Accounting, BS

Division: School of Business, College of Business and Technology Prepared

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Northwestern Mission. Northwestern State University is a responsive, studentoriented institution committed to acquiring, creating, and disseminating knowledge through innovative teaching, research, and service. With its certificate, undergraduate, and graduate programs, Northwestern State University prepares its increasingly diverse student population to contribute to an inclusive global community with a steadfast dedication to improving our region, state, and nation.

College of Business and Technology Mission. The College of Business and Technology is dedicated to providing a high quality – market responsive business and technology education, preparing our diverse student population for successful careers and enriched lives in the public, private and nonprofit sectors, and enhancing our students' academic experiences through our research and scholarly activities.

School of Business Mission. The mission of the School of Business is to provide our diverse student population with innovative skills in business and technology to prepare them for successful careers and responsible citizenship roles to have a positive societal impact in the world of business. (Adopted 2017-2018 – mission wording was revised to include "our diverse population"; Adopted 2020-2021 – mission wording was revised to reflect societal impact)

As such, NSU's School of Business is committed to ...

Providing students with a business education. This means that we strive to provide students with opportunities to become effective communicators, critical thinkers, develop knowledge across the business disciplines, and global perspective.

Preparing them for successful careers and citizenship roles. This means that we provide education experience and opportunities.

...In the world of Business. This implies developing a global perspective that involves managing activities that foster the transfer of goods and services in organizations of all types wherever found.

Purpose: To prepare students for careers as business professionals in the public, private and nonprofit sectors, and/or for advancement into graduate programs.

Methodology: The assessment process for the School of Business includes:

(1) The School of Business and Technology alternates the assessment of its SLO yearly. SLO's 1-4, which are shared among the programs is assessed during one

assessment cycle. SLO 5, which is unique to each program is assessed during another assessment cycle. This approach allows for a complete program assessment every two years.

- (2) A variety of assessment tools (quantitative, qualitative, direct, and indirect) are used to collect data for analysis for each of the five Student Learning Outcomes (SLOs).
- (3) Data is collected and returned to the SLO Chairs.
- (4) Summary results are analyzed to determine if students have achieved or "met" the measurable outcomes. When necessary, proposed action steps are created by each SLO chairman in collaboration with the SLO committee members, faculty teaching core courses, and the program coordinator.
- (5) Following discussion and review by appropriate faculty, if needed, proposed recommended action steps, and recommended changes are implemented by the faculty responsible for teaching the courses tied to the SLO.
- (6) Individual meetings are held with faculty and staff as required (show cause).
- (7) In consultation with the staff and senior leadership, proposed changes to measurable outcomes, assessment tools for the next assessment period and, where needed, service changes will be recommended.
- (8) These proposed recommended action steps and recommended changes are implemented by the faculty responsible for teaching the courses tied to the SLO.

Student Learning Outcomes (SLOs):

Note: For SLO 1 to SLO 4, the School of Business measures it every other year so in AC 2022-2023, SLOs 1 to SLO 4 were measured. The SLO 1 to SLO 4 results and analysis in this report are based on the AC 2022-2023 results. SLO 5 was measured during AC 2021-2022. The SLO 5 results and analysis in this report are based on the AC 2021-2022 results.

SLO 1. Effective Communicators. Students should be able to:

- Objective 1a: Produce professional quality business documents;
- <u>Objective 1b</u>: Deliver professional quality oral presentations; and
- <u>Objective 1c</u>: Demonstrate communication skills in team settings.

Course Map (Tied to course syllabus objectives):

BUAD 2200	Business Reports and Communication (Foundational Course)
MGT 4300	Strategic Management and Policies (Capstone Course)
MKTG 3230	Principles of Marketing (Foundational Course)

Measure 1a.1 (Direct – Exam; BUAD 2200 Objective Measures)

Details/Description: In BUAD 2200, a pre-test that includes an objective exam and a

written email letter was developed to provide a comprehensive overview of the business communication requirements and contained such topics as: (1) Laying communication foundations, (2) Using the writing process, (3) Corresponding at work, (4) Reporting workplace data, and (5) Developing speaking and technology skills. This same test is given as a post-test at the end of the semester. The results of the post-test are provided.

Acceptable Target: At least 75% of the students must earn 70% or better on the post-test.

Ideal Target: At least 85% of the students must earn 70% or better on the post-test.

Implementation Plan (timeline): This measurement is completed each semester in BUAD 2200. The data would only be reported every other academic year.

Key/Responsible Personnel: School of Business faculty teaching BUAD 2200 are responsible for this measurement.

Finding: The acceptable and ideal targets were met.

Analysis: The table below shows the results for the 2020-2021 and 2022-2023 assessment cycles for Measure 1a.1. The acceptable target was <u>not met</u> in AC 2020-2021 and was <u>met</u> in AC 2022-2023. While the table shows a 27% increase in the percentage of students earning a 70% or better on the post-test, this comparison is not a valid comparison as the 2020-2021 numbers included all students in BUAD 2200 while the 2022-2023 numbers included only the ACCT students.

Measure 1a.1					
Academic Year	n (# of students)	Acceptable Target	Ideal Target	Actual Results	
2020-2021 (All Students)	97	75%	85%	66%	
2022-2023 (ACCT Only)	28	75%	85%	93%	
Percentages in	dicate the percent	of students scoring 70	% or better on	the measure.	

Table 1: AC 2020-2021 through AC 2022-2023 Results

*SLOs 1-4 are measured every other assessment cycle.

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the acceptable target was <u>not</u> met and the ideal target was <u>not</u> met. 195 students were given the BUAD 2200 objective measure(post-test). Of these students, 66% scored 70% or better on the post-test. The number of students not participating in the pretest, post-test exams was larger in AC 2020-2021 than in past semesters. A total of 237 students were graded for the BUAD2200 courses. Eighty-two percent (n=195) of the students took the final exam during AC 2020-2021; eighteen percent (n=42) did not complete the final exam/post-test.

Based on the analysis of the AC 2020-2021 results, the faculty made the following changes in AC 2021-2022 and AC 2022-2023 to drive the cycle of improvement. The instructors of the course attempted to lower the number of students not participating in the

pre-test, post-test exams as the 18% non-participation rate was higher than the 10% range from past years. The instructors delivered information to the students at the beginning of each semester about the expectations for the students. Students were asked to indicate their understanding of the requirements for the course.

The instructors of the Business Communications course continued to meet regularly to examine scoring and grading issues and to review any issues with attendance and participation. Examples of short instructional videos were added to the course. Short chapter quizzes were offered after each chapter.

The faculty provided an additional comprehensive overview of the business communication requirements in both the face-to-face and online courses. To continue the strengthening of the course topics and assessment, the instructors collaborated to insure course consistency. Also, all students were directed to the Bossier Parish Community College-Open Campus (free online non-credit courses) to aid instruction in the grammar mechanics area.

Using data from AC 2020-2021, adjustments were made for AC 2021-2022 and AC 2022-2023. Faculty members teaching BUAD 2200 continued to utilize a variety of pedagogical methods to assist students. Best practices included professors continuing to embed model examples of various business report documents into the course and voice-narrated videos. These videos provided step by step project/assignment directions for use by students. These changes were an attempt to improve the student's ability to understand the communication process and therefore, become better communicators.

As a result of these changes, in AC 2022-2023, the acceptable and ideal targets were **<u>met</u>** by accounting students. However, due to a change in the measurement, a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable. The AC 2020-2021 numbers included all students in BUAD 2200 while the 2022-2023 numbers included only the ACCT students. While Accounting, Business Administration, and Computer Information Systems have shared the first four student learning outcome goals for many years, this change allows the faculty in each discipline to better analyze the results for their students and make changes to their degree plan which will then be reflected in their students' results.

In AC22-23, 28 accounting students were given the BUAD 2200 objective measure(post-test). Of these students, 93% scored 70% or better on the post-test.

Decision:

In 2022-2023, the acceptable and ideal targets were <u>met</u>. The performance on this measure was outstanding for the AC 2022-2023. However, the non-participation rate for the BUAD 2200 measurement remained at approximately 18 to 19% which limits the applicability of the results. Thus, the faculty member teaching the BUAD 2200 class will strengthen their efforts to ensure students complete this task. The instructors of the course will continue to attempt to lower the number of students not participating in the post-test exams.

In addition, accounting faculty have added weekly discussion forums, case analyses, random selection apps which call on students to answer problems, and class presentations to various accounting classes. However, most of these assignments are

given in courses which are taken after BUAD 2200. Beginning in AC 2023-2024, students will be given a writing prompt assignment in the ACCT 2010 course to strengthen their communication skills earlier in the program.

Accounting instructors will continue to enhance the curriculum by including communication assignments throughout their courses to build on what students learn in BUAD 2200 and drive the cycle of improvement. However, until a direct comparison of results between cycles can be made with respect to accounting students, no further corrective action will be taken. Comparisons will be made during the next cycle to see if the AC 2022-2023 results (93% scoring 70% or better) are a consistent measure or outlier.

Measure 1a.2 (Direct – Student Artifact; MGT 4300/CIS 4600 Written Document)

Details/Description: In MGT 4300/CIS 4600, students are required to create a business letter addressing a business problem and deliver the letter as an attachment.

Acceptable Target: At least 75% of the students must earn 70% or better on the final business document.

Ideal Target: At least 85% of the students must earn 70% or better on the final business document.

Implementation Plan (timeline): This measure should be completed each semester as part of the School of Business Common Body Knowledge Exam (SoBUSKE).

Key/Responsible Personnel: The School of Business faculty teaching MGT 4300 / CIS 4600 are responsible for completing this measurement.

Finding: Not applicable (n = 0)

Analysis: The table below shows the results for the 2020-2021 and 2022-2023 assessment cycles for Measure 1a.2. No results are available for accounting students because no accounting students completed the written document in AC 2022-2023. The 2020-2021 numbers included all students writing the letter.

