

Assessment Cycle 2024 – 2025

Accounting, BS

Division: School of Business, College of Business and Technology

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Date: June 17, 2025

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Date: June 23, 2025

Northwestern Mission. Northwestern State University is a responsive, student- oriented 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) Prior to 2024-2025, the School of Business alternated the assessment of its SLO yearly. SLO's 1-4, which were shared among the programs were assessed during one assessment cycle. SLO 5, which was unique to each program was assessed during the alternating assessment cycle. This approach allowed for a

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complete program assessment every two years.

- (2) Effective 2024-2025, each School of Business area has its own measurements that are measured each year. While there are common subject areas through the various degree programs (Communication, Critical Thinking, etc.), the student learning outcomes and related targets and measurements are clearly delineated between each degree plan
- (3) The creation of these new student learning outcomes was based on feedback related to SACSCOC and AACSB. For example, AACSB wanted to see indirect measurements incorporated into the student learning outcomes. For a multi-year period, the faculty discussed what graduates should have learned in the program, prioritized the most important areas, and determined the targets and measurements related to those areas. The faculty met multiple times regarding student learning outcomes and the revision of the prior student learning outcomes to the new student learning outcomes.
- (4) 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).
- (5) Data is collected and returned to the SLO Chairs.
- (6) 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.
- (7) 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.
- (8) Individual meetings are held with faculty and staff as required (show cause).
- (9) 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.
- (10) 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):

SLO 1. The ACCT graduate will be able to read and listen carefully to business and accounting ideas and information, to understand, synthesize, and convey them to other people using both language and modes (written, oral, digital).

Objective 1a: Produce professional quality business documents that address and solve business and accounting requirements.

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Objective 1b: Prepare and deliver professional presentations that address and solve business and accounting requirements.

Objective 1c: Demonstrate communication skills through interactions with stakeholders and team members.

Course Map:

ACCT1040 – Small Business Accounting
ACCT2000 – Financial Accounting
ACCT3180 – Intermediate Accounting I
ACCT4020 – Advanced Accounting
BLAW2250 – Business Law I
BUAD1800 – Introduction to Information Technology
BUAD2200 – Business Reports and Communication
BUAD3270 – International Business
CIS 2000 – Spreadsheet Applications
CIS 3100 – Information Systems and Technology in Business
FIN 3090 – Business Finance
MGT 3220 – Organization and Management
MGT 3580 – Operations Management
MGT 4300 – Strategic Management and Policy
MKTG3230 – Principles of Marketing

Elective Options

ACCT4120 – Fraud Examination

Measure 1a.1 (Direct – Other; BUAD 3270 International Business Plan Project – Professional Research Report with Executive Summary)

Details/Description: In BUAD3270 (International Business), students prepare an international business plan to export one product from a currently existing small business company in the United States to one country as their target market. Students work in teams to deliver a professional research report. This project involves research and analysis of various factors and the production of a final report. Students also complete an executive summary.

Target: The target is an average score of 80% on the executive summary and written opinion component.

Implementation Plan (timeline): The measure is given each semester the BUAD3270 class is offered.

Key/Responsible Personnel: The School of Business faculty teaching BUAD3270 are responsible for this measure.

Finding: The target was Met.

Analysis: As the School of Business started new student learning outcomes and measurements in AC 2024-2025, there is no direct comparison data from 2023-2024. However, there were assessments related to a similar student learning outcome in

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2022-2023 (see methodology for prior assessment schedule). That measurement occurred in BUAD2200 and in AC 2022-2023, that target was met.

Based on the analysis of the AC 2022-2023 data, Accounting faculty implemented the following changes in AC 2023-2024 and AC 2024-2025 to drive the cycle of improvement. In AC 2023-2024 and AC 2024-2025, Accounting faculty have added additional communication assignments throughout their courses to build upon what students learn in BUAD2200 and drive the cycle of improvement

As a result of these previous changes, in AC 2024-2025, the target was met. Seventeen students completed the assignment with an average score of 95% (see Table 1).

The table below shows the results for the 2024-2025 assessment cycle for Measure 1a.1.

