used across diverse educational platforms to facilitate student learning outcomes.		

B. Align College purposes, department purposes, and program student learning outcomes with their appropriate University commitments.

University Commitments	College Purposes	Department Purposes	Student Learning Outcomes
To provide quality associate, baccalaureate, and graduate degree opportunities and educational experiences which foster student excellence in oral and written communications, scientific reasoning, and critical and creative thinking.	The SPS provides this support by providing two-year and four-year educational opportunities in business, sports management, technology, justice studies, and nursing.	Offer an associate degree program that promotes critical thinking in accounting and basic business practices.	Revised SLO #1: Identify and demonstrate the application of fundamental accounting principles and methods to financial and managerial accounting scenarios.
To promote an atmosphere of academic and intellectual freedom and respect for diverse expression in an environment of physical safety that is supportive of teaching and learning.	The SPS accomplishes its mission through traditional and innovative learning opportunities including one graduate program, nine bachelor's programs, and seven associate degrees.	Provide the student with an educational foundation containing the crucial body of knowledge necessary for entry-level employment in accounting. This is accomplished through innovative teaching practices in a safe learning environment that promotes tolerance for diverse perspectives in culture and society.	Revised SLO #2: Weigh alternative reporting practices in the context of scenarios presented in a specific area of accounting represented by an upper-division accounting course.

To provide a general liberal arts education that supports specialized academic programs and prepares students for lifelong learning and service in a diverse society.	The associate degrees are taught with an emphasis on general education with an introduction to a specialized field.	Facilitate students' willingness to expand their knowledge from entry-level programs to baccalaureate and graduate degree programs so that students truly become lifelong	SLO #3: Identify, interpret, and relate macroeconomic and microeconomic principles in the context of business scenarios.
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University Commitments	College Purposes	Department Purposes	Student Learning Outcomes
		learners that flourish in a diverse society.	
To provide students with a diverse, innovative faculty dedicated to excellence in teaching, scholarly pursuits, and continuous improvement of programs.		Have a diverse faculty that is committed to academic excellence so that students receive the most current information in their academic pursuits.	
To provide university-wide student services, activities, and resources that complement academic programs.			
To support and strengthen student, faculty and administrative structures that promote shared governance of the institution.			
To promote and encourage student, faculty, staff, and community interaction in a positive academic climate that creates opportunities for cultural, intellectual, and personal enrichment for the University and the communities it serves.			

PART2

Revisit Proposed Changes Made in Previous Assessment Cycle

Revisit each instructional/assessment change proposed in Part 5 of the degree program SLR for the preceding year. Indicate whether the proposed change was implemented and comment accordingly. Any changes the department implemented for this academic year, but which were not specifically proposed in the preceding report, should also be reported and discussed here. Please note if no changes were either proposed or implemented or this academic year.

Proposed Change	Implemented? (Y/N)	Comments
For the upper-division accounting courses included under SLO #2, we will look to replace the final grade distribution with the results of Pre-test / Post-test assessments in these courses.	N	We are still working on the implementation of this recommendation. Pre-test/Post-test instruments must first be developed for each upper-division accounting course that an AA student might take.

PART3

Response to University Assessment Committee Peer Review

The University Assessment Committee provides written feedback on departmental assessment plans through a regular peer review process. This faculty-led oversight is integral to RSU's commitment to the continuous improvement of student learning and institutional effectiveness. UAC recommendations are not compulsory, and departments may implement them at their discretion. Nevertheless, respond below to each UAC recommendations from last year's peer review report. Indicate whether the recommendation was implemented and comment accordingly. Please indicate either if the UAC had no recommendations or if the program was not subject to review in the previous cycle.

Peer Review Feedback	Implemented (Y/N)	Comments
This program was not subject to peer review in the previous academic year. All recommendations of the previous peer review were implemented, as indicated in the 2021-2022 SLR.	N/A	

PART4

Evidence of Student Learning

Evidence and analyze student progress for each of the student learning outcomes (same as listed in Part I B above) for the degree program.

**A.
Student Learning Outcome**

SLO #1: Identify and demonstrate the application of fundamental accounting principles and methods to financial and managerial accounting scenarios.

