

**Student Learning Outcomes Committee 2008  
Department/Program Assessment Results Report**

Department/Program **School of Accountancy** Degree/Program **BSBA**  
Date Submitted **March 28, 2008**

The purpose of this report is to communicate the assessment activities that have taken place during the last academic year, as well as to convey how the results are being used *to improve student learning at the program level*. The report should be kept as succinct as is possible, while answering the following questions clearly and conscientiously:

**I. Working from your assessment report of last year, please discuss some changes made or strategies implemented in response to last year's results.**

As discussed in the 2007 Assessment Report, the School of Accountancy (SOA) began an assessment project in 2006 "evaluating specific course-level learning outcomes and content areas which had been identified by various professional accounting organizations, such as the Institute of Certified Public Accountants, International Federation of Accountants, Institute of Management Accountants, and Information Systems Audit and Control Association." The SOA identified significant functional competencies and content areas that have been the focus of continuing curriculum development activities (see discussion below). Initial changes concentrated on immediate improvements to the accounting information system (AIS) curriculum.

**AIS Curriculum:**

In response to identified deficiencies in accounting information systems competencies, various revisions to the Acct 322 curriculum were made in Spring 2007 to incorporate material on business processes and transaction cycles, relational databases, data modeling and database design, and information systems control for systems reliability.

In addition, a new AIS course was developed and offered for the first time in Spring 2007 - Acct 596, AIS Development.

**Overall Curriculum Assessment Activities:**

The curriculum development process in the SOA continued into the current academic year using the results of our assessment of competencies identified by professional accounting organizations. A curriculum proposal was presented to the External Board of Advisors in July 2007 for feedback. Because of this feedback, faculty members were tasked with reassessing various aspects of the proposal because the Board was concerned about certain changes being proposed. Considerable time then was spent on alternative packaging of coursework. In addition, course-level learning outcomes were developed. After six month's of work, there were alternative curriculum models and no consensus about the direction to go. However, during the process this year, we were told about a new curriculum model that was developed in engineering on another campus and approved by the CSU. An adaption of this model would address some of the issues with which we have struggled. It allows for a combined BS/MSA program that would meet some of the Board's concerns and assist students in preparing for anticipated changes in California CPA licensing laws. The result is a proposal we call the BMAcc which gains efficiencies by allowing well-qualified undergraduate students flexibility and early access to MSA courses, study abroad, and internships while

preparing them for a professional career. Recently, the BMACC proposal was well received by the Board of Advisors, and it will be going forward within the College this semester. Other undergraduate curriculum revisions are still undergoing review. (See Appendix A: BMACC Proposal)

**II. Drawing upon the goals and objectives contained in the department/program student learning assessment plan, what was the focus of the department's student learning assessment for the past academic year?**

- A. This section should list the student learning goals and objectives that were the focus for the report year (selected from your complete set of goals and objectives).

**Goal 1: Gather, consolidate, safeguard, prepare and present accounting information for internal and external users**

- **Accounting Information Systems:** *Evaluate the weaknesses of a company's business process transaction cycle*

Because of the materials incorporated during Spring 2007 to Acct 322, it was determined that student knowledge and retention of AIS should be assessed in Fall 2007 in Acct 421, the course which directly follows Acct 322 in the accounting curriculum. This year's assessment focused on the evaluation of weaknesses within a particular transaction cycle of a business.

- B. It would also be helpful to note here the student learning goals and objectives that you intend to assess during the next year.

**Long-Term Assessment Plan:**

Note: Appendix B contains the complete list of learning outcomes as revised and accepted by the faculty in 2006.

As a result of anticipated curriculum changes, we have not finalized a long-term assessment plan. However, plans for the coming year are representative of the focus we plan to implement in future years. This approach incorporates a combined assessment of both a Goal 1 student learning outcome from an accounting subdiscipline area with a Goal 2 student learning outcome which focuses on competencies that cut across the accounting subdisciplines. During the curriculum development process that we are currently engaged in, the newly developed course-level learning outcomes incorporate this same approach.

**In the coming year, we will be assessing:**

**Goal 1: Gather, consolidate, safeguard, prepare and present accounting information for internal and external users**

- **Taxation:** *Determine the income tax of taxable entities; assess the effects of personal, investment and business transactions on their tax and after-tax cash flows*

**Goal 2: Understand the methods of sharing accounting information within an organization and with external users**

- **Accounting Communication:** *Prepare professional written reports for accounting related topics*

**Assessment Assignment for next year:**

A tax research problem is being developed as an embedded individual assignment in Acct 322. It will be administered in a lab setting using electronic databases to research a tax planning problem. Students then will write an executive summary analyzing its impact. Plans are to administer it in the 13<sup>th</sup> or 14<sup>th</sup> week of the Spring 2008 semester. Thus, this assignment will assess two separate learning outcomes, taxation and written accounting communication skills.

