Academic Learning Compacts

Academic Learning Compacts & Supplemental Documents

2018

Academic Learning Compact : Accounting BA [Effective 2018]

University of South Florida St. Petersburg.

ACADEMIC LEARNING COMPACTS (ALCs)

Accounting

Academic Year 2018/19

Discipline Specific Knowledge:

Learning Goal: Students will have foundational and discipline-specific business knowledge.

Objective 1: Students will demonstrate focused knowledge of their chosen field of study.

Means of Assessment: Accounting Major Exit Exam

In May 2018 a decision was made to completely and comprehensively review the AOL process for the College. After this review, it was further decided to completely revamp our AOL process. To accomplish this, we sought assistance from an external AOL consultant to review our current assessment process and to help develop a more robust AOL process. At the recommendation of the AOL consultant we decided to develop an internal exit exam for each major to assess discipline specific knowledge. The exam for each major covers material from each of the required courses in the major (the common set of courses that is required for all students in the major). Permanent faculty who teach each required course in the major were asked to develop several multiple choice questions covering topics that reflect "essential knowledge" from these courses. After several iterations the questions from each course were combined together into an internal exit exam for the major. This exam was then pilot tested in multiple sections of GEB 4890 (capstone course) during the Spring 2019 and Summer 2019 semesters. The results of this pilot test are contained in this report.

Courses Included in the Review
- ACG 3103 Intermediate Financial Accounting I
- ACG 3113 Intermediate Financial Accounting II
- ACG 3341 Cost Accounting and Control I
- ACG 3401 Accounting Information Systems
- ACG 4632 Auditing I
- TAX 4001 Concepts of Federal Income Taxation

Administered: Spring 2019 and Summer 2019

Criteria for Success: At least 70% of students will be able to correctly answer each question.

Findings:

Question Title/Identifier	Mean Percentage of Students that Answered Question Correctly
1. Financial Accounting Regulatory Guidance	74%
2. Financial Accounting Concepts	53%
3. Elements of Financial Statements: Expenses	35%

4. Elements of Financial Statements: Liabilities	44%
5. Financial Statements Classifications: Balance Sheet	71%
6. Financial Statements Classifications: Statement of Cash Flows	64%
7. Cost Classification	18%
8. Budgeting	49%
9. Decision Making	71%
10. Accountant's Role in AIS	92%
11. Information Systems Definition	90%
12. Control Goals	39%
13. Auditor's Primary Objective	83%
14. Audit Opinion Type	64%
15. Auditor Independence	81%
16. Income Tax Filing and Payment Requirements	63%
17. Gross Income Inclusion	31%
18. IRC Section 1231 Assets	43%

The average performance in 11 of the questions was below the expected 70%. The performance in the remaining seven questions was above expectations. Because this is the first time using these questions the faculty decided to keep the same questions for the next academic year and make adjustments to the wording of the questions and/ or the choices within each question. If next year's comparison is still below expectations, then the faculty will reconsider changing the question and/or strengthening the instruction in these areas.

Faculty Participating in Assessment: Maria Caban-Garcia, Patricia Gaukel, Jay Katz, Jerry Lin, Fang-Chun Liu, Carl Pacini, Debra Sinclair, and William Sinclair

Plan for Use of Findings:

Faculty concluded that all the questions were fair and plans to continue using them in the future. It was agreed that the students probably rushed through some of the questions and/or were unable to understand what was asked. To this end faculty decided to reword question 2 on financial accounting

concepts and the alternatives to questions question 3, 7, and 12 on the elements of financial statements, cost classifications, and control goals, respectively.

Faculty Participating in Use of Findings: Maria T Caban-Garcia, Patricia Gaukel, Jay Katz, Jerry Lin, Fang-Chun Liu, Carl Pacini, Debra Sinclair, and William Sinclair.

Communication Skills and Critical Thinking Skills were measured for Kate Tiedemann College of Business students in our required capstone course (GEB 4890) as follows:

Communication Skills:

Learning Goal: Students will be effective communicators.

Objective 1: Students will write professional documents.

Means of Assessment: Students will produce a written analysis of an assignment in selected sections of GEB 4890. The assignment was scored using a written communication rubric.

Administered: Fall 2018

Criteria for Success: At least 75% of students will meet or exceed expectations.