Table 1: AC 2024-2025 Results

Academic Year	n (# of students)	Target	Actual Results
2024-2025	17	80%	95%

Decision:

In 2024-2025, the target was met.

Based on the analysis of the 2024-2025 results, the faculty will implement the following changes in 2025-2026 to drive the cycle of improvement. The instructors of the International Business course (BUAD3270) will continue to meet regularly to examine scoring and grading issues. They will be providing an additional comprehensive overview of the executive summary and business communication requirements in both the face-to-face and online courses in AC 2025-2026. To continue the strengthening of the course topics and assessment, the instructors will collaborate to ensure course consistency.

These changes will improve the student's ability to produce professional quality business documents that address and solve business and accounting requirements.

Measure 1b.1 (Direct – Other; BUAD3270 International Business Plan Project - Presentation)

Details/Description: In BUAD3270 (International Business), students prepare an international business plan to export one product from a currently existing small business company in the United States to one country as their target market. Students work in teams to deliver a professional research report. This project involves research and analysis of various factors and the production of a final report. As part of the assignments, students complete a presentation regarding their recommendations.

Target: The target is an average score of 80% on the final presentation.

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Implementation Plan (timeline): The measure is given each semester the BUAD3270 class is offered.

Key/Responsible Personnel: The School of Business faculty teaching BUAD3270 are responsible for this measure.

Finding: The target was Met.

Analysis: As the School of Business started new student learning outcomes and measurements in AC 2024-2025, there is no direct comparison data from 2023-2024. However, there were assessments related to a similar student learning outcome in 2022-2023 (see methodology for prior assessment schedule). Those measurements occurred in BUAD2200 and MKTG3230. In AC 2022-2023, both targets were met in MKTG3230 and one of two targets was met in BUAD2200.

Based on the analysis of the AC 2022-2023 data, Accounting faculty implemented the following changes in AC 2023-2024 and AC 2024-2025 to drive the cycle of improvement. In AC 2023-2024 and AC 2024-2025, Accounting faculty have added additional communication assignments throughout their courses to build upon what students learn in BUAD2200 and drive the cycle of improvement. In a specific example, random selection apps which call on students to answer problems and give class presentations were added to various accounting classes.

As a result of these changes, in AC 2024 -2025, the target was met. Nineteen students completed the assignment with an average score of 97% (see Table 2).

The table below shows the results for the 2024-2025 assessment cycle for Measure 1b.1.

Table 2: AC 2024-2025 Results

Academic Year	n (# of students)	Target	Actual Results
2024-2025	19	80%	97%

Decision:

In 2024-2025, the target was met.

Based on the analysis of the 2024-2025 results, the faculty will implement the following changes in 2025-2026 to drive the cycle of improvement. The instructors of the International Business course (BUAD3270) will continue to meet regularly to examine scoring and grading issues. They will be providing an additional comprehensive overview of the presentation requirements in both the face-to-face and online courses in AC 2025-2026, including a rubric detailing their expectations. To continue the strengthening of the course topics and assessment, the instructors will collaborate to ensure course consistency.

These changes will improve the students' ability to prepare and deliver professional presentations that address and solve business and accounting requirements, thereby

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continuing to push the cycle of improvement forward.

Measure 1c.1 (Indirect; MGT 4300 Peer Evaluation)

Details/Description: In MGT 4300 (Strategic Management and Policy), students complete a service-learning project. Students work in teams to deliver a product or solution to one or more community-based organizations. The exact deliverables are determined by the organization (client) in collaboration with the students and professor. Students act as consultants to the organization under the guidance of the professor. Towards the end of the class, students should review their team members as well as themselves and give a numerical score based on their perception of the contribution each student gave to the team.

Target: The target is an average peer review score of 95 or higher.

Implementation Plan (timeline): The measure is given each semester in the MGT 4300 class.

Key/Responsible Personnel: The School of Business faculty teaching MGT 4300 are responsible for this measure.

Findings: The target was Met.

Analysis: As the School of Business started new student learning outcomes and measurements in AC 2024-2025, there is no direct comparison data from 2023-2024.

In AC 2024-2025, the target was met. Twenty-one students completed the assignment with an average score of 96% (see Table 3).

The table below shows the results for the 2024-2025 assessment cycle for Measure 1c.1.