**III. What information was collected, how much, and by whom?**

- A. This section should briefly describe the methodology used to examine the targeted goals and objectives. Please attach relevant scoring rubrics, surveys, or other materials used to examine student learning to the back of the report, as Appendices.

**AIS Assessment:**

To assess student ability to evaluate the weaknesses of a company’s business process transaction cycle, a case was embedded within an exam given in Acct 421 during Fall 2007. Acct 421 is the course that immediately follows Acct 322. Knowledge from Acct 322 is used in Acct 421. Thus, it was appropriate to assess student knowledge and retention in this course. In addition, these were the students who experienced the new material in Acct 322 during Spring 2007.

Appendix C contains the case used to examine student learning. Students were expected to structure their answers to clearly identify the weakness. A simple one word notation of an element in the case was not sufficient. Expected answers also are shown.

(Appendix C: AIS Assessment Instrument)

Appendix D contains the rubric that the evaluator used to record each student’s performance.

(Appendix D: Assessment Rubric used by AIS Instructor to Collect Data)

- B. Please note that the expectation here is that programs will make use of *direct* measures of student learning outcomes.

**IV. What conclusions were drawn on the basis of the information collected?**

- A. This section should briefly describe the results (in summary form) in regard to how well students have met the targeted goals and objectives. For example, what percentage of students met the objectives? Is this a satisfactory level of performance? What areas need improvement?

The sample size for this exercise was 128. For this assessment, 87% of the students met professional standards by assessing most of the weaknesses in the narrative description of the credit sales process of the revenue cycle. This is a satisfactory level of performance. In particular, it is important to note that there were no students who could not identify any weaknesses in the scenario. While it would be desirable to have all students meet the professional standards category, this level of performance does not warrant a major change in the coverage of this area of accounting information systems under the current curriculum structure.

Does not meet professional standards 1	2	Meets professional standards 3	4	Exceeds professional standards 5
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Cannot identify weaknesses	Assesses some weaknesses	Assesses most weaknesses	Assesses substantially all weaknesses	Assesses all weaknesses
N=0	N=16	N=40	N=50	N=22
0%	13%	31%	39%	17%

- B. Whenever it is possible to do so, please organize and present collected data by way of tables and/or graphs. [Note: the committee expects and welcomes both quantitative and qualitative data, so this suggestion should not be construed as seeking quantitative data only.]

**V. How will the information be used to inform decision-making, planning, and improvement?**

- A. This section should describe the strategies that will be implemented for program improvement as a result of the conclusions drawn from the assessment activities.

The assessment measure does not indicate that a substantial change to the program is required. However, this measure did not assess a complex AIS task. The measure was designed to match the level of AIS provided in the current two unit module. The future curriculum changes which are under review plan for an additional one or two units of AIS in the curriculum. When this is implemented, we plan to reassess student AIS competencies.

- B. The program change may pertain to curricular revision, faculty development, student services, resource management, and/or any other activity that connects to student success.

**Report completed by: Professor Carol F. Venable**

**Date: March 28, 2008**

# Appendix A: BMACC Proposal

EXISTING PROFESSIONAL ACCOUNTANCY PROGRAM MAJOR	
CURRENT BS ACCTG	UNITS
<b>Lower Division Requirements</b>	
Comm/Critical Thinking	9
Foundations	28
American Institutions	6
Major Prep Courses	24
Less Major Prep counted for GE	-6
<b>Total Required Lower Division Units</b>	<b>61</b>
<b>Upper Division Rerequisites</b>	
General Education Explorations	9
BA 300	1
IDS 301	3
IDS 302	3
IDS 380W	4
FIN 323	3
MGT 360	3
MKT370	3
MGT 405 or BA 404	3
ACC 321	6
ACC 322	6
ACC 421	6
ACC 422 (change to 522)	3
ACC ELECTIVE	3
<b>Total Required Upper Division Units</b>	<b>56</b>
Other elective*	3
This will be a change after dropping Econ 320/321 or Fin 321	
<b>Total Number of Units for BS</b>	<b>120</b>

CURRENT MS ACCTG	UNITS
3 Elective 500 and above+*	3
3 Elective 500 and above+*	3
3 Elective 500 and above+*	3
3 Elective 600 and above*	3
3 Elective 600 and above*	3
3 Elective 600 and above*	3
3 Elective 600 and above*	3
3 Elective 600 and above*	3
3 Elective 600 and above*	3
3 Elective 600 and above*	3
3 ACC 790	3
+ limit of 9 units 500 level * Excludes BA courses in MBA core and Act 600-649 (At least 15 units of above are accounting. Minimum graduate program GPA of 3.0.)	
<b>30 Total Number of Units for MSA</b>	