B. Assessment Measure	C. Performance Standard	D. Sampling Method	E.	F. Results	G. Standard Met (Y/N)																																
<p>1A. Pre-Post Test scores for ACCT 2103: Accounting I: Financial</p> <p>1B. Pre-Post Test scores for ACCT 2203: Accounting II: Managerial</p>	<p>1A. Seventy percent of students will earn a C or better on the final exam.</p> <p>1B. Seventy percent of students will earn a C or better on the final exam.</p>	<p>1A. Required of all AA in Business Administration students. All students in indicated course sections included.</p> <p>1B. Required of all AA in Business Administration. All students in indicated course sections included.</p>	<p>1A. n=42</p> <p>1B. n = 98</p>	<p>1A. Average post-test scores exceeded average pre-test score by 34 percent.</p> <table border="1" data-bbox="884 618 1453 867"> <thead> <tr> <th></th> <th>n</th> <th>Pre-test</th> <th>Post-test</th> </tr> </thead> <tbody> <tr> <td>Fall</td> <td>35</td> <td>37%</td> <td>65%</td> </tr> <tr> <td>Spring</td> <td>17</td> <td>31%</td> <td>75%</td> </tr> <tr> <td>Year</td> <td>42</td> <td>35%</td> <td>69%</td> </tr> </tbody> </table> <p>1B. Average post-test scores exceeded average pre-test score by 38 percent.</p> <table border="1" data-bbox="884 972 1453 1221"> <thead> <tr> <th></th> <th>n</th> <th>Pre-test</th> <th>Post-test</th> </tr> </thead> <tbody> <tr> <td>Fall</td> <td>42</td> <td>41%</td> <td>95%</td> </tr> <tr> <td>Spring</td> <td>56</td> <td>44%</td> <td>71%</td> </tr> <tr> <td>Year</td> <td>98</td> <td>43%</td> <td>81%</td> </tr> </tbody> </table>		n	Pre-test	Post-test	Fall	35	37%	65%	Spring	17	31%	75%	Year	42	35%	69%		n	Pre-test	Post-test	Fall	42	41%	95%	Spring	56	44%	71%	Year	98	43%	81%	<p>Y</p> <p>Y</p>
	n	Pre-test	Post-test																																		
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**A.
Student Learning Outcome**

SLO #1: Identify and demonstrate the application of fundamental accounting principles and methods to financial and managerial accounting scenarios.

8. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)	F. Results	G. Standard Met (Y/N)
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**H.
Conclusions**

1. Does the assessment evidence indicate the learning outcome is being satisfactorily met? Yes
2. Where multiple measures are used for a single outcome, do the results present a consistent or contradictory pattern? The results are consistent across the two measures.
3. What are the most valuable insights gained from the assessment results? The results indicate that students are acquiring fundamental accounting knowledge in the two introductory accounting courses.
4. What strengths and weaknesses in student learning do the results indicate? Learning in both financial accounting and managerial accounting appears to be strong.
5. What implications are there for enhancing teaching and learning? How can the assessment process be improved? Putting both ACCT 2103 and ACCT 2203 through the Quality Matters certification process will provide for consistent content and delivery of these courses for the online sections and ensure that best practices are being followed for online delivery.
6. How can the assessment process be improved? The use of the pre-test/post-test assessment is new this year for the introductory accounting courses. Refinement of the assessment instrument to better capture the extent to which learning has occurred is an on-going process.

**A.
Student Learning Outcome**

SLO #2: Weigh alternative reporting practices in the context of scenarios presented in a specific area of accounting represented by an upper-division accounting course.

B. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)	F. Results				G. Standard Met (Y/N)		
2. Final grades in required upper-division accounting course (ACCT 3113: Intermediate Accounting I, ACCT 3133: Cost Accounting, ACCT 3143: Individual Income Tax Accounting; ACCT 3243: Accounting Information Systems, or ACCT 4323 Not for Profit and Governmental Accounting)	2. 70 percent of students will complete their upper-division accounting course with a grade of "B" or better.	2. All AA in Accounting graduates for the 2022-2023 academic year were included.	2. n = 10	2. 70 percent of students met the standard.				2. Y		
				Course	A	B	C			
				ACCT 3113	1	1	1			
				ACCT 3133		4	2			
				ACCT 3143						
				ACCT 3243						
				ACCT4323	1					
				Totals	2	5	3			
Percentages	20%	50%	30%							

H.

Conclusions

1. Does the assessment evidence indicate the learning outcome is being satisfactorily met? Yes, the results indicate that AA in Accounting students have acquired competency in a single area of accounting at the point of degree completion.
2. Where multiple measures are used for a single outcome, do the results present a consistent or contradictory pattern?
N/A
3. What are the most valuable insights gained from the assessment results? The results indicate that the standard is tight, yet attainable. AA in Accounting students are now selecting a variety of courses in the completion of their required upper-division accounting course.
4. What strengths and weaknesses in student learning do the results indicate? As a strength, AA in Accounting students appear to be succeeding in their upper-division accounting course. No specific weaknesses are evident from this result.
5. What implications are there for enhancing teaching and learning? Instructional delivery methods will need to continue to adapt to changes not only in the subject matter, but also to the ways that students best learn in consideration of both on-ground and online environments. It is anticipated that an even broader range of upper-division accounting courses will be reflected in subsequent years' reports.
6. How can the assessment process be improved? As students select other available upper division accounting courses to complete their degrees, a broader spectrum of conclusions regarding student learning will be possible. Focusing the assessment on comprehensive examinations would likely provide a better measure of learning than final grades, as final grades might encompass factors (e.g., attendance and participation) that might not necessarily reflect learning.

