INSTITUTIONAL EFFECTIVENESS REPORT

Instructions: For academic units, the content will focus on the assessment of student learning outcomes. Each degree program must submit a plan and report separately (i.e., a department with bachelor and master’s degree programs must submit a plan and report for each program). The report should represent work accomplished during summer, fall, and spring of the past year. While the majority of the report may be completed during the summer before the report is due, reports must be submitted annually by September 30.

<table>
<thead>
<tr>
<th>Academic Department or Division:</th>
<th>Report Year: 2011-12</th>
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</thead>
<tbody>
<tr>
<td>Accounting and Finance</td>
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</table>

Degree Program: MAcc Accounting

Contact Person: Len Weld

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Telephone: 229-333-5967

REPORT OF ASSESSMENTS
Enter assessments conducted during the previous year by Core, Major, and/or Graduate levels. The data/evidence results provided in this section should tie directly to last year’s Institutional Effectiveness Plan. Delete any sections (Core, Major, Graduate) below which are not applicable to the reviewed program.

GRADUATE

LEARNING OUTCOME(S) ASSESSED:

Students are able to:

(1) demonstrate an advanced understanding of accounting for business transactions
(4) use computerized resources available in the accounting profession

DESCRIPTION OF ASSESSMENT CONDUCTED, INCLUDING CLASS AND TERM:
Varies by goal as discussed in the accompanying document

TARGETED LEVEL OF PROFICIENCY:

- A learning outcome was satisfied if students were able to achieve a score of 70% or better (unless otherwise noted).

NUMBER OF STUDENTS ASSESSED:

- Varies by learning goal but the number is documented in the information which follows the summary pages

DATA/EVIDENCE RESULTS (INCLUDE QUALITATIVE OR QUANTITATIVE SUMMARY; RAW DATA SHOULD BE INCLUDED IN AN ATTACHMENT):

- This is included in the measurement tool and results section of the attached document

USE OF RESULTS TO MAKE IMPROVEMENTS (PROVIDE A BRIEF EXPLANATION FOR EACH INSTANCE OF USAGE OF RESULTS TO MAKE IMPROVEMENTS, CLEARLY CONNECTING EACH TO DATA/EVIDENCE RESULTS ABOVE):

- This is included in the action plan (if applicable) area of the attached document
Learning Outcome #1: Knowledge

The outcome was assessed by knowledge area as noted below:

**Government and nonprofit accounting** (ACCT 7390/summer 2012)

The course related learning outcomes are that students would be able to:

1. Demonstrate an understanding of the accounting concepts used by governmental entities and be able to differentiate between the various funds
2. Reconcile governmental fund level and government wide financial statements
3. Demonstrate an understanding of the accounting concepts used by nonprofit entities

**Measurement Tool:** Course-embedded questions (done in Blaze view) were used to assess learning outcomes #1 (Exam #1, Q1-15) and #3 (Exam #4, Q1-15), and a reconciliation exercise was used to assess learning outcome #2.

**Results:** Students (n=24) achieved scores of 71.4% and 71.7% on learning outcome 1 and 3 respectively indicating that the learning outcome was achieved. In terms of learning outcome #2, only 46% of the students achieved the maximum score of 5 points. This was a big decline from the 100% in the previous assessment

**Action Plan:** The instructor will emphasize the reconciliation of fund financial and government wide financial statements in the course and provide students with practice opportunities prior to assessing them on their ability to perform such reconciliation

**Advanced Accounting** (ACCT 7220/summer 2012)

The course related learning outcome is

1. Students will demonstrate an understanding of the theory and application of advanced financial accounting including consolidations, eliminations, interim reporting procedures, foreign currency translation, derivatives, and segment reporting.

**Measurement Tool:** Course-embedded past CPA exam questions were used to assess the goal.
**Results:** 96% of the students (n=27) achieved the internal benchmark so the learning outcome was achieved.

**Action Plan:** not applicable

**Advanced Auditing** (ACCT 7800/spring 2012)
The course related learning outcomes are that students would be able to:

1. Demonstrate competence in the audit content of the CPA exam

**Measurement Tool:**
A CPA preparation course was used to assess the learning outcome. Students purchased the course and had the opportunity to work through the various modules on a self-study basis. Four exams were given throughout the semester to assess students’ knowledge level.

**Results:** The entire class was assessed (n=25) and the following were observed:

1. Consistent with the prior year, since the measurement tool was an external source, the achievement score was lowered to 50% and the students achieved an average of 65% on the exams. As noted in the prior year’s action plan, the instructor increased the frequency of quizzes during the semester with the goal of moving the achievement score closer to the 70% target.

2. A student sat for the Auditing section of the CPA exam at the completion of the course and achieved a passing score

**Action Plan** – The instructor will continue to use the CPA preparation tool and increase the frequency of quizzes during the semester. Having improved on the previous year’s results, the instructor will move the target to 70% and encourage more students to sit for the CPA exam on completing the course.

**Information Systems – Advanced** (ACCT 7410/fall 2012)
The course related learning outcome is:

1. Students will demonstrate an understanding of the linkage between accounting information and business performance or decisions.

**Measurement:** Short answer examination questions.

**Results:** 86% of the students (n=33) scored adequate or better than the internal benchmark (80% was used for this knowledge area). The results are shown below:

<table>
<thead>
<tr>
<th></th>
<th>Number of Students</th>
<th>% of Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excellent</td>
<td>19</td>
<td>61%</td>
</tr>
<tr>
<td>Good</td>
<td>6</td>
<td>19%</td>
</tr>
<tr>
<td>Adequate</td>
<td>4</td>
<td>13%</td>
</tr>
<tr>
<td>Poor</td>
<td>2</td>
<td>7%</td>
</tr>
</tbody>
</table>

Revised July 31, 2012
**Accounting Theory** (ACCT 7100/spring 2012)

The course related learning outcomes are that students will demonstrate an understanding of:

1. The meaning of accounting theory, including measurement and cost systems used.
2. The historical background and development of accounting standard setting in the United States.
3. The economics of financial reporting regulation.
4. The important committee reports and documents that gave rise to objectives and standards in place of the postulates and principles approach
5. The components of the conceptual framework.

**Measurement Tool:** Course-embedded questions were used to assess the learning outcomes.

**Results:** Students (n = 31) achieved scores of 85%, 83%, 73%, 68% and 61% in learning outcomes 1-5 respectively. Therefore, learning outcomes 4 and 5 were not achieved

**Action Plan:** The instructor will increase emphasis and assign additional homework related to the learning outcomes that failed the internal benchmark.

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**Corporate Taxation** (ACCT 7510)
Assessment will be performed in fall 2012

**Learning Outcome #4: Technology**

The course related outcome is that:

- Students will be able to use some aspect of accounting information systems (in the semester, ACL, an audit software) to answer business related questions.

**Measurement Tool:** An instructor developed rubric was used to score responses to the seven ACL questions
(The assessment occurred in ACCT 7410 during fall 2012)

**Results:**
An acceptable level of achievement would be for at least 80% of the class to score in the adequate or higher category.
The numbers above clearly indicate that the objectives were met. The percentage scoring adequate or better was 90% and above the acceptable level. A little over half scored in the excellent range.

**Action Plan:** not applicable