NEW PROFESSIONAL ACCOUNTANCY PROGRAM MAJOR		
BMACC PROFESSIONAL ACCOUNTANCY PROGRAM MAJOR		
	UNITS	UNITS
<b>Lower Division Requirements</b>		
Comm/Critical Thinking	9	
Foundations	28	
American Institutions	6	
Major Prep Courses	24	
Less Major Prep counted for GE	-6	
<b>Total Required Lower Division Units</b>	<b>61</b>	
<b>Upper Division Rerequisites</b>		
General Education Explorations	9	
BA 300	1	
IDS 301	3	
IDS 302	3	
IDS 380W	4	
FIN 323	3	
MGT 360	3	
MKT370	3	
MGT 405 of BA 404	3	
ACC 321	6	
ACC 322	6	
ACC 421	6	
Subtotal from BS		111
ACC 422 (change to 522)	→ 3	← Requires major GPA of 3.0
ACC ELECTIVE	→ 3	← Required ACC 522+
Other Elective (must be 500 or above)	→ 3	← Elective 500 and above+*
		← Elective 500 and above+*
		← Elective 600 and above*
		← Elective 600 and above*
		← Elective 600 and above*
		← Elective 600 and above*
		← Elective 600 and above*
		← Elective 600 and above*
		← Elective 600 and above*
		← ACC 790
		←
<b>Students must have graduate status for their last 30 units.</b>		
		+ limit of 9 units 500 level * Excludes BA courses in MBA core and Act 600-649 (At least 15 units of above are accounting. Minimum graduate program GPA of 3.0.)
<b>BMACC TOTAL</b>		<b>141</b>
free electives which can be used to meet proposed CPA licensing requirements		9
		<b>150</b>

March 14, 2008 Revision

Enter the CBA as an accounting major

Students apply for BMACC before enrolling in the final 30 units of the combined program. Must present a satisfactory GMAT score and: a minimum of B in Acct 321; or a minimum GPA of 3.0 for Acct 321 and 322; or a minimum GPA of 3.0 for Acct 321, 322, and 421.

## Appendix B: SOA Undergraduate Goals and Learning Objectives

### MAJOR GOALS AND LEARNING OUTCOMES FOR THE B.S. IN BUSINESS ADMINISTRATION/ACCOUNTING MAJOR PROGRAM (approved 1/26/2007)

#### Goal 1: Gather, consolidate, safeguard, prepare and present accounting information for internal and external users

##### Learning Outcomes:

- **Financial:** *Identify, measure, classify, present and disclose financial information in accordance with professional standards for public, private and not-for-profit organizations*
- **Managerial:** *Gather and consolidate accounting data to analyze, create and provide accounting information for reports and analysis to assist in management decision making*
- **Accounting Information Systems:** *Evaluate the strengths and weaknesses of a company's business process transaction cycles and make appropriate recommendations for cost-effective improvement*
- **Taxation:** *Determine the income tax of taxable entities; assess the effects of personal, investment and business transactions on their tax and after-tax cash flows*
- **Assurance and Accountability:** *Evaluate and communicate the reliability of organization information by applying professional standards*

#### Goal 2: Understand the methods of sharing accounting information within an organization and with external users

##### Learning Outcomes:

- **Accounting Communication:** *Prepare professional reports, oral and written, for accounting related topics; demonstrate team and leadership techniques in accounting contexts*
- **Integrity, Ethics and Regulation:** *Apply ethical rules and theories in the practice of public, private and tax accounting; maintain professional and personal integrity; comply with regulatory guidelines*

## Appendix C: AIS Assessment Instrument

### AIS Assessment

(ACCTG 421 exam question Fall 2007)

#### Assess the Credit Sales Process in the Revenue Cycle

The sales department allows each sales person to run a credit check on new customers, to determine the customer's credit limit before the sales person accepts the customer's order. Sales men are paid a commission based on every sales order they accept. The sales person then brings the order to the warehouse, so the order can be filled and shipped. Each night, open orders are entered by the IT department, a shipping ticket is printed, the warehouse personnel fill the order from the ticket and the following morning, orders are shipped by UPS to the customers. The Accounting department has one bookkeeper, who receives and opens all incoming mail. The bookkeeper separates the remittance advises from the checks and makes separate lists of the checks to be deposited and the remittance advises. He then records the deposits in the cash receipts journal and post receipts to individual customer accounts and the general ledger accounts. Once a month, the bookkeeper prepares and mails monthly statements to the customers.

**Identify weaknesses in the existing system.**

#### Expected Answers:

1. Credit check performed by sales person.
2. The sales department determines the customer's credit limit.
3. Sales men are paid a commission based on every sales order they accept, instead of on invoices and cash collections.
4. Not clear whether the SOs are reviewed/approved by a supervisor.
5. Not clear when order is invoiced – only monthly statements?
6. The bookkeeper does too many tasks – an issue of segregation of duties:
  - a. The bookkeeper needs to be **supervised** when opening the mail and making the RA list.
  - b. The person who records cash receipts journal should not post the transactions to the A/R subsidiary ledgers.
  - c. The person who is responsible of the A/R subsidiary ledgers should not access the G/L.
7. Not clear how cash was handled and when cash was deposited.