		Measure 1a.2		
Academic Year	n (# of students)	Acceptable Target	Ideal Target	Actual Results
2020-2021 (All Students)	15	75%	85%	80%
2022-2023 (ACCT Only)	0	75%	85%	NA
Percentages indi	cate the percent o	f students scoring 70°	% or better on	the measure.

Table 2: AC 2020-2021 through AC 2022-2023 Results

*SLOs 1-4 are measured every other assessment cycle.

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the target was <u>met</u>. This measurement was taken as part of the School of Business Common Body Knowledge Exam (SoBUSKE) at the end of the semester. This exam does not count toward the student's final grade in the courses. During the Fall 2020 semester, only 11 students from the MGT 4300 course returned the letter assessment as directed on the exam. Of those 11, 9 scored a 75% or above on the measurement.

During the Spring 2021 semester, 4 students from the CIS 4600 section completed the letter assessment as requested on the exam. Three of the four students that submitted the letter assessment scored over the acceptable 75% target (75% met the target). Finally, combined results for the full AC 20-21 do show a positive outcome. When both semesters are combined, the target score is met. Fall 2020 and Spring 2021 results yield the following: a total of 15 students (n=15) submitted the letter assessment. Out of those 15 students, 12 scored 75% of higher for a Fall 20 – Spring 21 total of 80% of the students meeting the acceptable target.

Based on the analysis of the AC 2020-2021 results, the faculty teaching the MGT 4300 and CIS 4600 course utilized peer learning and peer assessments to allow students to recognize different quality levels of writing in other students in such a way that it also helps them to improve their own writing. In MGT 4300, review materials for block-style letters and management content were added to the course, and students used the format for the letters. The faculty members also continued to urge students in their classes to submit the letter.

As a result of these changes, in AC 2022-2023, the target was <u>not</u> met because no accounting students submitted the business letter. Further, due to a change in the measurement, a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable. The AC 2020-2021 numbers included all students who submitted a letter while the 2022-2023 numbers separated students by discipline. While Accounting, Business Administration, and Computer Information Systems have shared the first four student learning outcome goals for many years, this change allows the faculty in each discipline to better analyze the results for their students and make changes to their degree plan which will then be reflected in their students' results.

Decision:

In AC 2022-2023, the target was <u>not</u> met because no results were available for accounting students. However, faculty will implement the following changes in AC 2023-2024 to drive the cycle of improvement.

The faculty member teaching the MGT 4300 class will strengthen their efforts to ensure students complete this task on the SoBUSKE. The faculty member will reiterate the importance of measuring this knowledge to the students in the MGT 4300 class.

In addition, the MGT 4300 instructor will add a practice assignment to the course early in the semester to enhance student success.

These changes will improve the faculty's ability to truly judge and improve the students' ability to produce professional quality business documents thereby continuing to push the cycle of improvement forward.

Measure 1a.3 (Direct – Student Artifact; UNIV1000 Written Document)

Details/Description: In UNIV1000 (The University Experience), students are required to create a business letter addressing a business problem and deliver the letter as an email attachment.

Acceptable Target: At least 75% of the students must earn 70% or better on the final business document.

Ideal Target: At least 85% of the students must earn 70% or better on the final business document.

Implementation Plan (timeline): This written document is part of the SoBUSKE and will be given each semester beginning in 2020-2021.

Key/Responsible Personnel: School of Business Faculty Teaching UNIV1000 School of Business Freshman Interest Group (FIG).

Findings: The target was not measured.

Analysis: The table below shows the results of the findings for 2020-2021 for Measure 1a.3.

		Measure 1a.3		
Academic Year	n (# of students)	Acceptable Target	Ideal Target	Actual Results
2020-2021	52	75%	85%	0%
Percentages ind	icate the percent of	f students scoring 70%	6 or better on t	he measure.

Table 3: AC 2018-2019 and AC 2020-2021 Results

*SLOs 1-4 are measured every other assessment cycle.

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the target was <u>not</u> met. Fifty-two students were enrolled in UNIV 1000 during the fall 2020 semester. These students were given the SoBUSKE exam; however, the instructor did not give the written letter assignment portion of the exam. Therefore, there was no data available for this measure and the resulting statistic is 0% passing. This course was not offered during the Spring semester. The acceptable and the ideal targets were not measurable because the data was not captured for AC 2020-21.

Based on the analysis of the AC 2020-2021 results as well as previous year results, the School of Business faculty determined that this measurement was not giving any useful information. The School of Business faculty determined this measurement would not be included in UNIV1000 any longer.

As a result of these changes, in AC 2022-2023, the target was not measured.

Decision:

In AC 2022-2023, the target was not measured. Based on the previous analysis of past year's results, the faculty will discontinue the use of this measurement going forward.

Measure 1a.4 (Direct – Student Artifact; BUAD 2200 Written Document)

Details/Description: In BUAD 2200 students are required to create a business letter addressing a business problem and deliver the letter as an email attachment.

Acceptable Target: At least 75% of the students must earn 70% or better on the final business document.

Ideal Target: At least 85% of the students must earn 70% or better on the final business document.

Implementation Plan (timeline): This assignment is given in BUAD 2200 each semester as part of the final exam.

Key/Responsible Personnel: The School of Business faculty teaching BUAD 2200 are responsible for this measure.

Findings: The acceptable target was met. The Ideal target was not met.

Analysis: The table below shows the results for the 2020-2021 and 2022-2023 assessment cycles for Measure 1.a.4. The acceptable target was <u>not met</u> in AC 2020-2021 and was <u>met</u> in AC 2022-2023. The ideal target was <u>not met</u> in AC 2020-2021 and was <u>not met</u> in AC 2022-2023. While the table shows a 14% increase in the percentage of students earning a 70% or better on the business letter, this comparison is not a valid comparison as the 2020-2021 numbers included all students writing the letter while the 2022-2023 numbers included only the ACCT students writing the letter.

Table 4: AC 2020-2021 through AC 2022-2023 Results

		Measure 1a.4		
Academic Year	n (# of students)	Acceptable Target	Ideal Target	Actual Results
2020-2021 (All Students)	180	75%	85%	68%
2022-2023 (ACCT Only)	28	75%	85%	82%

Percentages indicate the percent of students scoring 70% or better on the measure.

*SLOs 1-4 are measured every other assessment cycle.

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, 180 of 237 enrolled students (76%) completed the BUAD 2200 written document measure during the BUAD 2200 (Business Reports and Communications) final exam. Twenty-four percent (n=57) of the enrolled students either did not take the final exam at all or chose not to complete the final letter assignment. It was found that only 68% of the students who completed the assessment (n=82), scored 70% or better on the written letter.

Based on the analysis of the AC 2020-2021 results, the BUAD2200 faculty delivered more information about writing sales letters. The rubric for the assignment was discussed more thoroughly with the students before the assignment and an additional writing assignment was added. The instructors provided more opportunities for students to have one-on-one feedback on preliminary written documents prior to the final written document assignment.

As a result of these changes, in AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>not</u> met. However, due to a change in the measurement, a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable. The AC 2020-2021 numbers included all students who submitted a letter while the 2022-2023 numbers included only the ACCT students. While Accounting, Business Administration, and Computer Information Systems have shared the first four student learning outcome goals for many years, this change allows the faculty in each discipline to better analyze the results for their students and make changes to their degree plan which will then be reflected in their students' results.

In AC 2022-2023, 28 accounting students submitted the business letter. Of these students, 82% scored 70% or better on the post-test.

Decision:

In 2022-2023, <u>the acceptable target was **met**</u>. Based on the analysis of the AC 2022-2023 results, corrective action will be taken in AC 2023-2024. The faculty will implement the following changes in 2023-2024 to drive the cycle of improvement:

As previously discussed in the 1a.1, weekly discussion forums and case analyses have recently been added in various accounting classes to improve the students' ability to produce professional quality business documents. However, most of these assignments are given in courses which are taken after BUAD 2200. Beginning in AC 2023-2024, students will be given a writing prompt assignment in the ACCT 2010 course to strengthen their communication skills earlier in the program.

In addition, accounting instructors will continue to enhance the curriculum by including communication assignments throughout their courses to build on what students learn in BUAD 2200 and drive the cycle of improvement. However, until a direct comparison of results between cycles can be made with respect to accounting students, no further corrective action will be taken. Comparisons will be made during the next cycle to see if the AC 2022-2023 results (82% scoring 70% or better) are a consistent measure or outlier.

Measure 1b (Direct – Student Artifact; BUAD 2200 Oral Presentation)

Details/Description: In BUAD 2200 (Business Reports and Communication), students are required to develop and deliver a 20-minute presentation about conducting business in a foreign country. This presentation is graded with a rubric shared with all students and the professors. Scores of all the raters are compared to a provided final grade.

Acceptable Target: On the final class presentation, a minimum of 90% of students will score at least acceptable (70%).

Ideal Target: On the final class presentation, a minimum of 95% of students will score at least acceptable (70)%.

Implementation Plan (timeline): This measurement is completed each semester in BUAD 2200.

Key/Responsible Personnel: School of Business Faculty teaching BUAD 2200 are responsible for this measurement.

Findings: The acceptable target was <u>met</u>, and the ideal target was <u>not met</u>.

Analysis: The table below shows the results for the 2020-2021 and 2022-2023 assessment cycles for Measure 1.b. The acceptable target was <u>met</u> in AC 2020-2021 and was <u>met</u> in AC 2022-2023. The ideal target was <u>not met</u> in AC 2020-2021 and was <u>not met</u> in AC 2022-2023. While the table shows a 2% decrease in the percentage of students earning a 70% or better on the final class presentation, this comparison is not a valid comparison as the 2020-2021 numbers included all students participating while the 2022-2023 numbers included only the ACCT students.

		Measure 1b		
Academic Year	n (# of students)	Acceptable Target	Ideal Target	Actual Results
2020-2021 (All Students)	184	90%	95%	94%
2021-2022 (ACCT Only)	25	90%	95%	92%
Percentages ind	icate the percent of	f students scoring 70%	6 or better on t	he measure.

