

Academic Assessment Workspace

BS Accounting

Table of Contents

General Information	1
Standing Requirements	2
Mission Statement.....	2
Department Goals.....	2
Program Learning Outcomes.....	2
Curriculum Map.....	3
Assessment Timeline.....	4
2013-2014 Assessment Cycle	5
2013-14 Assessment Archives.....	5
2014-2015 Assessment Cycle	6
Assessment Plan.....	6
Assessment Findings.....	7
Supporting Documents.....	10
Action Plan.....	10
Status Report.....	13
2015 -2016 Assessment Cycle	16
Assessment Plan.....	16
Assessment Findings.....	17
Supporting Documents.....	20
Action Plan.....	20
Status Report.....	22
2017 Assessment Year	25
Assessment Plan.....	25
Assessment Findings.....	26
Supporting Documents.....	29
Action Plan.....	30
Status Report.....	30
Chair Report.....	30
Dean Report.....	30
2018 Assessment Year	31

Assessment Plan	31
Assessment Findings	31
Supporting Documents	31
Action Plan	31
Status Report	31
Chair Report	31
Dean Report	31
2019 Assessment Year	32
Assessment Plan	32
Assessment Findings	32
Supporting Documents	32
Action Plan	32
Status Report	32
Chair Report	32
Dean Report	32

General Information (Academic Assessment Workspace)

Standing Requirements

❖ Mission Statement

The mission of the Udvar-Hazy School of Business is to prepare students for successful employment, advanced learning and service to community. We are committed to providing an environment that embraces experiential learning, stimulates academic excellence and incorporates ethical considerations.

❖ Department Goals

Accounting Department Goals

Goal	Mapping
Goal #1 Provide students with accounting and core business knowledge and skills that enable attainment of advanced accounting degrees and success in a rapidly changing, competitive professional environment. (Core Theme One – A Culture of Learning)	OLD DSU Core Themes: CT1.1, CT1.2, CT1.3, CT1.4
Goal #2 Develop students' awareness of and analytical and decision-making skills regarding business ethical issues. (Core Theme Two – A Culture of Values)	OLD DSU Core Themes: CT2.1, CT2.2, CT2.3
Goal #3 Establish partnerships with the community and alumni to provide an education that responds to local and industry needs and affords valuable, applied learning opportunities and community engagement. (Core Theme Three – A Culture of Community)	OLD DSU Core Themes: CT3.1, CT3.2, CT3.3
Goal #4 Employ highly qualified faculty members who foster open, innovative, analytical, and student-focused learning environments. Support academically and professionally active faculty who model continuous improvement in their practice and service. (Core Theme One – A Culture of Learning)	OLD DSU Core Themes: CT1.1, CT1.2, CT1.3, CT1.4

❖ Program Learning Outcomes (Learning Objective/Outcome)

Accounting Program Learning Outcomes

Outcome	
Outcome	Mapping
<p>PLO #1: Identify</p> <p>a. Accounting, tax, auditing and ethical issues in structured and unstructured fact-based situation.</p> <p>i. Level 1 Skill</p> <ol style="list-style-type: none"> 1. Identify the problem and acknowledge reasons for enduring uncertainty and absence of single "correct" solution 2. Identify relevant information and uncertainties embedded in the information 	<p>OLD DSU Core Themes: CT1.1, CT1.3, CT2.2, CT2.3, CT3.2, CT3.3</p>
<p>PLO #2: Gather</p> <p>a. Perform research using the professional body of knowledge in the accounting discipline</p> <p>i. Level 2 Skill</p> <ol style="list-style-type: none"> 1. Interpret information <ol style="list-style-type: none"> a. Recognize and control for own biases b. Articulate assumptions and reasoning associated with alternative points of view c. Qualitatively interpret evidence from a variety of points of view d. Organize information in meaningful ways that encompass problem complexities 	<p>OLD DSU Core Themes: CT1.1, CT1.3, CT1.4, CT2.1, CT2.2, CT2.3, CT3.1, CT3.3</p>
<p>PLO #3: Compile/Analyze</p> <p>a. Use a range of techniques to perform analysis, synthesize information and draw conclusions</p> <p>i. Level 3 Skill</p> <ol style="list-style-type: none"> 1. After thorough analysis, develop and use reasonable guidelines for prioritizing issues and choosing among options 2. Efficiently implement conclusions, involving others as needed 	<p>OLD DSU Core Themes: CT1.1, CT1.2, CT1.3, CT1.4, CT2.1, CT2.2, CT2.3, CT3.1, CT3.2, CT3.3</p>
<p>PLO #4: Report/Communicate</p> <p>a. Communicate effectively in quantitative and qualitative terms through writing and speaking</p> <p>i. Level 4 Skill</p> <ol style="list-style-type: none"> 1. Acknowledge and explain limitations of endorsed solution 	<p>OLD DSU Core Themes: CT1.1, CT1.2, CT1.3, CT1.4, CT2.1, CT2.2, CT2.3, CT3.1, CT3.2, CT3.3</p>
<p>PLO #5 Community Service</p> <p>Provide service in the local community through applied learning opportunities and community engagement.</p> <p>Students will spend time in the Volunteer Income Tax Assistance (VITA) program, assisting individuals in the community with their federal and state tax preparation needs.</p> <p>Students will become VITA certified and will partner with the IRS and the Five Counties community organization to provide tax related services.</p>	<p>No Mapping</p>
<p>PLO #6 Behave Ethically</p> <p>Accept the obligation to act in a way that will serve the public interest, honor the public trust, and demonstrate commitment to professionalism.</p> <p>Students will recognize their responsibility to the collective well-being of the community of people and institutions that the CPA profession serves.</p> <p>Students will understand how their actions affect others and learn to take responsibility for their own actions.</p>	<p>No Mapping</p>

Curriculum Map

Active Matrix

Accounting Core Theme Map

Alignment Set: OLD DSU Core Themes

Created: 06/06/2016 1:56:01 pm MDT
Last Modified: 06/01/2017 10:10:32 am MDT

Insert text here

- **Accounting Program Curriculum Map**
Alignment Set: Accounting Program Learning Outcomes
Created: 11/20/2014 1:16:58 pm MDT
Last Modified: 10/05/2015 9:05:19 am MDT
-

Assessment Timeline

Active Matrixs

- **5-year Assessment Timeline**
Alignment Set: Accounting Program Learning Outcomes
Created: 11/20/2014 1:33:55 pm MDT
Last Modified: 11/20/2014 1:41:17 pm MDT
-

2013-2014 Assessment Cycle

2013-14 Assessment Archives

File Attachments:

1. **Form A - PLOs and 5-Year Assessment Schedule.docx**
.....
2. **Form C - Annual Assessment Report - Activities Results and Action Plan.docx**
.....
3. **PAR Form B - Curriculum Map.docx**
.....