Findings: Thirty five essays/assignments were evaluated using our Written Communication Analytic Rubric which was developed as part of a revamping of the assurance of learning process in the College. As in past years we hired a consultant/external reviewer (English professor and head of our USFSP Student Success Center) to score the assignments. The rubric used addressed twelve traits spread across 4 categories: content, grammar/mechanics, appearance and organization, and document integrity. There were three levels of proficiency for each trait: does not meet expectations, meets expectations, and exceeds expectations.

The results of the scoring are as follows:

Learning Goal 1, Objective 1:
Student will write professional documents.
Analytic Rubric

Performance Dimensions	Does Not Meet Expectations	Meets Expectations	Exceeds Expectations
Content			
Student completes assignment per instructions.	20.00%	74.29%	5.71%
Student uses content/material learned in the course.	5.71%	85.71%	8.57%
Student employs logical reasoning.	14.29%	74.29%	11.43%
Grammar/Mechanics			
Document is grammatically correct.	17.14%	74.29%	8.57%
Sentence structure is sound.	22.86%	68.57%	8.57%
Student writes efficiently (without redundancy).	25.71%	65.71%	8.57%
Appearance and Organization			
Document is formatted appropriately	11.43%	80.00%	8.57%
Paragraphs are used appropriately to delineate concepts.	5.71%	85.71%	8.57%

Sentences are connected so that thoughts flow seamlessly together.	**22.86%**	**68.57%**	**8.57%**
Topics are introduced and concluded.	**2.86%**	**88.57%**	**8.57%**
Document Integrity			
Student uses his or her own words.	**2.86%**	**91.43%**	**5.71%**
Student references and cites work properly.	**2.86%**	**94.29%**	**2.86%**

Upon review of the rubric results, students struggled with sentence structure and fluency and writing without redundancy. To some extent, word choice was an area of concern; whether this was due to students not proofreading their work or not knowing the meanings of words is unclear. Overall, most students demonstrated satisfactory writing based on the assignment criteria.

This was the second time that we used the rubric to score written communication in the College with this being the first time the rubric was provided to students prior to them completing the assignment. Providing students with the rubric appears to have resulted in better performance on the assignment. As an example, in the previous academic year students scored poorly (greater than 38% did not meet expectations) on 3 traits. In our current sample the highest percentage of students that did not meet expectations is under 26% resulting in students meeting or exceeding expectations on all but one trait – student writes efficiently (without redundancy). Finally, it is worth noting that with one exception (student employs logical reasoning) less than 10% of students exceeded expectations on any trait.

The above results will be used as a benchmark for future assessment activities in this area. More specifically, another sample of students will be assessed during the 2019/20 academic year.

Plan for Use of Findings: As described above this was the second time using our new analytic (versus our old holistic) written communication rubric and the first time the rubric was provided to students along with the assignment. The above assessments will be used as a benchmark for future assessment activities. We will continue to measure written communication using our new rubric again during the 2019/20 academic year.

Learning Goal: Students will be effective communicators.

Objective 2: Students will prepare and deliver high quality oral presentations.

Measure: Students will prepare and deliver a presentation as part of group project in selected sections of GEB 4890. Each student was separately scored on their presentation skills using an oral communication rubric.

Administered: Fall 2018 and Spring 2019

Criteria for Success: At least 75% of students will meet or exceed expectations.

Findings: A total of seventy nine students were evaluated using our new Oral Communication Analytic Rubric which was developed as part of a revamping of the assurance of learning process in the College. The rubric used addressed fifteen traits spread across six categories: structure, engagement, attitude, visual aids, presentation skills, and content. There were three levels of proficiency for each trait: does not meet expectations, meets expectations, and exceeds expectations.

The results of the scoring are as follows:

Learning Goal 1, Objective 2:
Student will prepare and deliver high quality oral presentations.
Analytic Rubric