Table 3: AC 2024-2025 Results

Academic Year	n (# of students)	Target	Actual Results
2024-2025	21	95%	96%

Decision:

In 2024-2025, the target was met.

Based on the analysis of the 2024-2025 results, the faculty will implement the following changes in 2025-2026 to drive the cycle of improvement. The SLO committees are going to collaborate with the instructors of MGT 4300 to record a video on expectations involving student collaboration and the importance of interactions with team members on the service-learning project. We will track numerical scores to gauge the impact of this improvement on student perceptions of the contributions made by their peers.

These changes will improve the students' ability to demonstrate communication skills through interactions with stakeholders and team members, thereby continuing to push the cycle of improvement forward.

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Measure 1.2 (Indirect; Graduating Student Survey)

Details/Description: Each semester, students who have applied for graduation in that semester receive an e-mail requesting they complete the School of Business graduating student survey. A follow-up e-mail(s) is also sent. This survey gathers information regarding their post-graduation plans, feedback on their experience in the School of Business, and feedback on their views of how effective they believe they are in accomplishing student learning outcomes. Students can choose 1 (Very Ineffective), 2 (Ineffective), 3 (Effective), or 4 (Very Effective). For this measurement, the results would be their feedback as related to their ability to “Produce professional documents that address and solve business and accounting requirements.”, “Prepare and deliver professional presentations that address and solve business and accounting requirements.”, and “Demonstrate communication skills through interactions with stakeholders and team members.”

Target: The target is an average of 3.5 on all abilities that were measured.

Implementation Plan (timeline): The survey is sent during the last month of each semester.

Key/Responsible Personnel: The Director of the School of Business (or a designee) is responsible for this measure.

Findings: The target was partially met.

Analysis: As the School of Business started new student learning outcomes and measurements in AC 2024-2025, there is no direct comparison data from 2023-2024.

In AC 2024 -2025, the target was partially met. Sixteen students completed the survey. The average scores were 3.62, 3.50, and 3.44 for 1a, 1b, and 1c respectively (see Table 4). Thus, the target was not met for the demonstration of communication skills through interactions with stakeholders and team members.

The table below shows the results for the 2024-2025 assessment cycle for Measure 1.2.

Table 4: AC 2024-2025 Results

Academic Year	Measurement	n (# of students)	Target	Actual Results
2024-2025	“Professional documents”	16	3.50	3.62
2024-2025	“Professional presentations”	16	3.50	3.50
2024-2025	“Stakeholder/team interactions”	16	3.50	3.44

Decision:

In 2024-2025, the target was **partially met**.

Based on the analysis of the 2024-2025 results, the faculty will implement the following

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changes in 2025-2026 to drive the cycle of improvement. Due to the changes we are going to implement under Measures 1a, 1b, and 1c, we will track the scores in future surveys to gauge the impact of those improvements.

These changes will improve the students' ability to produce professional documents that address and solve business requirements, prepare and deliver professional presentations that address and solve business requirements, and demonstrate communication skills through interactions with stakeholders and team members, thereby continuing to push the cycle of improvement forward.

SLO 2. The ACCT graduate will be able to identify, define, analyze, and respond to problems, challenges, and opportunities by employing logical, informed, and feasible solutions within the business and accounting environment.

Objective 2a: Identify and decompose business and accounting problems into manageable parts.

Objective 2b: Create and implement feasible solutions to complex business and accounting problems.

Course Map:

ACCT1040 – Small Business Accounting
ACCT2000 – Financial Accounting
ACCT3180 – Intermediate Accounting I
ACCT4020 – Advanced Accounting
BLAW2250 – Business Law I
BUAD1800 – Introduction to Information Technology
BUAD2200 – Business Reports and Communication
BUAD3270 – International Business
CIS 2000 – Spreadsheet Applications
FIN 3090 – Business Finance
MGT 3220 – Organization and Management
MGT 3580 – Operations Management
MGT 4300 – Strategic Management and Policy
MKTG3230 – Principles of Marketing

Measure: 2.1. (Direct – Other; ACCT4020 Comprehensive Project)

Details/Description: In ACCT4020 (Advanced Accounting), students must complete a comprehensive project involving evaluation of a merger. Student teams are given a scenario based on a public company/organization. Based on that scenario, students will do an analysis of the merger and report their findings in a written report and an oral presentation.