2014-2015 Assessment Cycle

Assessment Plan

Measures

Accounting Program Learning Outcomes

Outcome

PLO #1: Identify

a. Accounting, tax, auditing and ethical issues in structured and unstructured fact-based situation.
i. Level 1 Skill
1. Identify the problem and acknowledge reasons for enduring uncertainty and absence of single "correct" solution
2. Identify relevant information and uncertainties embedded in the information

▼ **Measure:** VITA Scores
Direct - Exam

Description of Measure: The VITA exams are administered by the Internal Revenue Service.
Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): 80% pass rate on VITA exam.
Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable):
Course Number(s): ACCT 3440 - Tax Practicum I
Semester Collected: Spring

PLO #2: Gather

a. Perform research using the professional body of knowledge in the accounting discipline
i. Level 2 Skill
1. Interpret information
a. Recognize and control for own biases
b. Articulate assumptions and reasoning associated with alternative points of view
c. Qualitatively interpret evidence from a variety of points of view
d. Organize information in meaningful ways that encompass problem complexities

▼ **Measure:** Student Research Memo
Direct - Student Artifact

Description of Measure: Student's participate in groups of two in writing a tax research memo. The memos are then scored using a grading rubric that has been calibrated over three semesters.
Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): A score of 16/20 (80% average score) on each component of the grading rubric. Also a composite score of 80% for the entire research memo based on the grading rubric.
Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): The grading rubric is based on scores from 0 to 20 in several categories. The goal is to have each average score for every rubric category and overall composite rubric score to be at 80% (16/20 per category). Any individual rubric categories that fall below the 80% average (score of less than 16/20) threshold are discussed and a strategy is formulated to improve on those areas in future semesters.
Course Number(s): ACCT 3400 - Tax Accounting I
Semester Collected: Fall

PLO #3: Compile/Analyze

a. Use a range of techniques to perform analysis, synthesize information and draw conclusions
i. Level 3 Skill
1. After thorough analysis, develop and use reasonable guidelines for prioritizing issues and choosing among options
2. Efficiently implement conclusions, involving others as needed

▼ **Measure:** QuickBooks Specialist Certification from Universal Accounting
Direct - Exam

Description of Measure: Students will become a certified QuickBooks Specialist through Universal Accounting.
Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): 90% pass rate
Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): A score of 90% is needed to pass the exam.
Course Number(s): ACCT 3500 - Accounting Practicum Techniques
Semester Collected: Fall and Spring

PLO #4: Report/Communicate

- a. Communicate effectively in quantitative and qualitative terms through writing and speaking
 - i. Level 4 Skill
 - 1. Acknowledge and explain limitations of endorsed solution

▼ **Measure:** Oral Presentation of a Tax Topic
Direct - Student Artifact

Description of Measure: Student's participate in groups of two and provide an oral presentation of a tax topic. A power point presentation is also a requirement of the oral presentation. A grading rubric is used to score the presentations. The rubric has been calibrated over three semesters.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): The target goal is to have the average total score per the rubric come back at 90% (22.5 out of 25). The target goal for each individual rubric category is also 90% (4.5 out of 5).

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): The oral presentations are scored using a rubric that has five different categories. Each rubric category is worth 5 points (5 categories * 5 points per category = 25 total points possible on the rubric). Each individual rubric category can also be evaluated separately to inform us on which areas are weak (and need to be worked on) and which areas are strong. The target goal for each individual rubric category is also 90% (4.5 out of 5).

Course Number(s): ACCT 4400 - Tax Accounting II

Semester Collected: Fall

 **Assessment Findings**

Finding per Measure

Accounting Program Learning Outcomes

Outcome

PLO #1: Identify

- a. Accounting, tax, auditing and ethical issues in structured and unstructured fact-based situation.
 - i. Level 1 Skill
 - 1. Identify the problem and acknowledge reasons for enduring uncertainty and absence of single "correct" solution
 - 2. Identify relevant information and uncertainties embedded in the information

▼ **Measure:** VITA Scores
Direct - Exam

Description of Measure: The VITA exams are administered by the Internal Revenue Service.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): 80% pass rate on VITA exam.

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable):

Course Number(s): ACCT 3440 - Tax Practicum I

Semester Collected: Spring

Findings for VITA Scores

Summary of Findings: Target goal was exceeded. Students were able to correctly identify the relevant information (tax issues) pertaining to each case in the VITA (Volunteer Income Tax Assistance) coursework. Successful completion of the VITA certification process is a requirement for the course.

VITA certification also allows these students to prepare individual tax returns on a volunteer basis for the community. It is anticipated that by the end of the VITA season (April 15th) that the DSU student VITA participants will complete approximately 2,000 tax returns for the community.

Results: Acceptable Target / Benchmark: Exceeded

Number of Student Artifacts Scored (sample size): 58

If applicable, include summary reliability indices :

These Findings are associated with the following Actions:

VITA Scores

(Action Plan; 2014-2015 Assessment Cycle)

PLO #2: Gather

- a. Perform research using the professional body of knowledge in the accounting discipline
 - i. Level 2 Skill
 - 1. Interpret information
 - a. Recognize and control for own biases
 - b. Articulate assumptions and reasoning associated with alternative points of view
 - c. Qualitatively interpret evidence from a variety of points of view
 - d. Organize information in meaningful ways that encompass problem complexities

▼ Measure: Student Research Memo Direct - Student Artifact

Description of Measure: Student's participate in groups of two in writing a tax research memo. The memos are then scored using a grading rubric that has been calibrated over three semesters.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): A score of 16/20 (80% average score) on each component of the grading rubric. Also a composite score of 80% for the entire research memo based on the grading rubric.

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): The grading rubric is based on scores from 0 to 20 in several categories. The goal is to have each average score for every rubric category and overall composite rubric score to be at 80% (16/20 per category). Any individual rubric categories that fall below the 80% average (score of less than 16/20) threshold are discussed and a strategy is formulated to improve on those areas in future semesters.

Course Number(s): ACCT 3400 - Tax Accounting I

Semester Collected: Fall

Findings for Student Research Memo

Summary of Findings: Target was met. Overall, the average score, based on the rubrics, was again higher than the benchmark goal (similar findings as last year). Students are correctly being able to identify and gather the pertinent tax research information. Students are also adequately able to synthesize the tax research data and are able to communicate this data in the form of a tax research memo.

Specific emphasis was given to the Analysis II section this academic year as last years findings revealed that while the overall target was being met, based on the established grading rubric, the Analysis II section of the rubric had the lowest score of all rubric categories.

A goal was set at the end of the last academy year to focus on improving this specific area within the student's tax research memo for this academic year. As a way to help achieve this objective, the professor teaching the course tried two new teaching approaches that were not done in the last academic year:

1) the professor spent additional time giving instruction to the class in regards to the Analysis II section so that the expectations were clear as to what would be needed to get an acceptable score on that section.

2) the professor offered to review each student's research memo and offer feedback and suggestions for improvement prior to the student's actually turning in the final draft.



Happy to report that the Analysis II section of the rubric was improved significantly as compared to last years findings. The two new approaches that were instituted by the professor appeared to help resolve the issue of the Analysis II section of the research memo.

Results: Acceptable Target / Benchmark: Exceeded

Number of Student Artifacts Scored (sample size): 28 students pared together = 14 memos
* 3 memos per semester = 42 artifacts.

If applicable, include summary reliability indices :

Substantiating Evidence:

-  Research Memo Artifact #1.docx (Word Document (Open XML))
-  Research Memo Artifact #2.docx (Word Document (Open XML))

These Findings are associated with the following Actions:

Student Research Memo

(Action Plan; 2014-2015 Assessment Cycle)

**PLO #3:
Compile/Analyze**

- a. Use a range of techniques to perform analysis, synthesize information and draw conclusions
 - i. Level 3 Skill
 - 1. After thorough analysis, develop and use reasonable guidelines for prioritizing issues and choosing among options
 - 2. Efficiently implement conclusions, involving others as needed

▼ **Measure:** QuickBooks Specialist Certification from Universal Accounting
Direct - Exam

Description of Measure: Students will become a certified QuickBooks Specialist through Universal Accounting.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): 90% pass rate

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): A score of 90% is needed to pass the exam.

Course Number(s): ACCT 3500 - Accounting Practicum Techniques

Semester Collected: Fall and Spring

Findings for QuickBooks Specialist Certification from Universal Accounting

Summary of Findings: Target was successfully met. A total of 22 students in the Fall, 2014 semester took, and passed, the QuickBooks Specialist Certification exam that is offered by Universal Accounting. The exam consists of 60 multiple choice questions and students need to achieve a score of 54 out of 60 (90%) in order to pass the exam.

These students are now "QuickBooks Specialists" which will help them be more marketable as accounting professionals when they enter the workforce.

