

Accounting [ACCT]

Cycles included in this report:

Jun 1, 2017 to May 31, 2018

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Program Name: Accounting [ACCT]

Reporting Cycle: Jun 1, 2017 to May 31, 2018

1 Is this program offered via Distance Learning?

100% Traditional or less than 50% Distance/Traditional

2 Is this program offered at an off-site location?

No

2.1 If yes to previous, provide addresses for each location where 50% or more of program credits may be earned.

3 Example of Program Improvement

The assessments results received are analyzed by the assurance of learning committee, department heads, and the dean. In 2009, review material and review sessions were implemented to refresh students on basic business concepts. Since this began we have noticed an increase in MFT scores across disciplines including accounting. The average overall MFT score prior to 2009 was 150 (43rd percentile), the 2013-2014 overall average MFT score was 156 (77th percentile) and the 2014-2015 overall average MFT score was 154 (66th percentile). The 2015-2016 overall average MFT score for accounting majors was 153 (59th percentile), exceeding the target of 140. The 2016-2017 overall average MFT score for accounting majors was 150 (43rd percentile), exceeding the target of 140.

4 Program Highlights from the Reporting Year

Our accounting degree remains a strong program offering students the necessary skill set to pursue a variety of career opportunities. 56 students graduated with a degree in accounting in 2015, 50 in 2016, and 42 in 2017. 36 majors completed an internship in 2015, 17 majors completed an internship in 2016, and 29 completed an internship in 2017.

5 Program Mission

The Bachelor of Science in Accounting program serves residents of southwest Louisiana seeking a college degree as well as both public and private employers in the regions. The curriculum is specifically designed to meet the needs of regional economic development and prepares students for leadership in the global economy.

6 Institutional Mission Reference

7 Assessment and Benchmark MGMT 481 Written Communication Assessment

Assessment: For written communication assessment, accounting students' papers are sampled from MGMT 481 - Strategic Management and analyzed by a team of reviewers from across disciplines.

Benchmark: 75% of students sampled will score a "Pass" (average or greater) on the assessment rubric.

Prior to fall 2016, the benchmark was 60% of students sampled will score a "Pass" (average or greater) on the assessment rubric.

Outcome Links

Communication [Program]

Accounting graduates will formulate and express ideas effectively through oral, written, and/or technological communications in academic and professional environments.

7.1 Data

Term	Students with a score of "Pass"	Benchmark

	#	%	Met?
Fall 2013	-	60%	Yes
Fall 2014	-	100%	Yes
Fall 2015	-	100%	Yes
Fall 2016	-	100%	Yes
Fall 2017			

Outcome Links

Communication [Program]

Accounting graduates will formulate and express ideas effectively through oral, written, and/or technological communications in academic and professional environments.

7.1.1 Analysis of Data and Plan for Continuous Improvement [Approved]

2016-2017:

No data is available for the spring terms because written communication is only assessed in the fall semester. Because the benchmark was revised for fall 2016 to 75% of students, we will continue to monitor. The College will create and disseminate a common writing format and assessment standard within the College of Business, create assignments for students to enhance communication skills, and create a method to deliver feedback from oral presentation assessment to professors and students.

2017-2018:

Outcome Links

Communication [Program]

Accounting graduates will formulate and express ideas effectively through oral, written, and/or technological communications in academic and professional environments.

8 Assessment and Benchmark MGMT 481 Critical Thinking Paper

Assessment: Student papers are analyzed by a team of reviewers from across disciplines. They apply a rubric measuring five characteristics that show evidence of critical thinking skills.

Benchmark: 75% of students sampled will score a "Pass" (average or greater) on the assessment rubric.

Prior to fall 2016, the benchmark was 60% of students sampled will score a "Pass" (average or greater) on the assessment rubric.

Outcome Links

Critical Thinking [Program]

Accounting graduates will apply critical thinking in academic and professional environments.

8.1 Data

Term	Students with a score of "Pass"		Benchmark Met?
	#	%	
Fall 2013	-	100%	Yes
Fall 2014	-	100%	Yes
Fall 2015	-	100%	Yes
Fall 2016	-	80%	Yes
Fall 2017			

Outcome Links

Critical Thinking [Program]

Accounting graduates will apply critical thinking in academic and professional environments.

8.1.1 Analysis of Data and Plan for Continuous Improvement

2016-2017:

No data is available for the spring terms because critical thinking is only assessed via a critical thinking rubric in the fall semester. However, because the benchmark was consistently met in fall 2013, fall 2014, and fall 2015, it was increased for the fall 2016 term to 75% of students will score a "Pass" (average or greater) on the assessment rubric. Because this was met, we will continue to monitor.

2017-2018:

[Outcome Links](#)

Critical Thinking [Program]

Accounting graduates will apply critical thinking in academic and professional environments.