Target: The target is an average score of 80% on the comprehensive project.

Implementation Plan (timeline): This measure is given each semester the ACCT4020 class is offered.

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Key/Responsible Personnel: The School of Business faculty teaching ACCT4020 are responsible for this measure.

Findings: The target was met.

Analysis: As the School of Business started new student learning outcomes and measurements in AC 2024-2025, there is no direct comparison data from 2023-2024. However, there were assessments related to a similar student learning outcome in 2022-2023 (see methodology for prior assessment schedule). Those measurements occurred in FIN 3090 and in AC 2022-2023, those targets were met.

Based on the analysis of the AC 2022-2023 data, faculty implemented the following changes in AC 2023-2024 and AC 2024-2025 to drive the cycle of improvement. In AC 2023-2024 and AC 2024-2025, the FIN 3090 instructor ensured topics in business finance were current and related to future responsibilities of Accounting graduates. Additionally, the FIN 3090 instructor maintained the adoption of the XBRL technology and reinforced its use in the FIN 3090 case analysis. Additionally, Accounting faculty members continued to add critical thinking exercises in many of their courses.

As a result of these changes, in AC 2024 -2025, the target was met. Forty-four students completed the project. The average score was 87% (see Table 5).

The table below shows the results for the 2024-2025 assessment cycle for Measure 2.1.

Table 5: AC 2024-2025 Results

Academic Year	n (# of students)	Target	Actual Results
2024-2025	44	80%	87%

Decision:

In 2024-2025, the target was met.

Based on the analysis of the 2024-2025 results, the faculty will implement the following changes in 2025-2026 to drive the cycle of improvement. Faculty members teaching ACCT 4020 will utilize a variety of pedagogical methods to assist students with their project going forward. Best practices include professors embedding model examples of various business mergers into the course shell and the development of voice-narrated videos. These videos will provide step-by-step project/assignment directions for use by students. Instructors will track student performance to gauge the impact of these improvements.

These changes will improve the students' ability to identify and decompose business and accounting problems into manageable parts, thereby continuing to push the cycle of improvement forward.

Measure 2.2 (Indirect; Graduating Student Survey)

Details/Description: Each semester, students who have applied for graduation in that semester receive an e-mail requesting they complete the School of Business graduating student survey. A follow-up e-mail(s) is also sent. This survey gathers information regarding their post-graduation plans, feedback on their experience in the School of Business, and

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feedback on their views of how effective they believe they are in accomplishing student learning outcomes. Students can choose 1 (Very Ineffective), 2 (Ineffective), 3 (Effective), or 4 (Very Effective). For this measurement, the results would be their feedback as related to their ability to “Identify and decompose business and accounting problems into manageable parts.” and “Create and implement feasible solutions to complex business and accounting problems.”

Target: The target is an average of 3.5 on both abilities that were measured.

Implementation Plan (timeline): The survey is sent during the last month of each semester.

Key/Responsible Personnel: The Director of the School of Business (or a designee) is responsible for this measure.

Findings: The target was met..

Analysis: As the School of Business started new student learning outcomes and measurements in AC 2024-2025, there is no direct comparison data from 2023-2024.

In AC 2024 -2025, the target was met for both measurements. Sixteen students completed the survey. The average scores were 3.69 for “Identify and decompose” and 3.56 for “Create and implement” (see Table 6).

The table below shows the results for the 2024-2025 assessment cycle for Measure 2.2.

Table 6: AC 2024-2025 Results

Academic Year	Measurement	n (# of students)	Target	Actual Results
2024-2025	“Identify and decompose”	16	3.50	3.69
2024-2025	“Create and implement”	16	3.50	3.56

Decision:

In 2024-2025, the target was met.

Based on the analysis of the 2024-2025 results, the faculty will implement the following changes in 2025-2026 to drive the cycle of improvement. Due to the changes that we are going to implement under measure 2.1, we will track the survey scores in future semesters to gauge the impact of those improvements.