Results: Acceptable Target / Benchmark: Met

Number of Student Artifacts Scored (sample size): 22

If applicable, include summary reliability indices :

These Findings are associated with the following Actions:

QuickBooks Specialist Certification through Universal Accounting
(Action Plan; 2014-2015 Assessment Cycle)

**PLO #4:
Report/Communicate**

- a. Communicate effectively in quantitative and qualitative terms through writing and speaking
 - i. Level 4 Skill
 - 1. Acknowledge and explain limitations of endorsed solution

▼ **Measure:** Oral Presentation of a Tax Topic
Direct - Student Artifact

Description of Measure: Student's participate in groups of two and provide an oral presentation of a tax topic. A power point presentation is also a requirement of the oral presentation. A grading rubric is used to score the presentations. The rubric has been calibrated over three semesters.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): The target goal is to have the average total score per the rubric come back at 90% (22.5 out of 25). The target goal for each individual rubric category is also 90% (4.5 out of 5).

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): The oral presentations are scored using a rubric that has five different categories. Each rubric category is worth 5 points (5 categories * 5 points per category = 25 total points possible on the rubric). Each individual rubric category can also be evaluated separately to inform us on which areas are weak (and need to be worked on) and which areas are strong. The target goal for each individual rubric category is also 90% (4.5 out of 5).

Course Number(s): ACCT 4400 - Tax Accounting II

Semester Collected: Fall

Findings for Oral Presentation of a Tax Topic

Summary of Findings: Target was met. The average score, based on the rubrics, was higher than the benchmark goal. As part of the assessment for this course, students were required to write a research report on an assigned tax topic. The students were also required to produce a power point presentation that they delivered in front of the class via an oral presentation.

The professor teaching the course graded the research reports based on the rubric that has been developed for the course. The students and the professor then graded the oral presentation using a rubric that was designed to grade the presentations.





As was the case last year, the students continued to score their peers higher, based on the same scoring rubric, as compared to the scores the professor gave on the same presentation. Overall though, both the professor and the students rubric scores met the required benchmarks.

Results: Acceptable Target / Benchmark: Met

Number of Student Artifacts Scored (sample size): 23

If applicable, include summary reliability indices :

Substantiating Evidence:

-  C-Corp Charitable Contributions PPT (3).pptx (PowerPoint Presentation (Open XML))
-  Domestic Production Activities Deduction Paper-1.docx (Word Document (Open XML))
-  Section 1244 Stock Loss Report.docx (Word Document (Open XML))
-  Weed Tax Presentation.pptx (PowerPoint Presentation (Open XML))

These Findings are associated with the following Actions:

Continue monitoring presentation/reports using rubric that was developed
(Action Plan; 2014-2015 Assessment Cycle)

Describe your process for communicating results

No text specified

Supporting Documents (Upload instrument(s), rubric(s), and sample of student artifacts)

File Attachments:

1. ACCT 3400 - Analysis II.xlsx
2. ACCT 3400 - TRMAR RM1.doc
3. ACCT 3400 - TRMAR RM2.doc
4. ACCT 3400 Research Memo #2.docx
5. ACCT 3400 Tax Research Memo 1.docx
6. ACCT 4400 - C-Corp Charitable Contributions PPT.pptx
7. ACCT 4400 - Domestic Production Activities Deduction Paper-1.docx
8. ACCT 4400 - Section 1244 Stock Loss Report.docx
9. ACCT 4400 - Weed Tax Presentation.pptx

Action Plan

Mission Statement

The mission of the Udvar-Hazy School of Business is to prepare students for successful employment, advanced learning and service to community. We are committed to providing an environment that embraces experiential learning, stimulates academic excellence and incorporates ethical considerations.

Actions

Accounting Program Learning Outcomes

Outcome

PLO #1: Identify
 a. Accounting, tax, auditing and ethical issues in structured and unstructured fact-based situation.
 i. Level 1 Skill
 1. Identify the problem and acknowledge reasons for enduring uncertainty and absence of single "correct" solution
 2. Identify relevant information and uncertainties embedded in the information

▼ **Action: VITA Scores**

This Action is associated with the following Findings

Findings for VITA Scores

(Assessment Plan and Assessment Findings; 2014-2015 Assessment Cycle)

Summary of Findings: Target goal was exceeded. Students were able to correctly identify the relevant information (tax issues) pertaining to each case in the VITA (Volunteer Income Tax Assistance) coursework. Successful completion of the VITA certification process is a requirement for the course.

VITA certification also allows these students to prepare individual tax returns on a volunteer basis for the community. It is anticipated that by the end of the VITA season (April 15th) that the DSU student VITA participants will complete approximately 2,000 tax returns for the community.

Describe Action Plan to be Taken : Will continue using the student VITA scores to assess student learning in regards to our Accounting Department Program Learning Outcomes. Will also develop an additional PLO for the 2015/2016 academic year to include the value of service since this value is reflected in our mission. Will use the time students are spending in VITA to capture this new service component and objective.

Key/Responsible Personnel: Derrick Esplin, Kevin Barrett, Steve Day

Measure of Success: Will continue to use the 80% threshold for monitor student success on the VITA exam.

Will need to develop some benchmarks for the new service PLO that will be added in the 215/2016 academic year.

Request for additional resources : Do not envision that these new measures will require any additional resources.

Budget request amount: \$0.00

Priority: Medium

PLO #2: Gather
 a. Perform research using the professional body of knowledge in the accounting discipline
 i. Level 2 Skill
 1. Interpret information
 a. Recognize and control for own biases
 b. Articulate assumptions and reasoning associated with alternative points of view
 c. Qualitatively interpret evidence from a variety of points of view
 d. Organize information in

▼ **Action: Student Research Memo**

This Action is associated with the following Findings

Findings for Student Research Memo

(Assessment Plan and Assessment Findings; 2014-2015 Assessment Cycle)

Summary of Findings: Target was met. Overall, the average score, based on the rubrics, was again higher than the benchmark goal (similar findings as last year). Students are correctly being able to identify and gather the pertinent tax research information. Students are also adequately able to synthesize the tax research data and are able to communicate this data in the form of a tax research memo.

Specific emphasis was given to the Analysis II section this academic year as last years findings revealed that while the overall target was being met, based on the established grading rubric, the Analysis II section of the rubric had the lowest score of all rubric categories.

meaningful ways that encompass problem complexities

A goal was set at the end of the last academy year to focus on improving this specific area within the student's tax research memo for this academic year. As a way to help achieve this objective, the professor teaching the course tried two new teaching approaches that were not done in the last academic year:

1) the professor spent additional time giving instruction to the class in regards to the Analysis II section so that the expectations were clear as to what would be needed to get an acceptable score on that section.

2) the professor offered to review each student's research memo and offer feedback and suggestions for improvement prior to the student's actually turning in the final draft.

Happy to report that the Analysis II section of the rubric was improved significantly as compared to last years findings. The two new approaches that were instituted by the professor appeared to help resolve the issue of the Analysis II section of the research memo.

Describe Action Plan to be Taken : Will continue using the rubric that was developed in 2012/2013 to assess student learning in regards to the student research memo. Will continue monitoring the Analysis II section of the rubric to help ensure that the scores of the Analysis II section remain at an acceptable threshold.

Key/Responsible Personnel: Kevin Barrett, Derrick Esplin

Measure of Success: Rubric that was developed in the 2012/2013 academic year.

Request for additional resources : N/A.