**A.
Student Learning Outcome**

SLO #3: Identify, interpret, and relate macroeconomic and microeconomic principles in the context of business scenarios.

B. Assessment Measure	C. Performance Standard	D. Sampling Method	E. Sample Size (n)	F. Results				G. Standard Met (Y/N)
3A. Pre & post test scores for ECON 2113: Principles of Macroeconomics	3A. Students will improve post-test scores over pretest scores by at least 10 percent.	3A. Required of all Min Accounting students in indicated course sections included.	3A. Fall2023 n = 19 3B. SP2024 n = 36	3A. Average post-test score exceeded average pre-test score by 48.75 percent.				3A. Y
					n	Pre-test	Post-test	
				Fall	19	35.0%	74.0%	3B. Y
				Spring	36	9.0%	67.5%	
				Year	55	22.0%	70.75%	
3B. Pre & post test scores for ECON 2123: Principles of Microeconomics	3B. Students will improve post-test scores over pre-test scores by at least 10 percent.	3B. Required of all AA in Accounting students in indicated course sections included.	3C. Fall2023 n = 42 3C. SP2024 n = 58	3B. Average post-test score exceeded average pre- test score by 30%.				
					n	Pre-test	Post-test	
				Fall 2023	42	45.0%	79.0%	
				Spring 2024	58	46.0%	71.0%	
				Year	100	45.5%	75.0%	
3C. Pre & post test		3C. Required of all		3C. Average post-test score exceeded average pre-				3C. Y

scores for BADM 2843: Business Statistics	3C. Students will improve post-test scores over pre-test scores by at least 10 percent.	AA in Accounting students. All students in indicated course sections included.	test score by 70.25%.			
				n	Pre-test	Post-test
			Fall	41	56.1%	88.46%.
			Spring	31	37.85%	52.04%
			Year	72	46.98%	70.25%

H. Conclusions

1. Does the assessment evidence indicate the learning outcome is being satisfactorily met? Yes, the results indicate that students are acquiring fundamental knowledge of macroeconomics, microeconomics, and business statistics.
2. Where multiple measures are used for a single outcome, do the results present a consistent or contradictory pattern? The results are consistent.
3. What are the most valuable insights gained from the assessment results? The pre-test/ post-test scores indicate that measurable learning is occurring in both ECON 2113: Macroeconomics, ECON 2123: Microeconomics, and BADM 2843: Business Statistics.
4. What strengths and weaknesses in student learning do the results indicate? The results provide a generalized indication that course content is being effectively delivered in both fundamental areas of economics and business statistics. No specific weaknesses are indicated.
5. What implications are there for enhancing teaching and learning? The course learning objectives should be reviewed for completeness and adequacy to match the business environment and expectations of program constituents as well as coverage of foundational knowledge for upper-division business courses.
6. How can the assessment process be improved? The pre-test/ post-tests can be reviewed annually to ensure that the content of the instruments aligns with the specific learning objectives of each course. This should enable course instructors to identify areas where instructional delivery may need to be improved.

PARTS

Proposed Instructional or Assessment Changes

Learning outcomes assessment can generate actionable evidence of student performance that can be used to improve student success and institutional effectiveness. Knowledge of student strengths and weakness gained through assessment can inform faculty efforts to improve course instruction and program curriculum. Below discuss potential changes the department is considering which are aimed at improving student learning or the assessment process. Indicate which student learning outcome(s) will be affected and provide a rationale for each proposed change. These proposals will be revisited in next assessment cycle.

Proposed Change	Applicable Learning Outcomes	Rationale and Impact
For the upper-division accounting courses included under SLO #2, we will look to replace the final grade distribution with the results of Pre-test / Post-test assessments in these courses.	SLO #2	Final grades are generally not considered an acceptable assessment measure in that they do not directly measure learning. In the context of SLO #2, the collection of results across several courses reflects the ability of AA students to succeed in upper-division accounting courses. However, to avoid the possible misunderstanding of our use of final grades, we will continue to work toward an alternative.

PART 6

Summary of Assessment Measures

- A.** How many different assessment measures were used? Currently, there are 6 assessment measures used.
- B.** List the direct measures: 1) Final exam scores for Financial Accounting (ACCT 2103), 2) Final exam scores for Managerial Accounting (ACCT 2203), 3) Pre-test/Post-test for BADM 2843: Business Statistics, 4) Final grades in ACCT 3113, ACCT 3133, ACCT 3143, ACCT 3243 and ACCT 4323, 5) Pre-test/Post-test for Principles of Microeconomics (ECON 2113), and 6) Pre-test/Post-test for Principles of Macroeconomics (ECON 2123)
- C.** List the indirect measures: There are no indirect assessment measures used for the AA in Accounting degree program.