These changes will improve the students’ ability to create and implement feasible solutions to complex business and accounting problems, thereby continuing to push the cycle of improvement forward.

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SLO 3. The ACCT graduate will be able to learn (pursue knowledge) to work ethically, respectfully, and productively with people from diverse backgrounds operating in a multicultural environment while balancing personal and professional challenges.

Course Map:

ACCT3190 – Intermediate Accounting II
BLAW2250 – Business Law I
BUAD1800 – Introduction to Information Technology
BUAD2200 – Business Reports and Communication
BUAD3270 – International Business
CIS 2000 – Spreadsheet Applications
FIN 3090 – Business Finance
MGT 3220 – Organization and Management
MGT 3580 – Operations Management
MGT 4300 – Strategic Management and Policy
MKTG3230 – Principles of Marketing

Elective Option

ACCT4120 – Fraud Examination

Measure 3.1 (Direct – Other; ACCT3190 Ethical Practice Case)

Details/Description: In ACCT3190 (Intermediate Accounting II), students must complete an ethical practice case. This case study involves the analysis of an accounting scenario which students must analyze for its ethical ramifications.

Target: The target is an average score of 80% on the ethical practice case.

Implementation Plan (timeline): This measure is given each semester the ACCT3190 class is offered.

Key/Responsible Personnel: The School of Business faculty teaching ACCT3190 are responsible for this measure.

Findings: The target was not met.

Analysis: As the School of Business started new student learning outcomes and measurements in AC 2024-2025, there is no direct comparison data from 2023-2024.

In AC 2024 -2025, the target was not met. Twenty-nine students completed the project. The average score was 77% (see Table 7).

The table below shows the results for the 2024-2025 assessment cycle for Measure 3.1.

Table 7: AC 2024-2025 Results

Academic Year	n (# of students)	Target	Actual Results
2024-2025	29	80%	77%

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Decision:

In 2024-2025, the target was not met.

Based on the analysis of the 2024-2025 results, the faculty will implement the following changes in 2025-2026 to drive the cycle of improvement. Accounting faculty members are re-evaluating the practice case to determine if it is accomplishing the objective of the measurement. It was suggested by the instructor in ACCT 3190 that a case study involving ethical scenarios using the AICPA Code of Conduct would be more appropriate to gauge student awareness and understanding of ethical principles and dilemmas within the discipline. Students will be provided with resources to explore the AICPA Code of Professional Conduct including webinars on compliance, creating a culture of ethical behavior and real-life applications of the Code. Instructors will track student performance to gauge the impact of these improvements.

These changes will improve the students' ability to work ethically, respectfully, and productively with people from diverse backgrounds operating in a multicultural environment while balancing personal and professional challenges, thereby continuing to push the cycle of improvement forward.

Measure 3.2 (Indirect; Graduating Student Survey)

Details/Description: Each semester, students who have applied for graduation in that semester receive an e-mail requesting they complete the School of Business graduating student survey. A follow-up e-mail(s) is also sent. This survey gathers information regarding their post-graduation plans, feedback on their experience in the School of Business, and feedback on their views of how effective they believe they are in accomplishing student learning outcomes. Students can choose 1 (Very Ineffective), 2 (Ineffective), 3 (Effective), or 4 (Very Effective). For this measurement, the results would be their feedback as related to their ability to "Learn (pursue knowledge) and work ethically, respectfully, and productively with people from diverse backgrounds operating in a multicultural environment while balancing personal and professional challenges."

Target: The target is an average of 3.5 on the ability being measured.

Implementation Plan (timeline): The survey is sent during the last month of each semester.

Key/Responsible Personnel: The Director of the School of Business (or a designee) is responsible for this measure.

Findings: The target was met.

Analysis: As the School of Business started new student learning outcomes and measurements in AC 2024-2025, there is no direct comparison data from 2023-2024.

In AC 2024 -2025, the target was met. Sixteen graduating students completed the survey. The average score was 3.56 (see Table 8).

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The table below shows the results for the 2024-2025 assessment cycle for Measure 3.2.

Table 8: AC 2024-2025 Results

Academic Year	n (# of students)	Target	Actual Results
2024-2025	16	3.50	3.56

Decision:

In 2024-2025, the target was met.