Budget request amount: \$0.00

Priority: Medium

**PLO #3:
Compile/Analyze**

- a. Use a range of techniques to perform analysis, synthesize information and draw conclusions
 - i. Level 3 Skill
 - 1. After thorough analysis, develop and use reasonable guidelines for prioritizing issues and choosing among options
 - 2. Efficiently implement conclusions, involving others as needed

▼ **Action:** QuickBooks Specialist Certification through Universal Accounting

This Action is associated with the following Findings

Findings for QuickBooks Specialist Certification from Universal Accounting
(Assessment Plan and Assessment Findings; 2014-2015 Assessment Cycle)

Summary of Findings: Target was successfully met. A total of 22 students in the Fall, 2014 semester took, and passed, the QuickBooks Specialist Certification exam that is offered by Universal Accounting. The exam consists of 60 multiple choice questions and students need to achieve a score of 54 out of 60 (90%) in order to pass the exam.

These students are now "QuickBooks Specialists" which will help them be more marketable as accounting professionals when they enter the workforce.

Describe Action Plan to be Taken : Will continue using Universal Accounting to administer the QuickBooks Specialist Certification to all students that are enrolled in the ACCT 3500 class. This certification provides an independent source of verification that our students are mastering the concepts taught in the course so that they can become QuickBooks certified.

Key/Responsible Personnel: Derrick Esplin

Measure of Success: Universal Accounting requires a 90% pass rate on its examination in order to become a certified QuickBooks Specialist.

Request for additional resources : N/A

Budget request amount: \$0.00

Priority: Medium

PLO #4: Report/Communicate

a. Communicate effectively in quantitative and qualitative terms through writing and speaking
i. Level 4 Skill
1. Acknowledge and explain limitations of endorsed solution

▼ **Action:** Continue monitoring presentation/reports using rubric that was developed

This Action is associated with the following Findings

Findings for Oral Presentation of a Tax Topic

(Assessment Plan and Assessment Findings; 2014-2015 Assessment Cycle)

Summary of Findings: Target was met. The average score, based on the rubrics, was higher than the benchmark goal. As part of the assessment for this course, students were required to write a research report on an assigned tax topic. The students were also required to produce a power point presentation that they delivered in front of the class via an oral presentation.

The professor teaching the course graded the research reports based on the rubric that has been developed for the course. The students and the professor then graded the oral presentation using a rubric that was designed to grade the presentations.

As was the case last year, the students continued to score their peers higher, based on the same scoring rubric, as compared to the scores the professor gave on the same presentation. Overall though, both the professor and the students rubric scores met the required benchmarks.

Describe Action Plan to be Taken : Will continue to use the same rubric to assess student learning in regards to the oral presentation of a tax topic in the ACCT 4400 course. Will also continue using the rubric to monitor student learning and assessment in regards to the research report.

Key/Responsible Personnel: Steve Day

Measure of Success: Two rubrics have been developed - one for the oral presentations and one for the research report.

Request for additional resources : N/A

Budget request amount: \$0.00

Priority: Medium

 **Status Report**

Action Statuses

Accounting Program Learning Outcomes

Outcome

PLO #1: Identify

a. Accounting, tax, auditing and ethical issues in structured and unstructured fact-based situation.
i. Level 1 Skill
1. Identify the problem and acknowledge reasons for enduring uncertainty and absence of single "correct" solution
2. Identify relevant information and uncertainties embedded in the information

▼ **Action:** VITA Scores

Describe Action Plan to be Taken : Will continue using the student VITA scores to assess student learning in regards to our Accounting Department Program Learning Outcomes. Will also develop an additional PLO for the 2015/2016 academic year to include the value of service since this value is reflected in our mission. Will use the time students are spending in VITA to capture this new service component and objective.

Key/Responsible Personnel: Derrick Esplin, Kevin Barrett, Steve Day

Measure of Success: Will continue to use the 80% threshold for monitor student success on the VITA exam.

Will need to develop some benchmarks for the new service PLO that will be added in the 215/2016 academic year.

Request for additional resources : Do not envision that these new measures will require any additional resources.

Budget request amount: \$0.00

Priority: Medium

Status for VITA Scores

No Status Added

PLO #2: Gather

- a. Perform research using the professional body of knowledge in the accounting discipline
 - i. Level 2 Skill
 - 1. Interpret information
 - a. Recognize and control for own biases
 - b. Articulate assumptions and reasoning associated with alternative points of view
 - c. Qualitatively interpret evidence from a variety of points of view
 - d. Organize information in meaningful ways that encompass problem complexities

▼ **Action:** Student Research Memo

Describe Action Plan to be Taken : Will continue using the rubric that was developed in 2012/2013 to assess student learning in regards to the student research memo. Will continue monitoring the Analysis II section of the rubric to help ensure that the scores of the Analysis II section remain at an acceptable threshold.

Key/Responsible Personnel: Kevin Barrett, Derrick Esplin

Measure of Success: Rubric that was developed in the 2012/2013 academic year.

Request for additional resources : N/A.

Budget request amount: \$0.00

Priority: Medium

Status for Student Research Memo

No Status Added

PLO #3: Compile/Analyze

- a. Use a range of techniques to perform analysis, synthesize information and draw conclusions
 - i. Level 3 Skill
 - 1. After thorough analysis, develop and use reasonable guidelines for prioritizing issues and choosing among options
 - 2. Efficiently implement conclusions, involving others as needed

▼ **Action:** QuickBooks Specialist Certification through Universal Accounting

Describe Action Plan to be Taken : Will continue using Universal Accounting to administer the QuickBooks Specialist Certification to all students that are enrolled in the ACCT 3500 class. This certification provides an independent source of verification that our students are mastering the concepts taught in the course so that they can become QuickBooks certified.

Key/Responsible Personnel: Derrick Esplin

Measure of Success: Universal Accounting requires a 90% pass rate on its examination in order to become a certified QuickBooks Specialist.

Request for additional resources : N/A

Budget request amount: \$0.00

Priority: Medium

Status for QuickBooks Specialist Certification through Universal Accounting

No Status Added

PLO #4: Report/Communicate

▼ **Action:** Continue monitoring presentation/reports using rubric that was developed

- a. Communicate effectively in quantitative and qualitative terms through writing and speaking
- i. Level 4 Skill
1. Acknowledge and explain limitations of endorsed solution

Describe Action Plan to be Taken : Will continue to use the same rubric to assess student learning in regards to the oral presentation of a tax topic in the ACCT 4400 course. Will also continue using the rubric to monitor student learning and assessment in regards to the research report.

Key/Responsible Personnel: Steve Day

Measure of Success: Two rubrics have been developed - one for the oral presentations and one for the research report.

Request for additional resources : N/A

Budget request amount: \$0.00

Priority: Medium

Status for Continue monitoring presentation/reports using rubric that was developed

No Status Added

2015 -2016 Assessment Cycle

Assessment Plan

Measures

Accounting Program Learning Outcomes

Outcome

PLO #1: Identify

a. Accounting, tax, auditing and ethical issues in structured and unstructured fact-based situation.
i. Level 1 Skill
1. Identify the problem and acknowledge reasons for enduring uncertainty and absence of single "correct" solution
2. Identify relevant information and uncertainties embedded in the information

▼ **Measure:** VITA Scores
Direct - Exam

Description of Measure: The VITA exams are administered by the Internal Revenue Service.
Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): 80% pass rate on VITA exams.
Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable):
Course Number(s): ACCT 3440 - Tax Practicum I
Semester Collected: Spring

PLO #2: Gather

a. Perform research using the professional body of knowledge in the accounting discipline
i. Level 2 Skill
1. Interpret information
a. Recognize and control for own biases
b. Articulate assumptions and reasoning associated with alternative points of view
c. Qualitatively interpret evidence from a variety of points of view
d. Organize information in meaningful ways that encompass problem complexities