Performance Dimensions	Does Not Meet Expectations	Meets Expectations	Exceeds Expectations
Structure			
The presentation is well structured/designed.	0.00%	87.34%	12.66%
Engagement			
The presenter interacts appropriately with the audience.	0.00%	79.75%	20.25%
The presenter does not read off notes.	12.66%	63.29%	24.05%
Attitude			
The presenter is confident.	0.00%	75.95%	24.05%
The presenter uses proper gestures.	0.00%	87.34%	12.66%
The presenter is dressed appropriately.	10.13%	68.35%	21.52%
Visual Aids			
The presenter uses presentation tools appropriately.	0.00%	87.34%	12.66%
Presentation Skills			
The speech is conducted at the proper volume.	0.00%	74.68%	25.32%
The speech is conducted at an appropriate pace.	0.00%	77.22%	22.78%
The speech is easy to follow/understand.	0.00%	77.22%	22.78%
The presentation uses the allocated time properly.	1.27%	83.54%	15.19%
Content			
The presenter displays subject knowledge.	1.27%	78.48%	20.25%
Information presented is properly cited.	1.27%	86.08%	12.66%
Information presented is accurate.	1.27%	82.28%	16.46%
The presenter answers questions appropriately.	0.00%	84.81%	15.19%

Overall, students scored well meeting or exceeding expectations on all traits. The two areas where students scored the lowest (greater than 10% did not meet expectations) were the presenter does not read off notes and the presenter is dressed appropriately. Students met or exceeded expectations on all other scoring traits. Since this was first time that we used the rubric to score oral communication in the College, the above results will be used as a benchmark for future assessment activities in this area. More specifically, another sample of students will be assessed during the 2019/20 academic year.

Plan for Use of Findings: As described above this was the first time using our new analytic (versus our old holistic) oral communication rubric. The above assessments will be used as a benchmark for future assessment activities. We will measure oral communication using our new rubric again during the 2019/20 academic year.

Critical Thinking Skills:

Learning Goal: Students will have critical thinking skills.

Objective 1: Students will develop solutions to business problems.

Measure: Students were given a writing assignment in selected sections of GEB 4890. The assignment was scored using a critical thinking rubric.

Date Administered: Fall 2018

Findings: Thirty five essays/assignments were evaluated using our Critical Thinking Analytic Rubric which was developed as part of a revamping of the assurance of learning process in the College. The course professor scored the assignments. The rubric used addressed thirteen traits spread across 3 categories: problem identification, problem analysis and solution generation, and problem solution. There were three levels of proficiency for each trait: does not meet expectations, meets expectations, and exceeds expectations.

The results of the scoring are as follows:

Learning Goal 2, Objective 1:
Students will develop solutions to business problems.
Analytic Rubric

Performance Dimensions	Does Not Meet Expectations	Meets Expectations	Exceeds Expectations
Problem Identification			
Student recognizes business needs to be met/problem to be solved.	2.86%	77.14%	17.14%
Student is able to identify the root cause of the problem.	2.86%	77.14%	17.14%
Student is able to completely define the problem.	2.86%	77.14%	17.14%
Student is able to accurately define the problem.	2.86%	77.14%	17.14%
Problem Analysis and Solution Generation			
Student breaks down problem into its component parts.	5.71%	71.43%	20.00%
Student uses appropriate tools and techniques to analyze relevant data.	8.57%	68.57%	20.00%
Student uses supporting information.	5.71%	71.43%	20.00%
Student identifies alternative viable solutions.	11.43%	60.00%	25.71%
Student evaluates alternative viable solutions.	14.29%	57.14%	25.71%

Problem Solution			
Solution is optimal.	**25.71%**	**54.29%**	**17.14%**
Solution is appropriately documented.	**25.71%**	**54.29%**	**17.14%**
Solution is appropriately defended.	**25.71%**	**54.29%**	**17.14%**
Student considers limitations of solution.	**22.86%**	**57.14%**	**17.14%**

This was the second time that we used the rubric to score critical thinking in the College with this being the first time the rubric was provided to students prior to them completing the assignment. Providing students with the rubric appears to have resulted in better performance on the assignment. As an example, in the previous academic year students scored poorly (greater than 34% did not meet expectations) on all the four traits associated with problem solution. In the current year that number fell to under 26%. This is probably still related to many students discussing competitive/business-level strategy or international entry mode instead of international strategy suggesting that the assignment needs further clarification. Overall, students scored well in all other areas meeting or exceeding our expectations. It should also be noted that 1 student assignment was removed from scoring due to plagiarism. The above results will be used as a benchmark for future assessment activities in this area. More specifically, another sample of students will be assessed during the 2019/20 academic year.

Plan for Use of Findings: As described above this was the second time using our new analytic (versus our old holistic) critical thinking rubric and the first time the rubric was provided to students along with the assignment. The above assessments will be used as a benchmark for future assessment activities. We will continue to measure critical thinking using our new rubric again during the 2019/20 academic year.