Table 5: AC 2020-2021 through AC 2022-2023 Results

*SLOs 1-4 are measured every other assessment cycle.

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the acceptable target was <u>met</u>, and the ideal target was <u>not</u> met. 94% of the students (n=173) scored 70% or better on the final presentation. This rate was a slight (1%) decline over the results from AC 2018-2019. Unfortunately, 22% (n=64) of the enrolled students either did not complete the course or chose not to participate in the presentation environment. Those students received a zero on the assignment but were removed from the data analysis.

Based on the analysis of the 2020-2021 results, the faculty made the following changes

in AC 2021-2022 and AC 2022-2023. The BUAD2200 instructors delivered information to the students about the expectations of the students. Students were asked to indicate their understanding that the final presentation was a mandatory requirement for the course. The faculty utilized the steward mentoring program and used best practices such as embedding additional examples of various business presentation documents into the course and voice-narrated videos.

As a result of these changes, in AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>not</u> met. However, due to a change in the measurement, a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable. The AC 2020-2021 numbers included all students who completed the oral presentation while the 2022-2023 numbers included only the ACCT students. While Accounting, Business Administration, and Computer Information Systems have shared the first four student learning outcome goals for many years, this change allows the faculty in each discipline to better analyze the results for their students and make changes to their degree plan which will then be reflected in their students' results.

In AC 2022-2022, 25 students completed the oral presentation. Of these students, 92% scored a 70% or higher.

Decision:

In AC 2022-2023, the acceptable target was <u>met</u>. Based on the analysis of the AC 2022-2023 results, the faculty will implement the following changes in AC 2023-2024 to drive the cycle of improvement.

As previously discussed in the 1a.1 measure, random selection apps which call on students to answer problems and class presentations have been added to various accounting classes. Accounting instructors will continue to enhance the curriculum by adding communication assignments throughout their courses to build on what students learn in BUAD 2200. However, until a direct comparison of results between cycles can be made with respect to accounting students, no further corrective action will be taken.

These changes will improve the students' ability to deliver professional quality oral presentations thereby continuing to push the cycle of improvement forward.

Measure 1c (Direct – Student Artifact; MKTG 3230 Team Presentation)

Details/Description: In MKTG 3230, students are divided into small groups (3 to 4 students) and are required to develop a marketing plan for a new product. In addition to developing a written report, the groups are required to orally present their reports. The presentations were evaluated as Exemplary, Good, Satisfactory, or Unacceptable.

Acceptable Target: At least 75% of the groups will earn an Exemplary or Good score on at least three of the four areas of the grading rubric.

Ideal Target: At least 85% of the groups will earn an Exemplary or Good score on at least three of the four areas of the grading rubric.

Implementation Plan (timeline): This measurement is completed each semester in MKTG 3230.

Key/Responsible Personnel: School of Business Faculty teaching MKTG 3230 are responsible for this measurement.

Findings: The acceptable target was <u>met</u>, and the ideal target was <u>met</u>.

Analysis: The table below shows the results for the 2020-2021 and 2022-2023 assessment cycles for Measure 1.c. The acceptable target was <u>met</u> in AC 2020-2021 and was <u>met</u> in AC 2022-2023. The ideal target was <u>met</u> in AC 2020-2021 and was <u>met</u> in AC 2022-2023. While the table shows a 2% increase in the percentage of students earning an exemplary or good score on at least three of the four areas of the grading rubric, this comparison is not a valid comparison as the 2020-2021 numbers included all teams completing the marketing plan while the 2022-2023 numbers included only the ACCT students completing the marketing plan.

		Measure 1c				
Academic	n (# of student	Acceptable Target	Ideal Target	Actual		
Year*	teams) or n (#			Results**		
	of students)					
2020-2021 (All	16	75%	85%	94%		
teams)						
2022-2023	29	75%	85%	83%		
(ACCT						
students)*						
2022-2023	25	75%	85%	96%		
(ACCT						
students)**						
Percentages indicate the percentage of students scoring 70% or better on the measure.						
*Includes all students including those who did not participate in the group presentation						
**Only includes	students who partie	cipated in the group pi	resentation			

Table 6: AC 2020-2021 and AC 2022-2023 Results

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. In Fall 2020, 10 out of 11 groups (90.9%) groups earned an Exemplary or Good score on at least three of the four areas of the grading rubric. In Spring 2021, 5 out of 5 groups (100%) made groups earned an Exemplary or Good score on at least three of the four areas of the grading rubric.

Overall, in AC 2020-2021, 15 out of 16 groups (93.75%) earned an Exemplary or Good score on at least three of the four areas of the grading rubric. The ideal target was <u>met</u>.

Based on the analysis of the 2020-2021 results, the faculty made the following changes

in AC 2021-2022 and AC 2022-2023. The MKTG3230 instructor included more one-onone attention to students through emails, phone calls, and video chats encouraging students to participate in the presentation. The instructor developed a series of example video presentations to allow students to view and critique a presentation in the context of a class discussion. The instructor also emphasized the need for students to practice several times before they presented.

As a result of these changes, in AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. However, due to a change in the measurement, a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable. The AC 2020-2021 numbers included all teams who completed the marketing plans while the 2022-2023 numbers included only the ACCT students. While Accounting, Business Administration, and Computer Information Systems have shared the first four student learning outcome goals for many years, this change allows the faculty in each discipline to better analyze the results for their students and make changes to their degree plan which will then be reflected in their students' results.

In AC 2022-2023, 25 students participated in the group presentation. Of these students, 96% earned an Exemplary or Good score on at least three of the four areas of the grading rubric.

Decision:

In AC 2022-2023 the acceptable target and ideal target were <u>met</u>. Based on the analysis of the AC 2022-2023 results, the faculty will implement the following changes in AC 2023-2024 to drive the cycle of improvement.

The performance on this measure was outstanding for the AC 2022-2023. However, the participation rate could be improved. Only 25 of 29 (86%) of the ACCT students participated in the group presentation.

Thus, the faculty member teaching the MKTG3230 class will strengthen their efforts to ensure participation in the group presentation. The faculty member will utilize one-on-one contact to ensure students participate in the group presentation.

These changes will improve the faculty's ability to truly judge and improve the students' ability to demonstrate communication skills in team settings.

SLO 2. <u>Integration of Knowledge across Business Disciplines</u>. Students should be able to: Demonstrate understanding of key concepts and theories in various functional areas of business.

Course Map: Tied to course syllabus objectives.

- BUAD 2120 Basic Business Statistics (Foundational Course)
- CIS 4600 Advanced Systems Development (Capstone Course)
- FIN 2150 Personal Finance (Foundational Course)
- MGT 4300 Strategic Management and Policies (Capstone Course)

MKTG 3230 Principles of Marketing (Foundational Course) UNIV 1000 The University Experience (Supporting Course)

A note on the School of Business Knowledge Exam (SoBUSKE):

Data for SLO2 measures 1a.2, 1a.3, 2.1, 2.2, 2.3, and 4.3 are usually gathered through the NSU School of Business Knowledge Exam (SoBUSKE). This exam was administered for over ten years. However, as part of our plan at the end of AC 2016-2017, the exam was only partially administered in AC 2017-2018. During the 2017-2018 academic cycle, an updated SoBUSKE was developed and implemented in Spring 2019. The results from the first official implementation of the test were in spring 2019.

Measure: 2.1. (Direct – Exam; Partial School of Business Knowledge Exam)

Details/Description: Portions of the School of Business Knowledge Exam (SoBUSKE) are given in the following classes: BUAD 2120 (Basic Business Statistics), FIN 2150 (Personal Finance), and MKTG 3230 (Principles of Marketing). These classes provide intermediate measurements for specific components of the School of Business Knowledge Exam.

Note: In accordance with the school of business' assessment plan, the SoBUSKE is given every other year. Therefore, testing data from AC 2021-2022 is typically the same data as from the 2020-2021 assessment cycle.

Acceptable Target: At least 75% of students will score higher than the ETS average in the knowledge area.

Ideal Target: At least 85% of students will score higher than the ETS average in the knowledge area.

Implementation Plan (timeline): These partial School of Business Knowledge Exams are given each semester the class is offered.

Key/Responsible Personnel: School of Business faculty teaching these courses are responsible for the measurement.

Findings: Two of the three subject areas <u>met</u> the target. One of the three subject areas <u>did</u> <u>not meet</u> the target.

Analysis: The national Education Testing Systems (ETS) Major Field Test (MFT) was taken in the spring of 2019 to be used as a national baseline norm over the course of the next 5 years examining the students' comprehensive knowledge of materials over each school of business content area. Additionally, every other year students are given the SoBUSKE, our internal exam, focusing on the specific discipline areas. We compare these results against corresponding discipline areas of the nationally normed ETS MFT in business.

The results of the 2019 Spring ETS exam and the results of the AC 2022-2023 SoBUSKE are summarized in the table below. <u>The acceptable target was met for</u> two of the three subject areas in 2020-2021 as well as 2022-2023. The ideal target was met for two of the three subject areas in 2020-2021 as well as 2022-2023. While the table shows an increase in the percentage of students scoring higher than the ETS mean, this comparison is not a valid comparison as the 2020-2021 numbers included all students completing the partial School of Business Knowledge exam while the 2022-2023 numbers included only the ACCT students completing the partial School of Business Knowledge exam.

Subject	2019 ETS Mean % Correct (n=13) – All Majors	AC 20-21 SoBUSKE Mean % Correct – All Majors	AC 20-21 Acceptable Target Met? – All Majors	AC 22-23 SoBUSKE Partial Exam % Correct – ACCT Majors Only	AC 22-23 Acceptable Target Met – ACCT Majors Only
Quantitative Business Analysis	28%	57% n=65	Yes 98.2% scored better than the ETS' 28%	57% n=13	Yes 100% scored better than the ETS' 28%
Finance	44%	41% n=81 (Fall 20)	No 49.3% scored better than the ETS' 44%	55% n=22	No 68% scored better than the ETS' 44%
Marketing	45%	87% n=16 (Sprin g 21)	Yes 100% scored better than the ETS' 45%	85% n=6	Yes 100% scored better than the ETS' 45%

 Table 7: SLO 2 Summary Table

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO

would only be reported every two years.