▼ **Measure:** Student Research Memo
Direct - Student Artifact

Description of Measure: Student's participate in groups of two in writing a tax research memo. The memos are then scored using a grading rubric that has been calibrated over three semesters.
Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): A score of 16/20 (80% average score) on each component of the grading rubric. Also a composite score of 80% for the entire research memo based on the grading rubric.
Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): The grading rubric is based on scores from 0 to 20 in several categories. The goal is to have each average score for every rubric category and overall composite rubric score to be at 80% (16/20 per category). Any individual rubric categories that fall below the 80% average (score of less than 16/20) threshold are discussed and a strategy is formulated to improve on those areas in future semesters.
Course Number(s): ACCT 3400 - Tax Accounting I
Semester Collected: Spring

PLO #3: Compile/Analyze

a. Use a range of techniques to perform analysis, synthesize information and draw conclusions
i. Level 3 Skill
1. After thorough analysis, develop and use reasonable guidelines for prioritizing issues and choosing among options
2. Efficiently implement conclusions, involving others as needed

▼ **Measure:** QuickBooks Specialist Certification from Universal Accounting
Direct - Exam

Description of Measure: Students will become a certified QuickBooks Specialist through Universal Accounting.
Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): 90% pass rate
Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): A score of 90% is needed to pass the exam.
Course Number(s): ACCT 3500 - Accounting Practicum Techniques
Semester Collected: Spring

PLO #4: Report/Communicate

a. Communicate effectively in quantitative and qualitative terms through writing and speaking
i. Level 4 Skill
1. Acknowledge and explain limitations of endorsed solution

▼ **Measure:** Oral Presentation of a Tax Topic
Direct - Student Artifact

Description of Measure: Student's participate in groups of two and provide an oral presentation of a tax topic. A power point presentation is also a requirement of the oral presentation. A grading rubric is used to score the presentations. The rubric has been calibrated over three semesters.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): The target goal is to have the average total score per the rubric come back at 90% (22.5 out of 25). The target goal for each individual rubric category is also 90% (4.5 out of 5).

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): The oral presentations are scored using a rubric that has five different categories. Each rubric category is worth 5 points (5 categories * 5 points per category = 25 total points possible on the rubric). Each individual rubric category can also be evaluated separately to inform us on which areas are weak (and need to be worked on) and which areas are strong. The target goal for each individual rubric category is also 90% (4.5 out of 5).

Course Number(s): ACCT 4400 - Tax Accounting II

Semester Collected: Spring

PLO #5 Community Service

Provide service in the local community through applied learning opportunities and community engagement.

Students will spend time in the Volunteer Income Tax Assistance (VITA) program, assisting individuals in the community with their federal and state tax preparation needs.

Students will become VITA certified and will partner with the IRS and the Five Counties community organization to provide tax related services.

▼ **Measure:** VITA service hours
Indirect - Other

Description of Measure: Students will spend at least 30 hours volunteering as a tax preparer in the VITA program assisting individuals in the community with their tax return needs.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): Equal to or greater than 30 volunteer service hours in the VITA program.

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): Clocked-in VITA volunteer hours spent in one semester.

Course Number(s): ACCT 3440 - Tax Practicum I

Semester Collected: Spring

 **Assessment Findings**

Finding per Measure

Accounting Program Learning Outcomes

Outcome

PLO #1: Identify

a. Accounting, tax, auditing and ethical issues in structured and unstructured fact-based situation.
i. Level 1 Skill
1. Identify the problem and acknowledge reasons for enduring uncertainty and absence of single "correct" solution
2. Identify relevant information and

▼ **Measure:** VITA Scores
Direct - Exam

Description of Measure: The VITA exams are administered by the Internal Revenue Service.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): 80% pass rate on VITA exams.

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable):

Course Number(s): ACCT 3440 - Tax Practicum I

Semester Collected: Spring

uncertainties embedded in the information

Findings for VITA Scores

Summary of Findings: Benchmark was exceeded. The average score came in at 92.40% across all VITA tests. There are a total of 8 tests that each student needs to complete as part of the VITA experience. The 8 tests, and corresponding exam scores are listed below:

Ethics 98.15%
Basic 89.63%
Advanced 92.18%
Cancellation of Debt 89.88%
Health Savings Accounts 91.97%
International 94.44%
Military 90.12%
Foreign Student 92.85%

Results: Acceptable Target / Benchmark: Exceeded

Number of Student Artifacts Scored (sample size): 54 students took each of the 8 exams so total sample size is 432 (54 * 8)

If applicable, include summary reliability indices :

PLO #2: Gather

- a. Perform research using the professional body of knowledge in the accounting discipline
 - i. Level 2 Skill
 - 1. Interpret information
 - a. Recognize and control for own biases
 - b. Articulate assumptions and reasoning associated with alternative points of view
 - c. Qualitatively interpret evidence from a variety of points of view
 - d. Organize information in meaningful ways that encompass problem complexities

Measure: Student Research Memo Direct - Student Artifact

Description of Measure: Student's participate in groups of two in writing a tax research memo. The memos are then scored using a grading rubric that has been calibrated over three semesters.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): A score of 16/20 (80% average score) on each component of the grading rubric. Also a composite score of 80% for the entire research memo based on the grading rubric.

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): The grading rubric is based on scores from 0 to 20 in several categories. The goal is to have each average score for every rubric category and overall composite rubric score to be at 80% (16/20 per category). Any individual rubric categories that fall below the 80% average (score of less than 16/20) threshold are discussed and a strategy is formulated to improve on those areas in future semesters.

Course Number(s): ACCT 3400 - Tax Accounting I

Semester Collected: Spring

Findings for Student Research Memo

Summary of Findings: Benchmark for the year was again exceeded for the year. The average score for the research memo came in at 87.6%, up slightly from the prior year (86.1%).

The assessment rubric that was developed in 2012, and calibrated in 2013 and 2014 continued to be used to score the research memo's. This assessment rubric has been able to generate more consistent assessment reviews across all research memos.

Results: Acceptable Target / Benchmark: Exceeded

Number of Student Artifacts Scored (sample size): 33 artifacts (22 students, working in teams of 2 = 11 teams; each submitted 3 research memos).

If applicable, include summary reliability indices :

PLO #3: Compile/Analyze

- a. Use a range of

Measure: QuickBooks Specialist Certification from Universal Accounting Direct - Exam

techniques to perform analysis, synthesize information and draw conclusions

i. Level 3 Skill

1. After thorough analysis, develop and use reasonable guidelines for prioritizing issues and choosing among options
2. Efficiently implement conclusions, involving others as needed

Description of Measure: Students will become a certified QuickBooks Specialist through Universal Accounting.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): 90% pass rate

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): A score of 90% is needed to pass the exam.

Course Number(s): ACCT 3500 - Accounting Practicum Techniques

Semester Collected: Spring

Findings for QuickBooks Specialist Certification from Universal Accounting

Summary of Findings: Target benchmark was exceeded. The average score on the QuickBooks Specialist exam, administered through Universal Accounting, a third party testing agency, was a 92.04%

Results: Acceptable Target / Benchmark: Exceeded

Number of Student Artifacts Scored (sample size): 23 students (all accounting majors) took the exam in the Fall, 2015 semester

If applicable, include summary reliability indices :

PLO #4: Report/Communicate

- a. Communicate effectively in quantitative and qualitative terms through writing and speaking
- i. Level 4 Skill
1. Acknowledge and explain limitations of endorsed solution

Measure: Oral Presentation of a Tax Topic Direct - Student Artifact

Description of Measure: Student's participate in groups of two and provide an oral presentation of a tax topic. A power point presentation is also a requirement of the oral presentation. A grading rubric is used to score the presentations. The rubric has been calibrated over three semesters.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): The target goal is to have the average total score per the rubric come back at 90% (22.5 out of 25). The target goal for each individual rubric category is also 90% (4.5 out of 5).

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): The oral presentations are scored using a rubric that has five different categories. Each rubric category is worth 5 points (5 categories * 5 points per category = 25 total points possible on the rubric). Each individual rubric category can also be evaluated separately to inform us on which areas are weak (and need to be worked on) and which areas are strong. The target goal for each individual rubric category is also 90% (4.5 out of 5).