PART 7

Faculty Participation and Signatures

A. Names and signatures of all full time and adjunct faculty who contributed to this report:

Faculty Name	Assessment Role	Signature
Dr. Masoud Saffarian	Data collection and report writing	<i>M. Saffarian</i>

B. Reviewed by:

Titles	Name	Signature	Date
Department Head	Dr. Todd Jackson	<i>p. Todd Jackson</i>	6-7-24
Dean	Dr. Susan Willis	<i>Susan Willis</i>	6-4-24

Appendix

Student Learning Outcome

Student learning outcomes are the observable or measurable results that are expected of a student following a learning experience. Learning outcomes may address knowledge, skills, attitudes, or values that provide evidence that learning has occurred. They can apply to a specific course, a program of study, or an institution. Outcomes should be worded in language that clearly implies a measurable behavior or quality of student work. Outcomes should also include Bloom's action verbs appropriate to the skill level of learning expected of students.

Examples:

Students will be able to apply principles of evidence-based medicine to determine clinical diagnoses and implement acceptable treatment modalities.

Students will be able to articulate cultural and socioeconomic differences and the significance of these differences for instructional planning.

Assessment Measure

An assessment measure is a tool or instrument used to gather evidence of student progress toward an established learning outcome. Every program learning outcome should have at least one appropriate assessment measure. Learning outcomes are frequently complex, however, and may require multiple measures to accurately assess student performance. Assessment plans should try to incorporate a combination of direct and indirect assessment measures. Direct provide concrete evidence of whether a student has command of a specific subject or content area, can perform a certain task, exhibits a particular skill, demonstrates a certain quality in their work, or holds a particular value. Because direct measures tap into actual student learning, it is often viewed as the preferred measure type. Indirect measures assess opinions or thoughts about the extent of a student's knowledge, skills, or attitudes. They reveal characteristics associated with learning, but they only imply that learning has occurred. Both types of measures can provide useful insight into student learning and experiences in a program. Each also has unique advantages and disadvantages in terms of the type of data and information it can provide. Examples of common direct and indirect measures are listed below.

Direct Measures

Indirect Measures

- Comprehensive exams
- Class assignments
- Juried review of performances and exhibitions
- Internship or clinical evaluations
- Portfolio evaluation
- Pre/post exams
- Third-party exams such as field tests, certification exams, or licensure exams
- Senior thesis or capstone projects
- Graduate exit interviews
- Focus group responses
- Job placement statistics
- Graduate school placement statistics
- Graduation and retention rates
- Student and alumni surveys that assess perceptions of the program
- Employer surveys that assess perceptions of graduates
- Honors and awards earned by students and alumni.

Performance Standard

A performance standard is a clearly-defined benchmark that establishes the minimally-acceptable level of performance expected of students for a particular measure.

Examples:

At least 70% of students will score 70% or higher on a comprehensive final exam.

At least 75% of students will earn score a “Proficient” or higher rating on the Communicate Effectively rubric.

Sampling Method

Sampling method describes the methodology used for selecting the students that were assessed for a given measure. In some cases, such as most course-embedded measures, it is possible to assess all active enrolled students. In other cases, however, it is not feasible to measure the population of all potential students. In these cases, it is important that a well-designed sampling scheme be used to ensure the sample of students measured is an unbiased representation of the overall population. Where multiple instructors teach a particular course, care should be taken to assess students across all instructors, including adjuncts.

Examples:

All students enrolled in BIOL 4801 Biology Research Methods II

All majors graduating in the 2016-17 academic year.

Sample Size

Sample size is the number of students from which evidence of student learning was obtained for a given assessment measure.

Results

Results are an analytical summary of the findings arising from the assessment of student performance for a particular assessment measure. Typical presentation includes descriptive statistics (mean, median, range) and score frequency distributions.

Standard Met?

This is a simple yes/no response that indicates whether the observed level of student performance for a measure meets or exceeds the established standard. An N/A may be used where circumstances prevented the department from accurately assessing a measure.

Conclusion

The conclusion is a reflective summary and determination of the assessment results obtained for a specific learning outcome. Questions to consider in this section include the following:

- Does the assessment evidence indicate the learning outcome is being satisfactorily met?
- Where multiple measures are used for a single outcome, do the results present a consistent or contradictory pattern?
- What are the most valuable insights gained from the assessment results?
- What strengths and weaknesses in student learning do the results indicate?
- What implications are there for enhancing teaching and learning?
- How can the assessment process be improved?