BUAD2120 Subcategory

Analysis (BUAD2120 only): Results from the ETS exam (2019), SoBUSKE (AC 2020-2021), and SoBUSKE (AC 2022-2023) are compared for business statistics in the table below. This table refers to Measure 2.1a.

Discipline	NSU ETS 2019	SoBUSKE AC 20-21 All Majors	SoBUSKE AC 22-23 ACCT Majors Only			
Statistics	28%	57%	57%			
Percentages indicate the student mean percentage on the discipline area test. Data was collected in courses where the partial SoBUSKE was normally embedded as part of the course materials.						

Table 8: Measure 2.1a: Basic Business Statistics

Note: The scores in the chart above are the unprocessed student mean scores. These are presented for easy interpretation of student trends.

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. Sixty-five students took the portion of the SoBUSKE that relates to the area of statistics. Six of these students were removed from the sample because they responded to no questions. Following compilation of these scores, the SoBUSKE mean score in statistics was 57% while the NSU ETS MFT score was 28%. Based on a comparison of these results, 98.2% of the students scored above 28% on the SoBUSKE.

Based on the analysis of the AC 2020-2021 results, the BUAD2120 faculty made the following changes in AC 2021-2022 and AC 2022-2023 to drive the cycle of improvement. They developed and implemented a strategic communication plan to emphasize specific learning resources available to students. They produced instructor-led videos that demonstrated concepts and techniques taught in the course. They increased the focus on the hypothesis testing procedure theory in relation to decision-making. Finally, they created and disseminated a mapped-out flow chart depicting the decision process on the selection of specific inferential tests.

As a result of these changes, in AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. However, due to a change in the measurement, a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable. The AC 2020-2021 numbers included all students who completed the statistics portion of the partial knowledge exam while the 2022-2023 numbers included only the ACCT students. While Accounting, Business Administration, and Computer Information Systems have shared the first four student learning outcome goals for many years, this change allows the faculty in each discipline to better analyze the results for their students and make changes to their degree plan which will then be reflected in their students' results.

In AC 2022-2023, 13 ACCT students completed the SoBUSKE partial exam for statistics. Of these 13 students, 100% scored better than the ETS score of 28%.

Decision (BUAD only):

In AC 2022-2023, the acceptable target and the ideal target were <u>met</u>. Based on the analysis of the AC 2022-2023 results, the BUAD2120 faculty will implement the following changes in AC 2023-2024 to drive the cycle of improvement.

While the percentage of students scoring higher than the ETS score was outstanding at 100%, the mean percentage remained constant at 57%. Thus, this percentage could improve.

To improve this percentage, the BUAD2120 faculty will incorporate the use of Excel into the publisher application that they are currently using. The incorporation of Excel will allow students to practice utilizing Excel more which will reinforce many of the topics covered on the statistics exam. This incorporation will also allow faculty to focus more on the use of statistics to make decisions as opposed to the underlying statistical theories.

This change will improve the student's ability to understand key concepts and theories in statistics.

FIN 3090 Subcategory

Analysis (FIN only): Results from the past ETS exam (2019), SoBUSKE (AC 2020-2021), and SoBUSKE (AC 2022-2023) are compared for finance in the table below. This table refers to measure 2.1b.

Discipline	NSU ETS 2019	SoBUSKE AC 20-21 All Majors	SoBUSKE AC 22-23 ACCT Majors Only		
Finance	44%	41%	55%		
Percentages indicate the student mean percentage on the measure. Data collected where the partial SoBUSKE was integrated into the course.					

Table 9: Measure 2.1b: Finance

Note: The scores in the chart above are the unprocessed student mean scores. These are presented for easy interpretation of student trends.

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the acceptable target was **<u>not</u>** met and the ideal target was **<u>not</u>** met. Eighty-one students took the portion of the SoBUSKE that relates to the area of finance. Six of these students were from the sample because they responded to no questions. Following compilation of these scores, the SoBUSKE mean score in

finance was 41% while the NSU ETS MFT score was 44%. Based on a comparison of these results, 49.3% of the students scored above 44% on the SoBUSKE.

Based on the analysis of the AC 2020-2021 results, the faculty determined that the partial knowledge exam needed to be given in FIN 3090 instead of FIN 2150. This change was due to students not covering many of the finance components until FIN 3090. Additionally, Accounting and Computer Information Systems students were not required to take FIN 2150, so the measurement was excluding two of the three disciplines.

As a result of these changes, in AC 2022-2023, the acceptable target was <u>not</u> met and the ideal target was <u>not</u> met. However, due to a change in the measurement, a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable. The AC 2020-2021 numbers included all students who completed the statistics portion of the partial knowledge exam while the 2022-2023 numbers included only the ACCT students. While Accounting, Business Administration, and Computer Information Systems have shared the first four student learning outcome goals for many years, this change allows the faculty in each discipline to better analyze the results for their students and make changes to their degree plan which will then be reflected in their students' results.

In AC 2022-2023, 22 ACCT students completed the SoBUSKE partial exam for statistics. Of these 22 students, 68% scored better than the ETS score of 44%.

Decision (FIN only):

In AC 2022-2023, the acceptable target and the ideal target were <u>not</u> met. Based on the analysis of the AC 2022-2023 results, the Finance faculty will implement the following changes in AC 2023-2024 to drive the cycle of improvement.

While a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable, it should be noted that had the faculty continued to analyze all majors in the results, the mean score would have increased as well as the percentage of students scoring higher than the ETS average. While the increase was not enough to meet the targets, this increase did represent progress towards the goals. Thus, the change in testing from FIN 2150 to FIN 3090 may have helped.

For the number specifically for ACCT students, it represents a baseline comparison number to which future changes can be measured.

Additionally, the Finance faculty are reviewing the topics covered in FIN 3090 and FIN 4200 to ensure a distribution of topics between the two classes that could potentially enhance success in the Finance classes. The Finance faculty members put forth a lot of effort to ensure success in the classes, but realize students often struggle in classes with a lot of mathematical or computational thinking. This redistribution of topics could enhance the amount of time spent on topics covered by the finance partial knowledge exam. The Finance faculty will ensure that any topics covered in the finance partial knowledge exam remain in the FIN 3090 class.

This change will improve the student's ability to understand key concepts and theories in finance.

MKTG3230 Subcategory

Analysis (MKTG only): Results from the ETS exam (2019), SoBUSKE (AC2020-2021), and SoBUSKE (AC 2022-2023) are compared for marketing in the table below. This table refers to measure 2.1c.

Discipline	NSU ETS 2019	SoBUSKE AC 20-21 All Majors	SoBUSKE AC 22-23 ACCT Majors Only			
Marketing	45%	87%	85%			
Percentages indicate the student mean percentage on the measure. Data collected where the partial SoBUSKE was integrated into the course.						

Table 10: Measure 2.1c: Marketing

Note: The scores in the chart above are the unprocessed student mean scores. These are presented for easy interpretation of student trends.

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. Sixteen students took the portion of the SoBUSKE that relates to the area of marketing. Following compilation of these scores, the SoBUSKE mean score in marketing was 87% while the NSU ETS MFT score was 45%. Based on a comparison of these results, 100% of the students scored above 45% on the SoBUSKE.

Based on the analysis of the AC 2020-2021 results, the MKTG3230 faculty member held multiple review sessions over core content in the class. The faculty member also researched and participated in in-class activities shown to engage larger class sizes.

As a result of these changes, in AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. However, due to a change in the measurement, a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable. The AC 2020-2021 numbers included all students who completed the marketing portion of the partial knowledge exam while the 2022-2023 numbers included only the ACCT students. While Accounting, Business Administration, and Computer Information Systems have shared the first four student learning outcome goals for many years, this change allows the faculty in each discipline to better analyze the results for their students and make changes to their degree plan which will then be reflected in their students' results.

In AC 2022-2023, six ACCT students completed the SoBUSKE partial exam for marketing. Of those six students, 100% scored better than the ETS score of 45%.

Decision (MKTG only):

In AC 2022-2023, the acceptable target and the ideal target were <u>met</u>. Based on the analysis of the AC 2022-2023 results, the Finance faculty will implement the following

changes in AC 2023-2024 to drive the cycle of improvement.

While the percentage of students scoring higher than the ETS score was outstanding at 100%, the mean percentage was at 85%. Thus, this percentage could improve. However, limited conclusion should be drawn from this percentage due to the low number of students in the sample size.

Given that only six ACCT students completed this partial knowledge exam for Marketing, the MKTG3230 faculty member will increase his efforts to ensure that more ACCT students are completing the partial knowledge exam. The faculty member will reiterate the importance of measuring this knowledge to the students in the MKTG3230 class.

This change will improve the faculty's ability to judge and improve the students' ability to understand key concepts and theories in marketing.

Measure 2.2 (Direct – Exam; UNIV 1000 Complete School of Business Knowledge Exam)

Details/Description: The entire School of Business Knowledge exam (SoBUSKE) should be given in UNIV 1000 business classes. The following areas are covered in this exam: Accounting, Economics, Management, Quantitative (Statistics and Operations Management), Finance, Marketing, Legal, Information Systems, International Business, and Ethics.

Note: In accordance with the school of business' assessment plan, the SoBUSKE is given every other year. Therefore, testing data from AC 2019-2020 is typically the same data as from the 2018-2019 assessment cycle.

Acceptable Target: At least 75% of students will score higher than the ETS average in the knowledge area.

Ideal Target: At least 85% of students will score higher than the ETS average in the knowledge area.

Implementation Plan (timeline): These partial School of Business Knowledge Exams are given each semester the class is offered.

Key/Responsible Personnel: School of Business faculty teaching these courses are responsible for the measurement.

Findings: The target was not measured.

Analysis: The first set of data for this measure was gathered in UNIV 1000, a course for entering freshmen, in Fall 2020. The data from that semester is below.