Based on the analysis of the 2024-2025 results, the faculty will implement the following changes in 2025-2026 to drive the cycle of improvement. Due to the changes that we are going to implement under measure 3.1, we'll track future survey results to gauge ongoing progress and identify any additional areas for improvement.

These changes will improve the students' ability to learn (pursue knowledge) to work ethically, respectfully, and productively with people from diverse backgrounds operating in a multicultural environment while balancing personal and professional challenges, thereby continuing to push the cycle of improvement forward.

SLO 4. The ACCT graduate will be able to demonstrate thorough knowledge of accounting concepts and theories.

Course Map

ACCT1040 – Small Business Accounting
ACCT2000 – Financial Accounting
ACCT2010 – Managerial Accounting
ACCT3180 – Intermediate Accounting I
ACCT3190 – Intermediate Accounting II
ACCT4020 – Advanced Accounting
ACCT4080 – Auditing
ACCT4300 – Senior Seminar in Accounting

Elective Option

ACCT3050 – Governmental Accounting
ACCT4120 – Fraud Examination

Measure 4.1. (Direct – Exam; ACCT4300 Comprehensive Exam)

Details/Description: In ACCT4300 (Senior Seminar in Accounting), students must complete three examinations. These examinations cover material from throughout the curriculum that was reviewed in ACCT4300 as well as new material that was introduced in ACCT4300.

Target: The target is an average score of 80% on the three exams.

Implementation Plan (timeline): The measure is given each semester the ACCT4300 class is offered.

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Key/Responsible Personnel: The School of Business faculty teaching ACCT4300 are responsible for this measure.

Finding: The acceptable target was not met.

Analysis: As the School of Business started new student learning outcomes and measurements in AC 2024-2025, there is no direct comparison data from 2023-2024. However, there was an assessment related to a similar student learning outcome in 2023-2024 (see methodology for prior assessment schedule). That measurement occurred in ACCT4020 and in AC 2023-2024, the targets were met.

Based on the analysis of the AC 2023-2024 data, faculty implemented the following changes in AC 2024-2025 to drive the cycle of improvement. In 2024-2025, the faculty began exploring the possible addition of 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. They also continued to spend time with students in every course reinforcing crucial concepts. Finally, they reevaluated and revised the comprehensive exam to ensure students were tested on content covered in the AICPA's competency framework.

As a result of these changes, in AC 2024 -2025, the target was not met. Thirty-one students completed the examinations. The average score was 75% (see Table 9).

The table below shows the results for the 2024-2025 assessment cycle for Measure 4.1.

Table 9: AC 2024-2025 Results

Academic Year	n (# of students)	Target	Actual Results
2024-2025	31	80%	75%

Decision:

In 2024-2025, the target was **not met**.

Based on the analysis of the 2024-2025 results, the faculty will implement the following changes in 2025-2026 to drive the cycle of improvement. The accounting faculty will analyze and identify difficult topic areas within the course and provide additional instructional support, practice exams, or study guides in these areas. In addition, to strengthening accounting knowledge in core principles earlier in the student's accounting program, faculty members will add a study app (Sharpen) to the ACCT3180 (Intermediate Accounting I) course beginning in the fall. Sharpen assesses current knowledge, identifies areas for improvement, and provides personalized study activities to boost student knowledge and exam readiness. Faculty will track test scores after implementation to gauge the impact of this intervention and make further data-informed decisions.

These changes will improve the students' ability to demonstrate thorough knowledge of accounting concepts and theories, thereby continuing to push the cycle of improvement forward.

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Measure 4.2 (Indirect; Graduating Student Survey)

Details/Description: Each semester, students who have applied for graduation in that semester receive an e-mail requesting they complete the School of Business graduating student survey. A follow-up e-mail(s) is also sent. This survey gathers information regarding their post-graduation plans, feedback on their experience in the School of Business, and feedback on their views of how effective they believe they are in accomplishing student learning outcomes. Students can choose 1 (Very Ineffective), 2 (Ineffective), 3 (Effective), or 4 (Very Effective). For this measurement, the results would be their feedback as related to their ability to “Demonstrate thorough knowledge of accounting concepts and theories.”

Target: The target is an average of 3.5.