Course Number(s): ACCT 4400 - Tax Accounting II

Semester Collected: Spring

Findings for Oral Presentation of a Tax Topic

Summary of Findings: Benchmark exceeded. Target goal of 90% was exceeded.

Each student prepared both a written report and a power point presentation regarding a tax topic. The power point presentation was then shared with the class via an oral presentation and each student was evaluated by both their student peers and the professor using a calibrated grading rubric.

Results: Acceptable Target / Benchmark: Exceeded

Number of Student Artifacts Scored (sample size): 24 artifacts

If applicable, include summary reliability indices :

PLO #5 Community Service

Provide service in the local community through applied learning opportunities and community engagement.

Students will spend time in the Volunteer Income Tax Assistance (VITA) program, assisting individuals in the community with their federal and state tax preparation needs.

Students will become VITA certified and will partner with the IRS and the Five Counties community organization to provide tax related services.

▼ **Measure:** VITA service hours
Indirect - Other

Description of Measure: Students will spend at least 30 hours volunteering as a tax preparer in the VITA program assisting individuals in the community with their tax return needs.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): Equal to or greater than 30 volunteer service hours in the VITA program.

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): Clocked-in VITA volunteer hours spent in one semester.

Course Number(s): ACCT 3440 - Tax Practicum I

Semester Collected: Spring

Findings for VITA service hours

Summary of Findings: Target exceeded. Total volunteer hours spent by equaled 4,389 in which 1,932 federal tax returns were filed. This volunteer effort led to \$3,798,059 in tax-related refunds to be generated back into the community.

Results: Acceptable Target / Benchmark: Exceeded

Number of Student Artifacts Scored (sample size): 54 students participated in the VITA program in 2015.

If applicable, include summary reliability indices :

Describe your process for communicating results

No text specified

Supporting Documents (Upload instrument(s), rubric(s), and sample of student artifacts)

File Attachments:

1. Dixie Students Fall 2015 - Quickbooks Certifications.xlsx
2. Like Kind Exchange.docx
3. Like-Kind Exchanges.pptx
4. Protecting the Corporate Veil.docx
5. Protecting the Corporate Veil.pptx
6. Research Memo Statistics F15.xlsx
7. RMI Final - 2.docx
8. RMI Final.docx
9. RMII - Final.docx
10. VITA Certification Exam Statistics.xlsx
11. VITA Statistics.xlsx

Action Plan

Mission Statement

The mission of the Udvar-Hazy School of Business is to prepare students for successful employment, advanced learning and service to community. We are committed to providing an environment that embraces experiential learning, stimulates academic excellence and incorporates ethical considerations.

Actions

Accounting Program Learning Outcomes

Outcome

PLO #1: Identify

- a. Accounting, tax, auditing and ethical issues in structured and unstructured fact-based situation.
 - i. Level 1 Skill
 - 1. Identify the problem and acknowledge reasons for enduring uncertainty and absence of single "correct" solution
 - 2. Identify relevant information and uncertainties embedded in the information

▼ Action: VITA Scores

This Action is associated with the following Findings

No supporting Findings have been linked to this Action.

Describe Action Plan to be Taken : Will continue using the student VITA scores to assess student learning in regards to our Accounting Department Program Learning Outcomes.

Key/Responsible Personnel: Kevin Barrett, Steve Day, Nate Staheli and Derrick Esplin,

Measure of Success: Will continue to use the 80% threshold for monitor student success on the VITA exams.

Request for additional resources : We will be requesting some additional resources (money) from Five Counties to help offset some of the costs associated with the VITA program. Nate Staheli, our accounting chair, will head up this task.

Budget request amount: \$4,000.00

Priority: Medium

PLO #2: Gather

- a. Perform research using the professional body of knowledge in the accounting discipline
 - i. Level 2 Skill
 - 1. Interpret information
 - a. Recognize and control for own biases
 - b. Articulate assumptions and reasoning associated with alternative points of view
 - c. Qualitatively interpret evidence from a variety of points of view
 - d. Organize information in meaningful ways that encompass problem complexities

▼ Action: Student Research Memo

This Action is associated with the following Findings

No supporting Findings have been linked to this Action.

Describe Action Plan to be Taken : Will continue using the rubric that was developed in 2012/2013 to assess student learning in regards to the student research memo. Will continue monitoring the Analysis II section of the rubric to help ensure that the scores of the Analysis II section remain at an acceptable threshold.

Key/Responsible Personnel: Kevin Barrett, Derrick Esplin

Measure of Success: Rubric that was developed in the 2012/2013 academic year.

Request for additional resources : N/A.

Budget request amount: \$0.00

Priority: Medium

**PLO #3:
Compile/Analyze**

a. Use a range of techniques to perform analysis, synthesize information and draw conclusions
i. Level 3 Skill
1. After thorough analysis, develop and use reasonable guidelines for prioritizing issues and choosing among options
2. Efficiently implement conclusions, involving others as needed

▼ **Action:** QuickBooks Specialist Certification through Universal Accounting

This Action is associated with the following Findings
No supporting Findings have been linked to this Action.

Describe Action Plan to be Taken : Will continue using Universal Accounting to administer the QuickBooks Specialist Certification to all students that are enrolled in the ACCT 3500 class. This certification provides an independent source of verification that our students are mastering the concepts taught in the course so that they can become QuickBooks certified.

Key/Responsible Personnel: Derrick Esplin

Measure of Success: Universal Accounting requires a 90% pass rate on its examination in order to become a certified QuickBooks Specialist.

Request for additional resources : N/A

Budget request amount: \$0.00

Priority: Medium

**PLO #4:
Report/Communicate**

a. Communicate effectively in quantitative and qualitative terms through writing and speaking
i. Level 4 Skill
1. Acknowledge and explain limitations of endorsed solution

▼ **Action:** Continue monitoring presentation/reports using rubric that was developed

This Action is associated with the following Findings
No supporting Findings have been linked to this Action.

Describe Action Plan to be Taken : Will continue to use the same rubric to assess student learning in regards to the oral presentation of a tax topic in the ACCT 4400 course. Will also continue using the rubric to monitor student learning and assessment in regards to the research report.

Key/Responsible Personnel: Steve Day

Measure of Success: Two rubrics have been developed - one for the oral presentations and one for the research report.

Request for additional resources : N/A

Budget request amount: \$0.00

Priority: Medium

Status Report

Action Statuses

Accounting Program Learning Outcomes

Outcome

PLO #1: Identify

a. Accounting, tax, auditing and ethical issues in structured and unstructured fact-based situation.
i. Level 1 Skill

▼ **Action:** VITA Scores

Describe Action Plan to be Taken : Will continue using the student VITA scores to assess student learning in regards to our Accounting Department Program Learning Outcomes.

1. Identify the problem and acknowledge reasons for enduring uncertainty and absence of single "correct" solution
2. Identify relevant information and uncertainties embedded in the information

Key/Responsible Personnel: Kevin Barrett, Steve Day, Nate Staheli and Derrick Esplin,

Measure of Success: Will continue to use the 80% threshold for monitor student success on the VITA exams.

Request for additional resources : We will be requesting some additional resources (money) from Five Counties to help offset some of the costs associated with the VITA program. Nate Staheli, our accounting chair, will head up this task.

Budget request amount: \$4,000.00

Priority: Medium

Status for VITA Scores

No Status Added

PLO #2: Gather

- a. Perform research using the professional body of knowledge in the accounting discipline
 - i. Level 2 Skill
 1. Interpret information
 - a. Recognize and control for own biases
 - b. Articulate assumptions and reasoning associated with alternative points of view
 - c. Qualitatively interpret evidence from a variety of points of view
 - d. Organize information in meaningful ways that encompass problem complexities

▼ **Action:** Student Research Memo

Describe Action Plan to be Taken : Will continue using the rubric that was developed in 2012/2013 to assess student learning in regards to the student research memo. Will continue monitoring the Analysis II section of the rubric to help ensure that the scores of the Analysis II section remain at an acceptable threshold.