Table 11: Measure 2.2: SoBUSKE and ETS Exam Results (Intermediate)

ETS Subject Area	2019 ETS Mean Percent Correct (n=13)	AC 20-21 SoBUSKE Results from UNIV 1000 (n=46)	Target met?
Accounting	41%	28%	No (8.7% scored higher than 41%)
Economics	30%	29%	No (28% score higher than 30%)
Management	52%	30%	No (6.5% scored higher than 52%)
Quantitative Business Analysis	28%	37%	Yes (80.4% scored higher than 28%)
Finance	44%	25%	No (10% scored higher than 44%)
Marketing	45%	32%	No (13% scored higher than 45%)
Legal and Social Environment	36%	45.% (Avg of 3 law classes)	No (73.9% scored higher than 36%)
Information Systems	47%	30%	No (17% scored higher than 47%)
International Issues	35%	24%	No (13% scored higher than 35%)
Ethics	N/A	35%	N/A

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the target was <u>**not**</u> met. Forty-six students took the SoBUSKE exam in Fall 2020. These students did not fare well on the exam with only one area meeting the target. Faculty members believe this area was an anomaly.

Based on the analysis of the AC 2020-2021 results as well as previous year results, the School of Business faculty determined that this measurement was not giving any useful information. The School of Business faculty determined this measurement would not be included in UNIV1000 any longer.

As a result of these changes, in AC 2022-2023, the target was not measured.

Decision:

In AC 2022-2023, the target was <u>**not**</u> measured. Based on the previous analysis of past year's results, the faculty will discontinue the use of this measurement going forward.

Measure 2.3 (Direct - Student Artifact; MGT 4300/CIS 4600 Complete School of Business Knowledge Exam)

Details/Description: The entire School of Business Knowledge exam (SoBUSKE) (https://www.surveymonkey.com/r/N8DNVXT) should be given in either MGT 4300 or CIS 4600. The following areas are covered in this exam: Accounting, Economics, Management, Quantitative (Statistics and Operations Management), Finance, Marketing, Legal, Information Systems, International Business, and Ethics.

Note: In accordance with the school of business' assessment plan, the SoBUSKE is given every other year. Therefore, testing data from AC 2019-2020 is typically the same data as from the 2018-2019 assessment cycle.

Acceptable Target: Average score on School of Business Knowledge exam should be higher in all areas of the exam than the ETS Mean Percentage.

Ideal Target: Average scores on School of Business Knowledge exam should be 10% higher in all areas of the exam than the ETS Mean Percentage.

Implementation Plan (timeline): The School of Business Knowledge exam is given each semester in MGT 4300 and/or CIS 4600 is offered.

Key/Responsible Personnel: School of Business Faculty teaching either MGT 4300 or CIS 4600 are responsible for this measure.

Findings: The acceptable target was not met and the ideal target was not met.

Analysis: The full SoBUSKE was administered in AC 2020-2021 and AC 2022-2023 in MGT 4300 and CIS 4600. These classes typically have many students who are nearing graduation. A breakdown of those students' average scores is shown and compared to the 2019 ETS exam results in the table below.

Table 12: Measure 2.3: SoBUSKE and ETS Exam Results (Exit) – All Majors

ETS Subject Area	2019 ETS Mean Percent Correct (n=13)	AC 20-21 SoBUSKE (n=75) – All Majors	Target met?	AC 22-23 SoBUSKE Results (n=1) – ACCT Majors Only	Target met?
Accounting	41%	35%	No	30%	No
Economics	30%	33%	Yes	31%	Yes
Management	52%	38%	No	20%	No
Quantitative Business Analysis	28%	38%	Yes	40%	Yes
Finance	44%	28%	No	60%	Yes
Marketing	45%	43%	No	90%	Yes
Legal and Social Environment	36%	50.5%	Yes	70%	Yes
Information Systems	47%	45%	No	50%	Yes
International Issues	35%	31%	No	35%	No
Ethics	N/A	42%	N/A	40%	N/A

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the target was <u>not</u> met. Only three of the nine categories had a mean on the SoBUSKE greater than the mean on the ETS. Those three areas were economics, quantitative business analysis, and legal and social environment. Given the decrease in scores, faculty members believed the COVID-19 pandemic and its resulting changes to higher education affected students and their performance on the exam.

Based on the analysis of the AC 2020-2021 results, the School of Business faculty members believed the results would rebound once faculty and students returned to a

more normal classroom environment. Faculty members also emphasized material that was causing difficulties for students in their classes. As appropriate, additional assignments or practice were assigned.

As a result of these changes, in AC 2022-2023, the acceptable target was <u>not</u> met and the ideal target was <u>not</u> met. However, due to a change in the measurement, a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable. The AC 2020-2021 numbers included all students who completed the knowledge exam while the 2022-2023 numbers included only the ACCT student. While Accounting, Business Administration, and Computer Information Systems have shared the first four student learning outcome goals for many years, this change allows the faculty in each discipline to better analyze the results for their students and make changes to their degree plan which will then be reflected in their students' results.

In AC 2022-2023, one ACCT student completed the knowledge exam. The ACCT student scored higher than the ETS mean in six of the nine categories. Those categories were economics, quantitative business analysis, finance, marketing, legal and social environment, and information systems. In one additional category, international issues, the ACCT student scored the same rate as the ETS mean. The remaining two categories where the mean was lower by more than a point were accounting and management.

Decision:

In AC 2022-2023, the acceptable target and the ideal target were <u>**not**</u> met. Based on the analysis of the AC 2022-2023 results, the School of Business faculty will implement the following changes in AC 2023-2024 to drive the cycle of improvement.

In AC 2022-2023 only one accounting student took the School of Business Knowledge exam. The low participation rate limits the applicability of the results. Thus, the faculty member teaching the MGT 4300 class will strengthen their efforts to ensure students complete this task.

In addition, one issue that continues to affect the SoBUSKE is the lack of effort students give to the exam. While the MGT 4300 faculty member urges the students to attempt the exam and tries to encourage them to do well, given the number of other assignments in the MGT 4300 class, students do not try at a high level on the exam as they do not believe it will affect their grade.

Given this lack of effort, the MGT 4300 member will reiterate the importance of measuring student learning and will continue to promote students giving their best effort on the exam.

These changes will improve the faculty's ability to judge and improve the students' ability to understand key concepts and theories in various functional areas of business.

SLO 3. <u>**Critical Thinking**</u>. The objectives of SLO3 Critical Thinking are that students should be able to:

- Objective 3a: Demonstrate the ability to draw on knowledge and insights from a variety of disciplines when analyzing and formulating solutions to problems and opportunities.
- Objective 3b: Demonstrate the ability to generate and compare alternatives solutions to business problems.
- Objective 3c: Demonstrate the ability to select feasible solutions to complex business problems.

Course Map: Tied to course syllabus objectives.

FIN 3090	Business Finance (Foundational Course)
FIN 4200	Financial Policies and Practices (Foundational Course)
MGT 4300	Strategic Management and Policies (Foundational Course)
UNIV 1000	The University Experience (Supporting Course)

Measure 3.1 (Direct – Other; FIN 3090 Critical Thinking Essays/Quiz)

Details/Description: To access critical thinking skills, students are required to compose two two-page essays with references. The essay must analyze and critique a current topic in business finance. The topic must be clearly identified and analyzed, incorporating business and finance terminology. Sample topics include but are not limited to:

- Corporate social responsibility and good governance issues.
- What determines interest rates, and what role do they play in financial markets and institutions in the global financial system.
- Concept of the cost of capital, how it is affected by the firm's capital structure, and the application of these concepts to capital budgeting, decision-making, and dividend policy.
- The impact of the Internet on working capital management.
- Various sources of financing working capital
- Risk and volatility.
- Asset management
- Financial performance.
- Hedge funds.
- Financial statement analysis.
- International finance.

Acceptable Target: The acceptable target is an average of 75% and 70% of the students achieving a 70% or greater.

Ideal Target: The ideal target is an average of 80% and 80% of the students achieving a 70% or greater.

Implementation Plan (timeline): This measure is given each spring semester in the FIN 3090 class.

Key/Responsible Personnel: School of Business faculty teaching FIN 3090 are responsible for this measure.

Findings: The acceptable target was met. The ideal target was met.

Analysis: The table below provides the AC 2020-2021 and AC 2022-2023 results for Measure 3a. Please note that the 2020-2021 results are based on a critical thinking quiz instead of two essays.

	Measure 3a						
Academic Year	n (# of students)	Acceptable Target	Average Score	Percentage Passing Acceptable Target	Percentage Passing		
2020- 2021 – All Majors	45	75%	70%	70%	69%		
2022- 2023 – ACCT Majors Only	13	75%	86.4%	70%	100%		

Table 13: AY 2020-21 Results

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the acceptable target was <u>**not**</u> met and the ideal target was <u>**not**</u> met. Forty-five students took the critical thinking quiz and earned an average score of 70%. Sixty-nine percent of the students passed with a 70% or higher.

Based on the analysis of the AC 2020-2021 results, the faculty made the following changes in 2021-2022 and 2022-2023 to drive the cycle of improvement. The faculty decided to change from a quiz to a measurement based on essays related to analyzing and critiquing a current topic in business finance. Students had to write two two-page essays with references. To encourage more thoughtful discussion, the instructor used a more stringent grading system based on the quality of the submission and discussion.

As a result of these changes, in AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. However, due to a change in the measurement, a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable. The AC 2020-2021 numbers included all students who completed the quiz while the 2022-2023 numbers included only the ACCT students who completed the essays. While Accounting, Business Administration, and Computer Information Systems have shared the first four student learning outcome goals for many years, this change allows the faculty in each discipline to better analyze the results for their students and make changes to their degree plan which will then be reflected in their students'

results.

In AC 2022-2023, the ACCT students scored an average of 86.4% on the essays with 100% of the students passing the essays assignment with a 70% or higher score.

Decision:

In AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. Based on the analysis of the AC 2022-2023 results, the School of Business faculty will implement the following changes in AC 2023-2024 to drive the cycle of improvement.

