

Assessment : 2006 - 2007 : Degree Programs :
Accounting BBA

3 Goals

3 Objectives

3 Indicators

3 Criteria

3 Findings

3 Actions

GOAL: Professional Research

Objective

Professional Research

Our students will demonstrate their ability to locate and extract relevant information from available professional research materials related to specific areas of technical competency.

Associated Goals: Professional Research

Indicator

Computerized Simulations

Students will demonstrate their ability to locate and extract relevant information from available research materials related to specific areas of technical competency. This success will be measured through the use of computerized simulations based on the CPA exam which require students to research applicable professional databases to locate relevant information for specific case circumstances.

Criteria

Correctly locating material

The responses will be evaluated on a pass/fail basis based on the student's correctly locating and drawing conclusions from the automated professional standards systems for auditing, financial accounting, and taxation. Success for this outcome will be deemed to be an average of 75% for locating and correctly interpreting the appropriate research material.

Finding

Correctly locating material

The process was pilot tested in one class (Auditing) during the 2007 AY. In that class, students correctly located and extracted relevant information for professional research materials in 51 of 58 (88%) test cases. This represents a successful outcome for this objective for the content area addressed in that class.

Actions for Objective:

Action

Content Adjustment

The instructor for each course in which a testing module is located will review the scores to determine any adjustments to the course in order to move to the targeted successful outcome level. This application will be enhanced to include research of additional professional literature and will be applied in additional courses during AY 2008.

GOAL: Technical Competency In Accounting

Objective

Technical Competency In Accounting

Our graduates will possess the technical knowledge in the areas of financial accounting, managerial accounting, taxation, auditing, and information systems that is required for the professional practice of accounting.

Associated Goals: Technical Competency In Accounting

Indicator

Uniform CPA Examination

The technical competency of program graduates in the areas of financial accounting, managerial accounting, taxation, auditing, and information systems is continually measured through the success of graduates on the Uniform CPA Examination as administered by the Texas State Board of Public Accountancy.

Criteria

CPA Exam Pass Rate

The criteria for satisfying the targeted outcome will be a pass rate of 50% on the Uniform CPA Examination as measured by the number of sections passed as a percentage of the number of sections attempted. This would compare favorably to the Texas state average pass rate of 49% for 2006.

Finding

CPA Exam Pass Rate

For calendar year 2006, the pass rate for SHSU students taking the CPA exam was 42 percent. While this exceeds the 2005 the pass rate of 35% and the 2004 rate of 31%, it is below the target-level of 50%.

Actions for Objective:

Action

MS in Accounting

The accounting faculty will continuously monitor the movement toward this outcome. In 2005, the entire accounting curriculum was reviewed based on content specification outlines identified by the AICPA; changes were made to the time on task for selected subject areas. Based on the CPA exam pass-rate and the percentage of candidates taking the exam with Masters versus Bachelor degrees, in 2006 the department determined it necessary to separate the accounting program into two tracks: (1) an undergraduate track for students that do not plan to enter public accounting and (2) a Masters of Science in Accountancy degree (to be developed) for students who plan to enter public accounting.

GOAL: Understanding, Analysis, And Judgement

Objective

Understanding, Analysis, And Judgement

For each area of technical competence our students will demonstrate their competence in analysis (ability to organize, process, and interpret data to develop opinions for decision making), judgment (ability to evaluate options for decision-making and provide an appropriate conclusion) and understanding (ability to recognize and comprehend the meaning and application for a particular matter).
Associated Goals: Understanding, Analysis, And Judgement

Indicator

CPA Review Testing Modules 

Interpretation and application of relevant professional literature. Comprehension of professional standards and their application. Recognition of business-related issues and their relevance to evaluating financial condition. Evaluation, analysis, and processing of information for financial statement reporting. Identification and selection of suitable financial accounting and reporting methods. Addressing, analysis, and resolution of issues in the conduct of an engagement. Measured by externally provided CPA review testing modules integrated into selected courses as part of the course grade. Each module inclusively addresses all elements listed above.

Criteria

Class Average

The passing score, set by the American Institute of CPAs for the Uniform CPA Examination is 75. This score will be used to assess successful completion of the testing modules administered to students. Overall success is deemed to be when the class average on the modules tested is 75 or above.

Finding

Class Average

The commercially provided module examinations were pilot tested in two courses (one in Fall 2006 and one in Spring 2007). The class average score was 95 in Fall 2006 and 85 in Spring 2007. These scores compare favorably with the 75 or higher score standard. This satisfies the criteria for this outcome for the technical competency area addressed in those courses.

Actions for Objective:

Action

Course Adjustment

The instructor for each course in which a testing module is located will review the scores to determine any adjustments to the course in order to move to the targeted successful outcome level. The complete implementation of the assessment process for this SLO will be further developed in the 2008 AY. Individual courses for location of the examination modules will be identified and instructors in those courses will integrate the examinations into their course content.