

## Accounting [ACCT]

Cycles included in this report: Jun 1, 2021 to May 31, 2022

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## **Program Name: Accounting [ACCT]**

Reporting Cycle: Jun 1, 2021 to May 31, 2022

## 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

2021-2022:

## 4 Program Highlights from the Reporting Year

2021-2022:

## **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 BADM 275 Analytical Paper

Assessment: Faculty require enrolled students to write a short, relevant analytical paper for each course-specific objective. To not overburden the students with writing assignments, the first third of the students in the class roster write a paper related to the first objective, the second third write a paper related to the second objective, and the remaining third write a paper related to the third objective. The papers are written with the periodic guidance of the teaching faculty of the specific course, and the papers are due prior to the final exams.

From each group of three different papers, three papers are randomly drawn for assessment. Thus, each selected course has altogether nine papers assessed. They represent around 20% of the total enrollment of the course. Two faculty members familiar with the subject area independently and blindly assess the papers using the following 100-point scoring scale:

- > 90%: Exceeds expectations
- 80-90%: Meets expectations
- < 80%: Does not meet expectations

Benchmark: The grand mean of the reviewers' scores will be at least 80% (meets expectations).

## **Outcome Links**

## **Problem Solving and Analysis [Program]**

Students will be able to solve and analyze business problems using appropriate quantitative techniques.

## 7.1 Data

Spring 2022 (see attached file for more detailed assessment information):

Objective	Exceeds Expectations (Average Score >90%)	Meets Expectations (Average Score 80-90%)	Does Not Meet Expectations (Average Score <80%)
Determine appropriate			

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quantitative analytical techniques to solve a specific business problem	82.4*	
Apply an appropriate quantitative method to solve a business problem under uncertainty	80.2*	
Analyze quantitative output and arrive at a logical conclusion	81.2*	

<sup>\*</sup>Grand mean of the mean scores of three evaluators.

Files: See list of attachments to view. (Requires Adobe Reader or compatible viewer).

BADM 275 Assessment Information Spring 2022

#### **Outcome Links**

#### **Problem Solving and Analysis [Program]**

Students will be able to solve and analyze business problems using appropriate quantitative techniques.

## 7.1.1 Analysis of Data and Plan for Continuous Improvement

#### 2021-2022

In term of grand means, the sampled students met expectations for all three objectives. The mean score of the first reviewer for the third objective was below the threshold of 80 to meet expectations. A closer look at Table 1 (attached to Data field above) shows that one sampled student exceeded expectations for objective 1 and another student failed to meet expectations, based on scores, given by first evaluator and second evaluator, respectively. For objective 2, one exceeded expectations and two failed to meet expectations. For objective 3, none exceeded expectations and two failed to meet expectations, as individually assessed by the first reviewer and second reviewer. Most of the students met expectations in all cases except the above.

For further improvement in the future, both evaluators suggest that the teaching faculty should guide students as to how to better organize/structure the paper, to draw logical conclusion from data analyses, and to state business implications of the numerical results. To remedy the situation, Table 1 will be shared with the teaching faculty.

#### **Outcome Links**

## **Problem Solving and Analysis [Program]**

Students will be able to solve and analyze business problems using appropriate quantitative techniques.

## 8 Assessment and Benchmark MGMT 481 Analytical Paper

Assessment: Faculty require enrolled students to write a short, relevant analytical paper for each course-specific objective. To not overburden the students with writing assignments, the first third of the students in the class roster write a paper related to the first objective, the second third write a paper related to the second objective, and the remaining third write a paper related to the third objective. The papers are written with the periodic guidance of the teaching faculty of the specific course, and the papers are due prior to the final exams.

From each group of three different papers, three papers are randomly drawn for assessment. Thus, each selected course has altogether nine papers assessed. They represent around 20% of the total enrollment of the course. Two faculty members familiar with the subject area independently and blindly assess the papers using the following 100-point scoring scale:

- > 90%: Exceeds expectations
- 80-90%: Meets expectations
- < 80%: Does not meet expectations</li>

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Benchmark: The grand mean of the reviewers' scores will be at least 80% (meets expectations).

#### **Outcome Links**

## **Critical Thinking [Program]**

Students will be able to think critically and strategically about solutions to organizational problems in terms of business goal settings.