9 Assessment and Benchmark Major Area Test

Assessment: A Major Area Test (MAT) has been given to graduating seniors in the fall and spring semesters to assess the following learning goals:

- Demonstrate an ability to identify the disclosure of financial information on balance sheet, income statement, and statement of cash flows;
- Demonstrate an ability to identify and interpret basic auditing standards and reports; and,
- Demonstrate an ability to identify and discern an appropriate understanding of basic income tax concepts for preparation of personal income tax return.

MAT is based on a 20-question multiple-choice test written by accounting faculty which has been given to graduating seniors in the fall and spring semesters.

Benchmark: 80% of accounting majors will achieve a score of 60% or higher on the MAT.

Prior to fall 2017, the benchmark was "70% of accounting majors will achieve a score of 60% or higher on the MAT".

Prior to fall 2015, the benchmark was "70% of accounting majors will achieve a score of 50% or higher on the MAT".

[Outcome Links](#)

Accounting Concepts [Program]

Accounting graduates will demonstrate knowledge of and ability to apply accounting concepts.

9.1 Data

Term	Students with 60% or higher		Benchmark Met?
	#	%	
Fall 2014	-	100%	Yes
Spring 2015	-	100%	Yes
Fall 2015	-	72.2%	Yes
Spring 2016	-	88%	Yes
Fall 2016	-	100%	Yes
Spring 2017	-	88%	Yes
Fall 2017			
Spring 2018			

[Outcome Links](#)

Accounting Concepts [Program]

Accounting graduates will demonstrate knowledge of and ability to apply accounting concepts.

9.1.1 Analysis of Data and Plan for Continuous Improvement

2016-2017:

The benchmark that was increased in fall 2015 to a score of 60% or higher has been consistently met; thus, the percentage of students expected to meet the benchmark will be increased in fall 2017 to 80%.

2017-2018:

Outcome Links

Accounting Concepts [Program]

Accounting graduates will demonstrate knowledge of and ability to apply accounting concepts.

10 Assessment and Benchmark Bachelor

Assessment: The *ETS*[®] Major Field Test for the Bachelor's Degree in Business contains 120 multiple-choice questions designed to measure a student's subject knowledge and the ability to apply facts, concepts, theories and analytical methods. Some questions are grouped in sets and based on diagrams, charts and data tables. The questions represent a wide range of difficulty and cover depth and breadth in assessing students' achievement levels.

- Benchmark 1: Accounting students will score at or above the 80th percentile on the Accounting content area of the MFT.
 - Prior to fall 2016, the benchmark was for accounting students to score at or above the 60th percentile on the accounting content area of the MFT.
- Benchmark 2: Accounting students will score a mean overall score of at least 150 on the Major Field Test.
 - Prior to 2016-2017, the target was for an average MFT score of 140.
- Benchmark 3: Accounting students will score at or above the 55th percentile in each content area of the MFT.
 - Prior to fall 2015, the benchmark was "Accounting students will score at or above the 50th percentile in each content area of the MFT".
- Benchmark 4: Accounting students will score at or above the 60th percentile on the International Issues content area of the MFT.
 - Prior to 2016-2017, the benchmark was "Accounting students will score at or above the 55th percentile on the International Issues content area of the MFT".
 - Prior to 2015-2016, the benchmark was a score at or above the 50th percentile.

Outcome Links

Accounting Concepts [Program]

Accounting graduates will demonstrate knowledge of and ability to apply accounting concepts.

Global Community [Program]

Accounting graduates will analyze the global community to make sound judgment.

Business Concepts [Program]

Accounting graduates will demonstrate knowledge of basic business concepts.

10.1 Data Accounting Content Area of MFT

Academic Year	Mean Correct Score	Benchmark Met?
2013-2014	96th	Yes
2014-2015	98th	Yes

Term	Mean Correct Score	Benchmark Met?

Fall 2015*	94th	Yes
Spring 2016	91st	Yes
Fall 2016	81st	Yes
Spring 2017	95th	Yes
Fall 2017		
Spring 2018		

*Beginning in fall 2015, the data was disaggregated by term to allow for better analysis.

Outcome Links

Accounting Concepts [Program]

Accounting graduates will demonstrate knowledge of and ability to apply accounting concepts.

10.1.1 Analysis of Data and Plan for Continuous Improvement Accounting Content Area of MFT

2016-2017:

This benchmark was consistently met for the past three years; thus, it was increased for the 2016-2017 academic year to a score at or above the 80th percentile. We will continue to monitor for at least one more academic year, at which time we will consider revising the benchmark again.

2017-2018:

Outcome Links

Accounting Concepts [Program]

Accounting graduates will demonstrate knowledge of and ability to apply accounting concepts.