Implementation Plan (timeline): The survey is sent during the last month of each semester.

Key/Responsible Personnel: The Director of the School of Business (or a designee) is responsible for this measure.

Finding: The target was met.

Analysis: As the School of Business started new student learning outcomes and measurements in AC 2024-2025, there is no direct comparison data from 2023-2024.

The table below shows the results for the 2024-2025 assessment cycle for Measure 4.2.

Table 10: AC 2024-2025 Results

Academic Year	n (# of students)	Target	Actual Results
2024-2025	16	3.50	3.69

In AC 2024 -2025, the target was met. Sixteen graduating students completed the survey. The average score was 3.69 (see Table 10).

Decision:

In 2024-2025, the target was met.

Based on the analysis of the 2024-2025 results, the faculty will implement the following changes in 2025-2026 to drive the cycle of improvement. Due to the changes that we are going to implement under measure 4.1, we'll track future survey results to gauge ongoing progress and identify any additional areas for improvement.

These changes will improve the students' ability to demonstrate thorough knowledge of accounting concepts and theories, thereby continuing to push the cycle of improvement forward.

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

The School of Business (SoB) started all new Student Learning Outcomes (SLOs) and measures in Academic Cycle (AC) 2024-2025. Therefore, AC 2024-2025 serves as the base year for data analysis for the new SLOs and for driving the cycle of continuous improvement in future years.

While the School of Business implemented new Student Learning Outcomes, many of the changes that were made based on the 2023-2024 results would still impact the 2024-2025 student learning outcomes, even if the student learning outcomes and measurements are slightly different. The following reflects all changes implemented to drive the continuous process of seeking improvement in AC 2024-2025. These changes are based on the knowledge gained through the AC 2023-2024 results analysis.

In regards to communication, in AC 2023-2024 and AC 2024-2025, Accounting faculty added additional communication assignments throughout their courses to build upon what students learn in BUAD2200. In one example, random selection apps were utilized which call on students to answer problems and give class presentations in various Accounting classes.

In regards to critical thinking, in AC 2023-2024 and AC 2024-2025, the FIN 3090 instructor ensured topics in business finance were current and related to future responsibilities of Accounting graduates. Additionally, the FIN 3090 instructor maintained the adoption of the XBRL technology and reinforced its use in the FIN 3090 case analysis. Additionally, Accounting faculty members continued to add critical thinking exercises in many of their courses.

For the knowledge of accounting concepts and theories, in AC 2024-2025, the Accounting faculty began exploring the possible addition of 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. They also continued to spend time with students in every course reinforcing crucial concepts. Finally, they reevaluated and revised the comprehensive exam to ensure students were tested on content covered in the AICPA's competency framework.

Table 11 is the summary of findings in AC 2024-2025 within the accounting discipline.

Table 11

Summary of findings AC2024- 2025 - Accounting

SLO #	Measure	Target Met?
1	1a.1 (Direct; BUAD 3270 International Business Plan Project – Professional Research Report with Executive Summary)	Yes
1	1b.1 (Direct; BUAD3270 International Business Plan Project - Presentation)	Yes
1	1c.1 (Indirect; MGT 4300 Peer Evaluation)	Yes

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1	1.2 (Indirect; Graduating Student Survey)	Partially
2	2.1. (Direct; ACCT4020 Comprehensive Project)	Yes
2	2.2 (Indirect; Graduating Student Survey)	Yes
3	3.1 (Direct; ACCT3190 Ethical Practice Case)	No
3	3.2 (Indirect; Graduating Student Survey)	Yes
4	4.1. (Direct; ACCT4300 Comprehensive Exam)	No
4	4.2 (Indirect; Graduating Student Survey)	Yes

Across the five direct measures, three of the five targets were met. Instructors' key lessons learned include:

- Providing additional practice and guidance on key course concepts and requirements (BUAD 3270, ACCT 3190 and ACCT 4300).
- Embedding model examples, developing videos and providing detailed rubrics (MGT 4300, BUAD 3270 and ACCT 4300).
- Providing additional study resources and practice exams to aid retention (ACCT 3180 and ACCT 4300).