First, the FIN 3090 faculty member will keep the change involving moving from a critical thinking quiz to essays. While the 2022-2023 results were for ACCT majors only, the results would have shown an increase for all majors if we had continued using that group.

The FIN 3090 faculty member will ensure topics in business finance are current and relate to future responsibilities of ACCT graduates.

These changes will improve the students' ability to think critically in the business environment.

Measure 3.2 (Direct – Other; FIN 4200 Business Simulation Game)

Details/Description: In AY 2017-2018, a business simulation game was added to FIN 4200 as a method for students to make business decisions, analyze results, and modify their decisions. The business simulation game is called GoVenture CEO. In this game students choose are given an initial budget and allocate those funds to Production, Distribution, R&D, Marketing, Human Resources, and Ethics. Students determine how many units to produce, how much to invest in R&D to make a better product, how much to charge per unit, whether to expand to new areas, and how much to spend on marketing of the product. The game takes place over 6-8 periods and students update their decisions each period after analyzing their results. Students compete against each other to be the most profitable and decisions made by other students affect results. Credit is given for activity and bonus points are given to the top performers.

Acceptable Target: 50% of the students will be profitable over the course of the game.

Ideal Target: 75% of the students will be profitable.

Implementation Plan (timeline): Game is offered each semester in FIN 4200.

Key/Responsible Personnel: School of Business Faculty teaching FIN 4200

Findings: The target was not measured.

Analysis: The table below provides the AC 2020-21 academic year results for Measure 3b.

Measure 3b						
Academic Year	n (# of students)	Percent Profitable	Avg. Profit	Avg. Profit		
			Period 1	Period 8		
2020-2021	39	76%	2.66	16.8		

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. Thirtynine students participated in the game and 76% of the students were profitable. In the fall semester, three students performed better than the instructor for the first time.

Based on the analysis of the AC 2020-2021 results, the initial plan was for the FIN 4200 instructor faculty member to offer a wider variety of businesses in the simulation game. However, that faculty member retired, and a new faculty member decided to incorporate a comprehensive project involving data analysis in Excel and a comprehensive report of findings.

Furthermore, based on the need to split the results by major, this measurement became unnecessary for the ACCT degree program. ACCT majors do not take the FIN 4200 class unless they are double majoring or have another specific reason to do so.

Thus, as a result of these changes, in AC 2022-2023, the target was not measured.

Decision:

In AC 2022-2023, the target was <u>**not**</u> measured. Based on ACCT students not taking the FIN 4200 class, the ACCT faculty will discontinue the use of this measurement going forward.

Measure 3.3 (Direct – Other; FIN 3090 Case Analysis)

Details/Description: Case studies link financial ideas to real events and real policies. Finance 3090 examines corporate financing, investment decisions and related issues in financial strategy. The student must deal with the situation described in the case, in the role of the manager or decision maker facing the situation. By engaging in the case, students apply the concepts, techniques and methods of the discipline and improve their ability to apply them. Students are required to identify the principal questions of the case and perform an analysis using the appropriate tools and knowledge to identify challenges and ambiguities in the case. Students learn the material more deeply when they are active generators rather than passive recipients of knowledge and retain more of the material as they apply the concepts and methods. Cases compel students to work on real world problems that are complicated and messy which require students to hone skills in identifying and using evidence, choosing which concepts, theories and methods are relevant, and ignoring extraneous and irrelevant material. Case analysis develops skills in problem solving, quantitative and/or qualitative analytical tools, decision making in complex situations, and coping with ambiguities.

Acceptable Target: The acceptable target is an average of 75% and 70% of the students achieving a 70% or greater.

Ideal Target: The ideal target is an average of 80% and 80% of the students achieving a 70% or greater.

Implementation Plan (timeline): This assignment measure is given each semester in the FIN 3090 class.

Key/Responsible Personnel: School of Business faculty teaching FIN 3090 are responsible for this measure.

Findings: The Acceptable and Ideal targets were met.

Analysis: The table below provides the AC 2020-2021 and AC 2022-2023 results for Measure 3.3.

Academic Year	# of Students	Average Score Acceptable Target	Average Score	Percentage Passing Acceptable Target	Percentage Passing
2020-21 (All Majors)	65	75%		70%	83.4%
2022-2023 (ACCT Majors Only)	24	75%	85%	70%	95.7%

Table 15: AY 2020-21 through AY 2022-23 Results

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the acceptable target was <u>**met**</u> and the ideal target was <u>**met**</u>. Sixty-five students completed the FIN 3090 case analysis. Of those sixty-five students, 83.4% passed the case analysis with a 70% or higher score.

Based on the analysis of the AC 2020-2021 results, the faculty made the following changes in AC 2021-2022 and AC 2022-2023 to drive the cycle of improvement. Students were introduced to XBRL and used it to gather current and historical company data. The FIN 3090 faculty member believed that this new technology allowed students to better see the impact of company decision which led to improved ability to perform case analyses.

As a result of these changes, in AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. However, due to a change in the measurement, a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable. The AC 2020-2021 numbers included all students who completed the case analysis while the 2022-2023 numbers included only the ACCT students. While Accounting, Business Administration, and Computer Information Systems have shared the first four student learning outcome goals for many years, this change allows the faculty in each discipline to better analyze the results for their students and make changes to their degree plan which will then be

reflected in their students' results.

In AC 2022-2023, 23 ACCT students completed the case analysis. Of these students, 95.7% passed the case analysis with a 70% or higher score. The average score was an 85%.

Decision:

In AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. Based on the analysis of the AC 2022-2023 results, the faculty will implement the following changes in 2023-2024 to drive the cycle of improvement.

While the 2022-2023 results were for ACCT majors only, the results would have shown an increase for all majors if we had continued using that group. Thus, the instructor will maintain the adoption of the XBRL technology and reinforce its use in the FIN 3090 case analysis.

As previously noted, the Finance faculty are reviewing the topics covered in FIN 3090 and FIN 4200 to ensure a distribution of topics between the two classes that could potentially enhance success in the Finance classes. This redistribution of topics could enhance the amount of time spent on topics covered by the case analysis.

In addition, ACCT faculty are adding critical thinking exercises in many of their courses to help develop students' skills in problem solving, analytics and decision making.

This change will improve the students' ability to think critically in the business environment.

SLO 4. <u>Global, Cultural, and Ethical Perspective</u>. Students should be able to: Identify cultural/global challenges facing management in doing business in the international arena.

Course Map: Tied to course syllabus below.

ACCT 2000 Financial Accounting (Foundational Course)
BUAD 2200 Business Reports and Communications (Foundational Course)
BUAD 3270 International Business (Foundational Course)
CIS 4600 Advanced Systems Development (Capstone Course)
MGT 4300 Strategic Management and Policies (Capstone Course)
UNIV 1000 The Student Experience (Supporting Course)

Measure 4.1. (Direct – Exam; BUAD 2200 – Country Report

Details/Description: Written document measure (BUAD 2200)

Acceptable Target: 70% of the students will score 70% or better.

Ideal Target: 90% of the students will score 70% or better.

Implementation Plan (timeline): Ongoing in BUAD 2200.

Key/Responsible Personnel: School of Business Faculty Teaching BUAD 2200.

Finding: The acceptable target was met.

Analysis: The table below shows the results for the AC 2020-2021 and the AC 2022-2023 for Measure 4.1.

Measure 4.1						
Academic Year	n (# of teams) or	Acceptable Target	Ideal Target	Actual Results		
	n (# of students)					
2020-2021 (All	50	70%	90%	88%		
Majors)						
2022-2023	26	70%	90%	96%		
(ACCT Majors						
Only)						
Percentages i	ndicate the percent	t of teams scoring 70°	% or better on t	he measure.		

Table 16: AC 2020-2021 vs. AC 2022-2023 Comparison

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the acceptable target was <u>met</u> and the ideal target was <u>not</u> met. During the AC 2020-2021, fifty groups (n=237) completed the BUAD2200 country report and assignment and 88% of the teams (n=50) scored 70% or better. This score was an 8% decrease from the AC 2018-2019. Only 184 of the 237 students were included in the data analysis process as 53 students (22%) did not complete the assessment piece. This rate is a increase from the approximately 10% of students who did not complete the assignment in the past. Non-participating students stated COVID issues, hurricane related issues, and/or job/time issues prevented them from completing the assessment.

Based on the analysis of the AC 2020-2021 results the faculty made the following changes in AC 2022-2023 to drive the cycle of improvement. BUAD2200 faculty members added short instruction videos to the class as well as a reading list of possible book sources about cultural differences, social and business etiquette, political patterns, family life, etc. To increase the participation rate students were asked to indicate their understanding of the requirements for the course and that the report project was mandatory for all students, including both the oral and written components. The assessment project was introduced earlier in the semester and students submitted portions of the assessment for review by BUAD2200 faculty members.

As a result of these changes, in AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. However, due to a change in the measurement, a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable. The AC 2020-2021 numbers included all teams who completed the country report while the 2022-2023 numbers included only the ACCT students. While Accounting, Business Administration, and Computer Information Systems have shared the first four student learning outcome goals for many years, this change allows the faculty in each discipline to better analyze the results for their students and make changes to their degree plan which will then be reflected in their students' results.

In AC 2022-2023, twenty-six students participated in the country report. Of these students, 96% scored a 70% or better on the country report.

Decision:

In AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. Based on the analysis of the AC 2022-2023 results, the faculty will implement the following changes in 2023-2024 to drive the cycle of improvement.

Instructors of the course will attempt to lower the number of students not completing the assessment. An increase in the response rate would allow for a more accurate measurement of the students' abilities in this area.

The performance on this measure was outstanding for the AC 2022-2023. However, until a direct comparison of results between cycles can be made with respect to accounting students, no further corrective action will be taken. Comparisons will be made during the next cycle to see if the AC 2022-2023 results (96% scoring 70% or better) are a consistent measure or outlier.

The changes will improve the students' ability to identify cultural/global challenges facing management in doing business in the international arena.