10.2 Data Overall MFT Score

Academic Year	Mean Overall Score	Benchmark Met?
2013-2014	154	Yes
2014-2015	155	Yes
2015-2016	153	Yes
2016-2017	150	Yes
2017-2018		

Outcome Links

Business Concepts [Program]

Accounting graduates will demonstrate knowledge of basic business concepts.

10.2.1 Analysis of Data and Plan for Continuous Improvement Overall MFT Score

2016-2017:

The benchmark of 140 was consistently met for the past three years; thus, it was increased for the 2016-2017 academic year to a mean overall score of 150, which was achieved.

2017-2018:

Outcome Links

Business Concepts [Program]

Accounting graduates will demonstrate knowledge of basic business concepts.

10.3 Data Average Content Area Scores of MFT

Content Area	2013-2014	2014-2015
Accounting	96th	98th
Economics	72nd	72nd

Finance	48th	65th
Information Systems	38th	66th
International Issues	78th	69th
Legal/Social Environment	28th	83th
Management	75th	70th
Marketing	26th	42nd
Quantitative Business Analysis	77th	87th

Content Area	Fall 2015*	Spring 2016	Fall 2016	Spring 2017	Fall 2017	Spring 2018
Accounting	94th	91st	81st	95th		
Economics	92nd	38th	61st	72nd		
Finance	82nd	32nd	14th	41st		
Information Systems	73rd	40th	53rd	71st		
International Issues	89th	76th	29th	71st		
Legal/Social Environment	62nd	58th	1st	4th		
Management	51st	57th	67th	93rd		
Marketing	32nd	53rd	10th	13th		
Quantitative Business Analysis	41st	58th	23rd	23rd		

*Beginning in Fall 2015, the data was disaggregated by term to allow for better analysis.

Outcome Links

Business Concepts [Program]

Accounting graduates will demonstrate knowledge of basic business concepts.

10.3.1 Analysis of Data and Plan for Continuous Improvement Average Content Area Scores of MFT

2015-2016:

In fall 2015, students failed to meet the benchmark in the Management, Marketing, and Quantitative Business Analysis content areas. In spring 2016, students failed to meet the benchmark in the Economics, Finance, Information Systems, and Marketing content areas. The sharp decrease in the Economics, Finance, and Information Systems content areas between fall 2015 and spring 2016 is concerning; however, there was an increase in the Marketing content area, although it is still slightly below the benchmark.

2016-2017:

There was an increase in the Economic, Information Systems, and Management content areas in fall 2016 and spring 2017; however, there was a decline in Finance, Legal/Social Environment, Marketing and Quantitative Business Analysis content areas in 2016-2017. International Issues discipline decreased in fall 2016 but increased again in spring 2017.

The College will continue to develop and add to review modules provided via Moodle for all students enrolled in MGMT 481 lab, create practice questions for students, and add in-person reviews in the MGMT 481 lab with an emphasis on information systems.

2017-2018:

[Outcome Links](#)

Business Concepts [Program]

Accounting graduates will demonstrate knowledge of basic business concepts.

10.4 Data International Issues Content Area of MFT

Academic Year	Mean Correct Score	Benchmark Met?
2013-2014	78th	Yes
2014-2015	69th	Yes

Term	Mean Correct Score	Benchmark Met?
Fall 2015*	89th	Yes
Spring 2016	76th	Yes
Fall 2016	29th	No
Spring 2017	71st	Yes
Fall 2017		
Spring 2018		

*Beginning in Fall 2015, the data was disaggregated by term to allow for better analysis.

[Outcome Links](#)

Global Community [Program]

Accounting graduates will analyze the global community to make sound judgment.

10.4.1 Analysis of Data and Plan for Continuous Improvement International Issues Content Area of MFT

2016-2017:

Although the benchmark was increased from a score at or above the 50th percentile to a score at above the 55th percentile for 2015-2016, the new benchmark was consistently met for the past three years; therefore, it was increased for 2016-2017 to a score at or above the 60th percentile. This target was not achieved in fall 2016, but it was achieved in spring 2017. We will continue to monitor for one more year, at which time we will either take remedial action or consider revising the benchmark again.

2017-2018:

[Outcome Links](#)

Global Community [Program]

Accounting graduates will analyze the global community to make sound judgment.

Program outcomes

Accounting Concepts

Accounting graduates will demonstrate knowledge of and ability to apply accounting concepts.

Critical Thinking

Accounting graduates will apply critical thinking in academic and professional environments.

Communication

Accounting graduates will formulate and express ideas effectively through oral, written, and/or

technological communications in academic and professional environments.

Global Community

Accounting graduates will analyze the global community to make sound judgment.

Business Concepts

Accounting graduates will demonstrate knowledge of basic business concepts.

End of report