Across the five indirect measures, most targets were above the benchmark, reflecting strong preparedness and interpersonal skills.

Overall, the School of Business is employing a data-informed approach to drive ongoing improvements. Through careful reflection, collaboration, and implementation of these strategies, the Accounting area aims to enable all its graduates to become well-prepared, adaptable, and proficient business practitioners.

Plan of Action Moving Forward

Based on the comprehensive analysis of direct and indirect measure results from AC 2024–2025, the Accounting area has identified several common themes and opportunities for targeted intervention. While most performance benchmarks were met or nearly met, key areas such as ethical decision making and mastery of core accounting principles highlight the need for strategic action.

Specific strategies noted previously include the following:

1. The instructors of the International Business course will continue to meet regularly to examine scoring and grading issues. They will be providing an additional comprehensive overview of the executive summary and business communication requirements in both the face-to-face and online courses in AC 2025-2026. They will also be providing an additional comprehensive overview of the presentation requirements in both the face-to-face and

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online courses in AC 2025-2026, including a rubric detailing their expectations. To continue the strengthening of the course topics and assessment, the instructors will collaborate to ensure course consistency.

2. The SLO committees are going to collaborate with the instructors of the Strategic Management course to record a video on expectations involving student collaboration and the importance of interactions with team members on the service-learning project.
3. The instructors of the ACCT4020 class will utilize a variety of pedagogical methods to assist students with their project. Best practices include professors embedding model examples of various business mergers into the course shell and the development of voice-narrated videos. These videos will provide step-by-step project/assignment directions for use by students.
4. Accounting faculty members are re-evaluating the practice case to determine if it is accomplishing the objective of the measurement. The instructor of ACCT3190 suggested that a case study involving ethical scenarios using the AICPA Code of Conduct would be more appropriate to gauge student awareness and understanding of ethical principles and dilemmas within the disciplines. Students will be provided with resources to explore the AICPA Code of Professional Conduct including webinars on compliance, creating a culture of ethical behavior and real-life applications of the Code. Instructors will track student performance to gauge the impact of these improvements.
5. The Accounting faculty will analyze and identify difficult topic areas within the course and provide additional instructional support, practice exams, or study guides in these areas. Faculty members will also add Sharpen to the Intermediate Accounting I course in Fall 2025.

To address these findings and foster a cycle of continuous improvement, the following general strategies will guide the Accounting area's actions in AC 2025–2026:

1. Enhance instructional support and learning resources. The accounting faculty will continue to add resources for students needing reinforcement of accounting principles and concepts in each of their accounting classes including practice exams, recorded tutorials, webinars and targeted study apps. These tools will support students with oral communication, complex accounting topics, and application of business concepts in core courses. Excel or Data Analytics case assignments have already been added to existing classes to improve students' technological and problem-solving skills.
2. Standardize assessment tools and expectations across courses. The Accounting area can develop and adopt consistent rubrics for key written reports, presentations, and project components. Clear evaluation criteria will help faculty identify patterns in student strengths and weaknesses, promote consistency, and enhance the quality of feedback.
3. Implement targeted interventions in underperforming areas. For courses and survey areas that fell below the benchmark, the faculty members can collaborate to revise instructional content and incorporate more interactive, application-driven exercises, including case studies and problem-solving workshops.
4. Expand faculty collaboration and pedagogical best practices. Faculty can be encouraged to share effective teaching methods and assessment techniques across disciplines at SoB Faculty Luncheons, Lunch & Learn, or school meetings.

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5. Strengthen engagement with industry and experiential learning. Building on successful experiential projects, the Accounting area will continue to involve external stakeholders and industry partners. Structured communication protocols, clear deliverables, and early feedback loops will enhance students' readiness for professional interactions and project success.

In conclusion, the School of Business and its accounting faculty strive to improve all aspects of student learning. New initiatives are constantly being introduced and evaluated based on their effectiveness. Measures of student learning outcomes are assessed each semester and will be compared to AC 2024-2025 results to determine progress. The School of Business fosters a collegial environment, with faculty frequently collaborating to ensure that effective strategies are shared with other faculty members. By driving the cycle of continuous improvement, the School of Business remains committed to preparing graduates to thrive in a dynamic global marketplace.