Key/Responsible Personnel: Kevin Barrett, Derrick Esplin

Measure of Success: Rubric that was developed in the 2012/2013 academic year.

Request for additional resources : N/A.

Budget request amount: \$0.00

Priority: Medium

Status for Student Research Memo

No Status Added

**PLO #3:
Compile/Analyze**

- a. Use a range of techniques to perform analysis, synthesize information and draw conclusions
 - i. Level 3 Skill
 1. After thorough analysis, develop and use reasonable guidelines for prioritizing issues and choosing among options
 2. Efficiently implement conclusions, involving others as needed

▼ **Action:** QuickBooks Specialist Certification through Universal Accounting

Describe Action Plan to be Taken : Will continue using Universal Accounting to administer the QuickBooks Specialist Certification to all students that are enrolled in the ACCT 3500 class. This certification provides an independent source of verification that our students are mastering the concepts taught in the course so that they can become QuickBooks certified.

Key/Responsible Personnel: Derrick Esplin

Measure of Success: Universal Accounting requires a 90% pass rate on its examination in order to become a certified QuickBooks Specialist.

Request for additional resources : N/A

Budget request amount: \$0.00

Priority: Medium

Status for QuickBooks Specialist Certification through Universal Accounting

No Status Added

**PLO #4:
Report/Communicate**

a. Communicate effectively in quantitative and qualitative terms through writing and speaking
i. Level 4 Skill
1. Acknowledge and explain limitations of endorsed solution

▼ **Action:** Continue monitoring presentation/reports using rubric that was developed

Describe Action Plan to be Taken : Will continue to use the same rubric to assess student learning in regards to the oral presentation of a tax topic in the ACCT 4400 course. Will also continue using the rubric to monitor student learning and assessment in regards to the research report.

Key/Responsible Personnel: Steve Day

Measure of Success: Two rubrics have been developed - one for the oral presentations and one for the research report.

Request for additional resources : N/A

Budget request amount: \$0.00

Priority: Medium

Status for Continue monitoring presentation/reports using rubric that was developed

No Status Added

2017 Assessment Year

Assessment Plan

Measures

Accounting Program Learning Outcomes

Outcome

PLO #1: Identify

a. Accounting, tax, auditing and ethical issues in structured and unstructured fact-based situation.

i. Level 1 Skill

1. Identify the problem and acknowledge reasons for enduring uncertainty and absence of single "correct" solution
2. Identify relevant information and uncertainties embedded in the information

▼ **Measure:** VITA Scores
Direct - Exam

Description of Measure: The VITA exams are administered by the Internal Revenue Service.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): 80% pass rate on the VITA exam.

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable):

Course Number(s): ACCT 3440 - Tax Practicum I

Semester Collected: Spring

PLO #2: Gather

a. Perform research using the professional body of knowledge in the accounting discipline

i. Level 2 Skill

1. Interpret information
 - a. Recognize and control for own biases
 - b. Articulate assumptions and reasoning associated with alternative points of view
 - c. Qualitatively interpret evidence from a variety of points of view
 - d. Organize information in meaningful ways that encompass problem complexities

▼ **Measure:** Student Research Memo
Direct - Student Artifact

Description of Measure: Student's participate in groups of two in writing a tax research memo. The memos are then scored using a grading rubric that has been calibrated over three semesters.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): A score of 16/20 (80% average score) on each component of the grading rubric. Also a composite score of 80% for the entire research memo based on the grading rubric.

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): The grading rubric is based on scores from 0 to 20 in several categories. The goal is to have each average score for every rubric category and overall composite rubric score to be at 80% (16/20 per category). Any individual rubric categories that fall below the 80% average (score of less than 16/20) threshold are discussed and a strategy is formulated to improve on those areas in future semesters.

Course Number(s): ACCT 3400 - Tax Accounting I

Semester Collected: Spring

PLO #3: Compile/Analyze

a. Use a range of techniques to perform analysis, synthesize information and draw conclusions

i. Level 3 Skill

1. After thorough analysis, develop and use reasonable guidelines for prioritizing issues and choosing among options
2. Efficiently implement conclusions, involving others as needed

▼ **Measure:** QuickBooks Specialist Certification from Universal Accounting
Direct - Exam

Description of Measure: Students will become a certified QuickBooks Specialist through Universal Accounting.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): 90% pass rate

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): A score of 90% is needed to pass the exam.

Course Number(s): ACCT 3500 - Accounting Practicum Techniques

Semester Collected: Spring

PLO #4: Report/Communicate

a. Communicate effectively in quantitative and qualitative terms through writing and speaking
i. Level 4 Skill
1. Acknowledge and explain limitations of endorsed solution

▼ **Measure:** Oral Presentation of a Tax Topic
Direct - Student Artifact

Description of Measure: Student's participate in groups of two and provide an oral presentation of a tax topic. A power point presentation is also a requirement of the oral presentation. A grading rubric is used to score the presentations. The rubric has been calibrated over three semesters.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): The target goal is to have the average total score per the rubric come back at 90% (22.5 out of 25). The target goal for each individual rubric category is also 90% (4.5 out of 5).

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): The oral presentations are scored using a rubric that has five different categories. Each rubric category is worth 5 points (5 categories * 5 points per category = 25 total points possible on the rubric). Each individual rubric category can also be evaluated separately to inform us on which areas are weak (and need to be worked on) and which areas are strong. The target goal for each individual rubric category is also 90% (4.5 out of 5).

Course Number(s): ACCT 4400 - Tax Accounting II

Semester Collected: Spring

PLO #5 Community Service

Provide service in the local community through applied learning opportunities and community engagement.

Students will spend time in the Volunteer Income Tax Assistance (VITA) program, assisting individuals in the community with their federal and state tax preparation needs.

Students will become VITA certified and will partner with the IRS and the Five Counties community organization to provide tax related services.

▼ **Measure:** VITA service hours
Indirect - Other

Description of Measure: Students will spend at least 30 hours volunteering as a tax preparer in the VITA program assisting individuals in the community with their tax return needs.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): Equal to or greater than 30 volunteer service hours in the VITA program.

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): Clocked-in VITA volunteer hours spent in one semester.

Course Number(s): ACCT 3440 - Tax Practicum I

Semester Collected: Spring

 **Assessment Findings**

Finding per Measure

Accounting Program Learning Outcomes

Outcome

PLO #1: Identify

a. Accounting, tax, auditing and ethical issues in structured and unstructured fact-based situation.
i. Level 1 Skill
1. Identify the problem and acknowledge reasons for enduring uncertainty and absence of single "correct" solution
2. Identify relevant information and

▼ **Measure:** VITA Scores
Direct - Exam

Description of Measure: The VITA exams are administered by the Internal Revenue Service.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): 80% pass rate on the VITA exam.

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable):

Course Number(s): ACCT 3440 - Tax Practicum I

Semester Collected: Spring

uncertainties embedded in the information

Findings for VITA Scores

Summary of Findings: Benchmark was exceeded. The VITA exams are overseen and administered by the IRS. In order to pass each VITA exam, students must achieve a score of 80% or above. There were a total of 5 exams that each student was required to complete as part of the VITA experience. The 5 exams are listed below:

Ethics
Basic
Advanced
Military
Health Savings Accounts

In addition, there were 2 other certifications (International & Foreign Students) that students could earn, but were not required to achieve, this academic year.

These two certifications were a requirement in the 2015/2016 academic year but because of the small amount of international and foreign student returns (less than 2% of total returns completed) it was decided to not have all student's earn these certifications.