## 8.1 Data

Spring 2022 (see attached file for more detailed assessment information):

Objective	Exceeds Expectations (Average Score >90%)	Meets Expectations (Average Score 80-90%)	Does Not Meet Expectations (Average Score <80%)
Identify organizational problems		86.5*	
Apply relevant analysis to develop solutions		88.5*	
Develop strategic solutions to address problems		83.2*	

<sup>\*</sup>Grand mean of the mean scores of three evaluators.

Files: See list of attachments to view. (Requires Adobe Reader or compatible viewer).

MGMT 481 Assessment Information\_Spring 2022

#### Outcome Links

### **Critical Thinking [Program]**

Students will be able to think critically and strategically about solutions to organizational problems in terms of business goal settings.

## 8.1.1 Analysis of Data and Plan for Continuous Improvement

## 2021-2022:

In the outcome-column on Table 2 (attached to Data field above), each objective has two components. Both evaluators scored each component to assign average scores for each objective, as recorded in Table 2. As observed above, the sampled students met expectations in terms of individual means and grand means with some deviations across two reviewers. In Table 2, it is noticed that one student exceeded expectations for objective 1 and another student did so for objective 2, as assessed by the first evaluator. In both cases, none failed to meet expectations. For objective 3, none exceeded expectations. The first evaluator and second evaluator put one student each failing to meet expectations.

For further improvement in the future, the reviewers suggest more detailed data analyses, better integration of contents, drawing logical conclusions, stating business policy implications, etc. To rectify the deficiencies, Table 2 will be shared with the teaching faculty to guide the future students.

#### Outcome Links

## Critical Thinking [Program]

Students will be able to think critically and strategically about solutions to organizational problems in terms of business goal settings.

## 9 Assessment and Benchmark ACCT 415 Analytical Paper

Assessment: Faculty require enrolled students to write a short, relevant analytical paper for each course-specific objective. To not overburden the students with writing assignments, the first third of the students in the class roster write a paper related to the first objective, the second third write a paper related to the second objective, and the remaining third write a paper related to the

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third objective. The papers are written with the periodic guidance of the teaching faculty of the specific course, and the papers are due prior to the final exams.

From each group of three different papers, three papers are randomly drawn for assessment. Thus, each selected course has altogether nine papers assessed. They represent around 20% of the total enrollment of the course. Two faculty members familiar with the subject area independently and blindly assess the papers using the following 100-point scoring scale:

> 90%: Exceeds expectations

• 80-90%: Meets expectations

< 80%: Does not meet expectations</li>

Benchmark: The grand mean of the reviewers' scores will be at least 80% (meets expectations).

## **Outcome Links**

#### **Ethical Issues [Program]**

Students will be able to identify ethical issues applicable to business firms.

## 9.1 Data

Spring 2022 (see attached file for more detailed assessment information):

Objective	Exceeds Expectations (Average Score >90%)	Meets Expectations (Average Score 80-90%)	Does Not Meet Expectations (Average Score <80%)
Understand and recognize the importance of independence		84.6*	
Exercise professional skepticism		88.7*	
Analyze an ethical dilemma		90.0*	

<sup>\*</sup>Grand mean of the mean scores of three evaluators.

## **Outcome Links**

## **Ethical Issues [Program]**

Students will be able to identify ethical issues applicable to business firms.

## 9.1.1 Analysis of Data and Plan for Continuous Improvement

#### 2021-2022:

In the Outcomes column in Table 4 (attached to Data field above), there are three components pertaining to each objective. Each component was scored individually by both evaluators to assign average scores for the relevant objective. As evidenced above, sampled students almost uniformly met expectations for each objective. Table 4 shows one case of exceeding expectations, assessed by the first evaluator, and one case of failure to meet expectations, assessed by the second evaluator for objective 1. For objective 2, there are two instances of exceeding expectations (one each by first evaluator and second evaluator) and there is no case of failure to meet expectations. For objective 3, there are two cases of exceeding expectations, assessed by the first evaluator and single such case, assessed by the second evaluator. None failed to meet expectations.

For future improvement, the reviewers suggested more detailed and in-depth data analyses, continuity in the flow of ideas for better transition, more citations, and a clearer statement for business implications of the major findings of the paper. Table 4 is to be shared with the teaching faculty to address the above for future students taking this course.

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**Ethical Issues [Program]**Students will be able to identify ethical issues applicable to business firms.

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End of report