Measure 4.2 (Direct – Exam; BUAD 3270 International Business Plan)

Details/Description: Middle measure of student knowledge of cultural/global perspectives; a written document measure in BUAD 3270.

Acceptable Target: 70% of the students will score 70% or better.

Ideal Target: 90% of the students will score 70% or better.

Implementation Plan (timeline): Ongoing in BUAD 3270 class.

Key/Responsible Personnel: School of Business Faculty Teaching BUAD 3270.

Finding: The acceptable and ideal targets were met.

Analysis: The table below shows the results for the AC 2020-2021 and the AC 2022-203 for Measure 4.2.

Measure 4.2						
Assessment Cycle	n (# of students)	Acceptable Target	ldeal Target	Actual Results*	Mean	
2020-2021 (All Majors)	164	70%	90%	100%	89%	
2022-2023 (Only	24	70%	90%	96%	93%	

Table 17: AC 2020-2021 vs. AC 2022-2023 Comparison

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*Percentages indicate the percent of teams scoring 70% or better on the measure.

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. One hundred and sixty-four students participated in the written final report of the International Business Plan group project. The average grade of the 164 students for the written document was 89%. One hundred percent of the students scored 70% or better on this written document. The mean final report grade increased by 4% as compared to AC 2018-2019 while the percentage of students scoring 70% or better increased by 4% as well.

Based on the analysis of the AC 2020-2021 results, the faculty made the following changes in AC 2022-2023 to drive the cycle of improvement. The BUAD3270 faculty members continued to utilize Microsoft Teams and required all groups to make improvement for Part A and Part B after receipt of the instructor's feedback. The BUAD3270 faculty members introduced international business research databases and tools in their classes to enhance the quality of research for the international business plan.

As a result of these changes, in AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. However, due to a change in the measurement, a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable. The AC 2020-2021 numbers included all teams who completed the international business plan while the 2022-2023 numbers included only the ACCT students. While Accounting, Business Administration, and Computer Information Systems have shared the first four student learning outcome goals for many years, this change allows the faculty in each discipline to better analyze the results for their students and make changes to their degree plan which will then be reflected in their students' results.

In AC 2022-2023, 24 students completed the international business plan. Of these students, 96% scored a 70% or better. The mean score for these students was 93%.

Decision:

In AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. Based on the analysis of the AC 2022-2023 results, the faculty will implement the following changes in 2023-2024 to drive the cycle of improvement.

To further enhance the use of the research databases and tools, the BUAD3270 instructors will create a section within the Moodle shell that is related to the group project. Within that section, the BUAD3270 instructions will list and link the international business research databases and tools that could be used to enhance the quality of the students' research.

This change will improve the students' ability to identify cultural/global challenges facing management in doing business in the international arena.

Measure 4.3 (Direct – Exam, Partial School of Business Knowledge Exam)

Details/Description: Partial School of Business Knowledge Exam Given in BUAD 3270

Acceptable Target: Average score should be equal or higher than the ETS International Business score.

Ideal Target: Average score should be 10% higher than the ETS International Business score.

Implementation Plan (timeline): Ongoing in BUAD 3270 sections

Key/Responsible Personnel: School of Business Faculty Teaching BUAD 3270 Sections.

Findings: The acceptable and ideal targets were met.

Analysis: The table below shows the results for AC 2020-2021 and AC 2022-2023 for Measure 4.3.

	Measure 4.3							
Academic Year	n (# of students)	Acceptable Target (based on ETS data)	Ideal Target (based on ETS data)	Mean				
2020-2021 (All Majors)	88	35%	45%,	49%				
2022-2023 (ACCT Majors Only)	18	35%	45%	51%				

Table 18: AC 2020-2021 vs. AC 2022-2023 Comparison

Data was not reported for the AC 2021-2022 as it was decided that data for this SLO would only be reported every two years.

In AC 2020-2021, the acceptable target and the ideal target were <u>met</u>. Only 43 students out of 88 passed at or above the acceptable target of 70% for the International Business partial SoBUSKE exam. Thus, the average score for that year was 49%, which was a 3% loss from 2018-2019. Some of that loss was attributable to COVID as well as multiple weather events. An increase in the rigor of the course may have also contributed to the decrease.

Based on the analysis of the AC 2020-2021 results, the faculty made the following changes in AC 2021-2022 and AC 2022-2023 to drive the cycle of improvement. The BUAD3270 faculty developed a mini lesson to summarize the major ideas of International Business which was available in all sections for students.

As a result of these changes, in AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. However, due to a change in the measurement, a direct comparison between AC 2020-2021 and AC 2022-2023 is not advisable. The AC 2020-2021 numbers included all teams who completed the SoBUSKE partial exam in international business

while the 2022-2023 numbers included only the ACCT students. While Accounting, Business Administration, and Computer Information Systems have shared the first four student learning outcome goals for many years, this change allows the faculty in each discipline to better analyze the results for their students and make changes to their degree plan which will then be reflected in their students' results.

In AC 2022-2023, 18 students took the SoBUSKE partial knowledge exam in international business. These students earned a mean score of 51% which was 6% higher than the ideal target and 16% higher than the acceptable target.

Decision:

In AC 2022-2023, the acceptable target was <u>met</u> and the ideal target was <u>met</u>. Based on the analysis of the AC 2022-2023 results, the faculty will implement the following changes in 2023-2024 to drive the cycle of improvement.

To further enhance the use of the research databases and tools, the BUAD3270 instructors will create a section within the Moodle shell that is related to the group project. Within that section, the BUAD3270 instructions will list and link the international business research databases and tools that could be used to enhance the quality of the students' research. While this enhancement will assist students with their international business plan, it will also assist them in learning international business concepts.

This change will improve the students' ability to identify cultural/global challenges facing management in doing business in the international arena.

SLO 5: <u>Accounting</u>. Students will demonstrate the ability to solve problems from an integrated multi-disciplinary business perspective.

Course Map: Tied to course syllabus objectives.

ACCT 2000 Financial Accounting (Foundational Course) ACCT 3180, 3190, and 3200 Intermediate Accounting I, II, and III ACCT 3060 Income Taxes ACCT 4020 Advanced Accounting (Capstone Course)

Measure 5.1 (Accounting; ACCT 4020 Comprehensive Exam)

Details/Description: For the accounting degree, the plan for the fifth student learning outcome (SLO 5) involved developing and implementing a comprehensive exam. The comprehensive exam was developed in collaboration with accounting faculty in the 18-19 academic cycle and revised in AC 19-20. The exam covered knowledge throughout the BS in Accounting program. See the Analysis/Decision section below for more information.

Acceptable Target: The acceptable target is an average score of 75% and at least 70% of students achieving a 70% or greater on the comprehensive exam.

Ideal Target: The ideal target is an average of 80% and at least 80% of students achieving a 70% or greater on the comprehensive exam.

Implementation Plan (timeline): The exam will be ongoing in ACCT 4020 and reported on biannually. For the current SLO cycle (2023-24), the exam was given in the Fall 2023 semester and a report was generated for AC 23-24. See the Analysis/Decision section below for more information.

Key/Responsible Personnel: The exam was created by input from the entire accounting faculty. The instructor of ACCT 4020 was responsible for administering the exam and gathering the results.

Findings:

AC 21-22 - The acceptable target was met.

AC 23-24 - The acceptable target was met.

Analysis: In AC 2021-2022 the acceptable target was met. The ideal target was not met in AC 2021-2022. Table 1 shows the results for 2021-2022. Students achieved an average score of 76% with 78% of students receiving a score of 70% or greater.

Based on an analysis of the 21-22 results, the faculty made the following changes to drive the cycle of improvement. Faculty spent more time reinforcing critical accounting principles in their courses and added video resources which reinforced those concepts. In addition, faculty examined the most missed questions on the comprehensive accounting exam and increased coverage of those topics in their courses.

As a result of these changes, in AC 2023-24 the acceptable and ideal targets were met. When comparing the results to AC 2021-2022, acceptable targets were met during both cycles. In addition, although the ideal target was not met in the 21-22 cycle, the ideal target was met in the 23-24 cycle with 92% of students scoring over 70% while achieving an average score of 88%. The average score rose during the 2023-24 cycle by twelve percentage points and the percentage of students scoring over 70% increased by fourteen points.

The table below summarizes the results for Measure 5.1.

Table 1: AC 2021-2022; AC 2023-24 Results

Measure 5.1							
Academic Year	n (# of students)	Acceptable Target	Ideal Target	Actual Results			
2021-2022	58	Average score of 75%	Average score of 80%	Average score of 76%			
		and	and	and			
		70% of students receiving scores of 70%+	80% of students receiving scores of 70%+	78% of students received scores of 70% +			

2023-2024	25	Average score	Average score	Average score
		of 75%	of 80%	of 88%
		and	and	and
		70% of students	80% of students	92% of students
		receiving scores	•	received scores
		of 70%+	of 70%+	of 70% +

Decision: In 2023-2024 the acceptable and ideal targets were <u>met</u>. Student results indicated an average score of 88% with 92% of them scoring over 70% on the comprehensive exam. Based on an analysis of the AC 2023-2024 results, in 2024-2025 the faculty will implement the following changes to drive continuous improvement. The faculty plans to add an artificially intelligent learning and assessment system (ALEKS) to the Intermediate I accounting course in order to strengthen and enhance students' comprehension of basic accounting principles. The faculty will also continue to spend time with students in every course reinforcing crucial concepts. In AC 2024-2025, faculty will reevaluate and revise the comprehensive exam to make sure students are tested on content covered in the AICPA's competency framework. These changes will improve the students' ability to solve problems from an integrated multi-disciplinary business perspective thereby continuing to push the cycle of improvement forward.

Comprehensive Summary of Key evidence of improvement based on the analysis of results.

Based on analysis of the 2022-2023 results (AOL#1-4) and the 2023-2024 results (AOL#5), the School of Business has identified several strategies for improving learning outcomes.