Results: Acceptable Target / Benchmark: Exceeded

Number of Student Artifacts Scored (sample size): 63 students participated in VITA. All 63 students passed the 5 required exams so a total sample size of 315 (63 * 5)

If applicable, include summary reliability indices :

PLO #2: Gather

- a. Perform research using the professional body of knowledge in the accounting discipline
 - i. Level 2 Skill
 - 1. Interpret information
 - a. Recognize and control for own biases
 - b. Articulate assumptions and reasoning associated with alternative points of view
 - c. Qualitatively interpret evidence from a variety of points of view
 - d. Organize information in meaningful ways that encompass problem complexities

Measure: Student Research Memo Direct - Student Artifact

Description of Measure: Student's participate in groups of two in writing a tax research memo. The memos are then scored using a grading rubric that has been calibrated over three semesters.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): A score of 16/20 (80% average score) on each component of the grading rubric. Also a composite score of 80% for the entire research memo based on the grading rubric.

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): The grading rubric is based on scores from 0 to 20 in several categories. The goal is to have each average score for every rubric category and overall composite rubric score to be at 80% (16/20 per category). Any individual rubric categories that fall below the 80% average (score of less than 16/20) threshold are discussed and a strategy is formulated to improve on those areas in future semesters.

Course Number(s): ACCT 3400 - Tax Accounting I

Semester Collected: Spring

Findings for Student Research Memo

Summary of Findings: Benchmark for the year was again exceeded for the year. The average score on the research memo's came in at 86.5% (down slightly from the 2015/2016 academic year - 87.6% and up slightly from 2014/2015 academic year - 86.1%.

Continued to use the assessment rubric that was developed in 2012, and calibrated in 2013 and 2014 to score the research memo's. However, a new faculty member taught this course in the 2016/2017 academic year so the plan will be do to another calibration this next academic year (2017/2018) to help ensure that the assessment rubric is still reliable in the scoring of the research memo's.

Results: Acceptable Target / Benchmark: Exceeded

Number of Student Artifacts Scored (sample size): 18 students * 3 research memo's each = 54 artifacts

If applicable, include summary reliability indices :

**PLO #3:
Compile/Analyze**

- a. Use a range of techniques to perform analysis, synthesize information and draw conclusions
 - i. Level 3 Skill
 - 1. After thorough analysis, develop and use reasonable guidelines for prioritizing issues and choosing among options
 - 2. Efficiently implement conclusions, involving others as needed

▼ **Measure:** QuickBooks Specialist Certification from Universal Accounting
Direct - Exam

Description of Measure: Students will become a certified QuickBooks Specialist through Universal Accounting.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): 90% pass rate

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): A score of 90% is needed to pass the exam.

Course Number(s): ACCT 3500 - Accounting Practicum Techniques

Semester Collected: Spring

Findings for QuickBooks Specialist Certification from Universal Accounting

Summary of Findings: Target benchmark was exceeded. The average test score on the QuickBooks Specialist exam, administered through Universal Accounting, a third party testing agency, was 93.40% - up slightly from last year (92.04%).

Results: Acceptable Target / Benchmark: Exceeded

Number of Student Artifacts Scored (sample size): 15 students (all accounting majors) took the exam in the Fall, 2016 semester

If applicable, include summary reliability indices :

**PLO #4:
Report/Communicate**

- a. Communicate effectively in quantitative and qualitative terms through writing and speaking
 - i. Level 4 Skill
 - 1. Acknowledge and explain limitations of endorsed solution

▼ **Measure:** Oral Presentation of a Tax Topic
Direct - Student Artifact

Description of Measure: Student's participate in groups of two and provide an oral presentation of a tax topic. A power point presentation is also a requirement of the oral presentation. A grading rubric is used to score the presentations. The rubric has been calibrated over three semesters.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): The target goal is to have the average total score per the rubric come back at 90% (22.5 out of 25). The target goal for each individual rubric category is also 90% (4.5 out of 5).

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): The oral presentations are scored using a rubric that has five different categories. Each rubric category is worth 5 points (5 categories * 5 points per category = 25 total points possible on the rubric). Each individual rubric category can also be evaluated separately to inform us on which areas are weak (and need to be worked on) and which areas are strong. The target goal for each individual rubric category is also 90% (4.5 out of 5).

Course Number(s): ACCT 4400 - Tax Accounting II

Semester Collected: Spring

Findings for Oral Presentation of a Tax Topic

Summary of Findings: Benchmark exceeded. The target goal of 90% was exceeded.

A change was made this semester in that students worked in groups (rather than on their own) to create both a written report and a power point presentation regarding a tax topic. The power point presentation was still shared with the class via an oral presentation and each group was evaluated by both their student peers and the professor using a calibrated grading rubric.

Feedback from the professor in regards to the change from individuals doing the assignment alone

vs. working in a group was that the group's written reports and presentations were more robust, thorough, and provided deeper content coverage.

As such, the group-based projects will continue into the next academic year for this assessment.

Results: Acceptable Target / Benchmark: Exceeded

Number of Student Artifacts Scored (sample size): 10 artifacts

If applicable, include summary reliability indices :

PLO #5 Community Service

Provide service in the local community through applied learning opportunities and community engagement.

Students will spend time in the Volunteer Income Tax Assistance (VITA) program, assisting individuals in the community with their federal and state tax preparation needs.

Students will become VITA certified and will partner with the IRS and the Five Counties community organization to provide tax related services.

▼ **Measure:** VITA service hours
Indirect - Other

Description of Measure: Students will spend at least 30 hours volunteering as a tax preparer in the VITA program assisting individuals in the community with their tax return needs.

Acceptable Target (explain how student performance data will be compared (e.g., to last year's result or a national norm)): Equal to or greater than 30 volunteer service hours in the VITA program.

Scoring Strategy / Score Scale: (e.g., 4=exemplary ... 1=unacceptable): Clocked-in VITA volunteer hours spent in one semester.

Course Number(s): ACCT 3440 - Tax Practicum I

Semester Collected: Spring

Findings for VITA service hours

Summary of Findings: Target exceeded. Total volunteer hours spent equalled 3,106, in which 1,492 federal tax returns were prepared, reviewed and filed. A total of 63 students participated in VITA for an average of 49.3 hours (3,106 total hours / 63 students) per student volunteer.

Results: Acceptable Target / Benchmark: Exceeded

Number of Student Artifacts Scored (sample size): 63 students participated in the VITA program, completing 1,492 tax returns and spent a cumulative total of 3,106 hours volunteering.

If applicable, include summary reliability indices :

Describe your process for communicating results

No text specified

Supporting Documents (Upload instrument(s), rubric(s), and sample of student artifacts)

File Attachments:

1. **ACA Memo.docx**
2. **C Corporations Paper #1.docx**
3. **C-Corporations Powerpoint.pdf**
4. **Child and dependent care credit memo.docx**
5. **Child Tax Credit Memo 2 .docx**
6. **Dixie_Students_Fall_2016_-_Quickbooks_Certifications.xlsx**
7. **HSA Memo.docx**

8. S Corporations Paper #1.docx

9. S-Corp Presentation #2.pdf

10. Taxes Paid Memo.docx

Action Plan

Status Report

 **Chair Report** (End of year report is developed by program Chair)

 **Dean Report** (Deans review chairs report write feedback report, next steps and conclusions.)

2018 Assessment Year

 **Assessment Plan**

 **Assessment Findings**

 **Supporting Documents** (Upload instrument(s), rubric(s), and sample of student artifacts)

 **Action Plan**

 **Status Report**

 **Chair Report**

 **Dean Report**

2019 Assessment Year

 **Assessment Plan**

 **Assessment Findings**

 **Supporting Documents** (Upload instrument(s), rubric(s), and sample of student artifacts)

 **Action Plan**

 **Status Report**

 **Chair Report**

 **Dean Report**