The following reflects all the changes implemented to drive the continuous process of seeking improvement in the 2023-2024 and 2024-2025 cycles. These changes are based on the knowledge gained through the analysis of the AC 2022-2023 and 2023-2024 results.

Data on the students learning outcomes was collected, analyzed, and reported for the BS in Accounting. Instruments used included the complete and partial SoBUSKE, the ETS exam, written and oral projects from students as individuals and as teams, case studies, simulations, and other quizzes or exams.

Five measures were taken for SLO#1 Effective Communication. Of these, <u>two measures</u> <u>met the acceptable and ideal targets</u>. In addition, two measures met the acceptable target <u>but did not meet the ideal target</u>. For one of the measures, no accounting students <u>completed the task</u>, therefore no results were available. Future actions to assist in meeting the targets include attempting to lower non-participation on some activities and adding assignments throughout the curriculum to enhance students' communication skills.

For SLO#2, <u>one measure was partially met and the other measure was not met.</u> The results for SLO#2 Integration of Knowledge were hard to compare to previous year given the change in students being analyzed. In addition, on the School of Business Knowledge Exam given in the senior year, only one accounting student took the exam, so those results are

difficult to analyze. Future changes made due to the analysis of the results include more thoroughly incorporating the use of Excel into the publisher application used in statistics, reviewing the distribution of topics between FIN 3090 and FIN 4200, increasing efforts to lower non-participation, and attempting strategies to increase participation and effort on the senior year School of Business knowledge exam.

AC 2022-2023 yielded very positive results for accounting majors for SLO #3. Both measures for SLO#3 met the acceptable target as well as the ideal target. Future efforts include the refinement of topics between FIN 3090 and FIN 4200, the maintenance of the XBRL technology and reinforcement of its use in FIN 3090, and the choice of Finance topics for the essays that are related to the future responsibilities of ACCT graduates.

Performance for SLO #4 was outstanding for AC 2022-2023, showing improvement in all areas. However, a direct comparison of results between cycles cannot be made with respect to accounting students because the previous cycle's results were not recorded by discipline. Nonetheless, all three measures met the acceptable target, and all three measures met the ideal target for SLO #4. Future efforts to increase performance on this SLO include strategies to lower non-participation and increase effort and the creation of a specific section listing international business research databases and tools.

For SLO#5, <u>the acceptable and ideal targets were met</u> during AC 2023-2024. When comparing the results to AC 2021-2022, the average score rose during the 2023-24 cycle by twelve percentage points. In addition, the percentage of students scoring over 70% increased by fourteen points. Current and future efforts to drive continuous improvement involve activities to reinforce critical accounting principles in each course and the implementation of a case project in the capstone class. The faculty will also integrate an artificially intelligent learning and assessment system (ALEKS) to reinforce comprehension of basic accounting principles. The case assignment will provide an excellent experiential learning experience and utilize the student's judgement, critical thinking, and application skills which are vital to the accounting profession.

Plan of Action Moving Forward

Based on analysis of the 2022-2023 results (SLOs #1-4) and the 2023-2024 results (SLO #5), the School of Business has identified several strategies for improving learning outcomes.

A particular area of focus resulting from the analysis of SLOs 1-4's results will be to continue the creation of strategies to address non-participation and lack of effort in many of the activities. Some of the student learning outcome measurements are greatly affected by the lack of participation by students. While the faculty are trying to make decisions based on the available data, these decisions could be skewed due to the students who are not meaningfully participating.

Accounting faculty have added weekly discussion forums, case analyses, random selection apps for oral participation and class presentations to various accounting classes to improve students' communications skills. Beginning in AC 2023-2024, students were given a writing prompt assignment in the ACCT 2010 course to strengthen their communication skills early in the program. In addition, a case project will be implemented in the capstone class in AC 2024-2025 to provide an experiential learning experience and utilize students' critical thinking skills.

Collaboration between faculty within the School of Business continues to be key. For all changes in classes where multiple faculty teach the class, the faculty members will work together to ensure that the change is effective across all class sections. The use of technology and external resources remain a constant need going forward. Faculty members will be incorporating the use of Excel for analysis in more accounting classes and ALEKS to strengthen accounting concepts in the first Intermediate course. They will also continue to reinforce the use of XBRL technology and create sections within the learning management system to highlight external business research databases and tools.

Efforts remain in providing professional development and feedback to the faculty regarding student learning outcomes and quality teaching. The Lunch and Learn program the School of Business remains a key area in which to accomplish this task. In 2022-2023, almost monthly events were held related to varying topics. In most of these events for 2022-2023, the topics were a specific student learning outcome, its measurements, and ways to affect these measurements. The discussion of the change in how we were measuring across the School of Business for each degree program and how to handle it for each measurement was also a key component of these luncheons. Finally, other topics were discussed, such as a presentation by Emily Perritt from Electronic and Continuing Education on the creation of accessible documents for use in class.

Faculty should remain interested in incorporating support for student learning outcomes due to a previous change in the merit sheet. In the 2020-2021 academic year, a new merit sheet was proposed and approved. The 2023-2024 academic year was the third year in which the faculty went through the evaluation process under this new merit sheet. This merit sheet includes an emphasis on key items that move the School of Business in the direction outlined by our mission statement and vision. One key area where faculty members can receive points is "Demonstration" of the incorporation of the outcomes of the SoB's assessment process of student learning expectations into the faculty member's course or courses that highlight either a new design, delivery method, revision, and/or overall improvement for the degree program curricula." Through the promotion of this area, the School of Business faculty hope to have more faculty members supporting the various student learning outcomes. We are also able to gather data about changes made in classes due to student learning outcomes even if those changes weren't part of the original plan.

Additionally, three strategic initiatives are included in the merit sheet. Two of these initiatives could have a direct impact on student learning. One of the initiatives is for faculty to undertake a Quality Matters review for their classes. Another initiative relates to a push for inclusion of teaching and non-teaching activities related to diversity, equity, and inclusion.

For SLO #5, the accounting faculty has implemented many initiatives to better serve our students. A minor in Computer Information Systems has been added specifically for accounting majors. The minor allows accounting students to increase their analytical and technological knowledge and better prepare them for the evolving profession. Additionally, the unit has made changes to the curriculum as part of the university's Quality Enhancement Plan. These changes include the additional requirement of a new class in the curriculum which allows for a full six credit hour capstone experience. Videos and additional materials have been added to course content in all upper-level accounting classes to help students improve their understanding of topics learned in earlier courses. The use of a single publisher for most of the course offerings has also been initiated so that students have a consistent learning platform. Comparisons of US GAAP with International Financial Reporting Standards (IFRS) in upper-level classes

encourages a global outlook and the opportunity to critically think about why standards are set the way that they are, as opposed to just learning the standards.

The accounting department will implement a case project in the capstone class beginning in AC 2024-25 to enhance the students' learning experience and improve their ability to think critically and solve problems from an integrated accounting and business perspective. Accounting faculty will continue to add resources for students needing reinforcement of accounting principles and concepts in each of their accounting classes. Accounting faculty have added video resources for students in each accounting class which reinforce various accounting topics crucial to the discipline. Several instructors added Excel or Data Analytics case assignments to existing classes to improve students' technological and problem-solving skills. Further, in AC 2024-25, faculty in ACCT 3180 will add ALEKS, an online tutoring and assessment program, to the course to reinforce basic accounting principles.

The faculty will continue to brainstorm and review ways to get a better feel of how our students' knowledge is progressing through the program. Additionally, the faculty will monitor how changes to our curriculum and classes affect the capstone results. Faculty will make changes to the topics covered in all accounting classes as needed, based on a review of the assessment data. The expectation is that most of these changes will not require modifications to course descriptions in the course catalog. However, if a change is necessary to a course description or the overall curriculum, these changes will be submitted to the Curriculum Review Committee.

The unit will also continue to research and examine workforce needs to ensure Accounting graduates are well-prepared for their future careers. This will include an examination of course content needs as they relate to the CPA Evolution movement and a review of the AICPA's Competency Framework.

Teamwork is both a skill and a challenge. It involves knowledge, critical thinking, communication, and relationship skills. In the various classes, students continue to learn from each other as do faculty members. The stewards of certain classes ensure student learning outcome measurement is consistent from instructor to instructor and allows for the sharing of best practices.

One of the largest efforts that could affect the student learning outcome process is an effort undertaken called "Reimagining Our AOLs". For AACSB accreditation purposes, we use assurance of learning instead of student learning outcome. Additionally, while the title emphasizes assurance of learning, the discussions are about learning so it naturally involves curriculum discussion as well. This process began in 2022-2023 and continued in 2023-2024. Through this process, the faculty members in Accounting, Business Administration, and Computer Information Systems met multiple times to discuss the soft skills and knowledge-specific skills of the graduate in their area.

Faculty members used these lists of skills to form overall goals for the program. During Summer 2024, faculty members will vote on these new goals, measurements, and targets. Then during 2024-2025, faculty members will gather the data for the new measurements for the first time. The proposed goals align with the student learning outcome goals put forth by the University of Louisiana System.

As faculty members were asked to come into these discussions as if the previous goals and their supporting objectives and measurements did not exist, some of the goals will be changed from the goals that the School of Business has been using for several years.

Another component of the discussion will be about skills or knowledge that did not get specifically measured in a student learning outcome but that the faculty members thought were important. The faculty members will analyze these skills and knowledge to ensure they are being taught in the curriculum as well.

One change that has already occurred due to these curriculum/student learning outcome discussions as well as the push for transfer pathways from the Board of Regents is a revised Accounting curriculum which becomes effective Fall 2024. In 2023-2024, the Accounting faculty proposed to CRC the inclusion of an additional Communication class in the curriculum which necessitated the removal of Intermediate Accounting III. As these discussions continue, more curriculum changes may be needed.

In conclusion, the School of Business and its faculty strive to improve all aspects of student learning. Measures of student learning outcomes are assessed each assessment cycle and compared to previous results to determine progress. The School of Business has a collegial environment and faculty often work together to ensure classes are blending and that appropriate and successful strategies are shared with other faculty members.