Assessment Cycle 2025 – 2026

Accounting, BS

Division: School of Business, College of Business and Technology

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Approved by: Dr. Scott Wysong, Dean **Date: June 23, 2026**

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 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.

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Analysis:

In AC 2024-2025, the target was met. Seventeen students completed the assignment with an average score of 95% (see Table 1).

Based on an analysis of the AC 2024-2025 results, the faculty implemented the following changes in 2025-2026 to drive the cycle of improvement. The instructors of the International Business course (BUAD3270) met regularly to examine scoring and grading issues. They provided 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 collaborated to ensure course consistency.

As a result of these changes, in AC 2025-2026, the target was met. Twenty-one students completed the assignment with an average score of 95.5% (see Table 1). This was a slight improvement over the results from AC 2024-2025.

The table below shows the results for the 2024-2025 and 2025-2026 assessment cycles for Measure 1a.1.

Table 1. Measure 1a.1 - AC 2024-2025 & AC 2025-2026.

Academic Year	n (# of students)	Target	Actual Results
2024-2025	17	80%	95%
2025-2026	21	80%	95.5%

Decision:

In AC 2025-2026, the target was **met**.

Based on an analysis of the 2025-2026 results, the instructor of International Business will implement the following changes in AC 2026-2027 to drive the cycle of improvement. The instructor plans to enhance class communication with student groups via the class Teams app to track project progress and teamwork and to post additional student resources.

These changes will improve students' ability to produce professional quality business documents that address and solve business and accounting requirements, thereby continuing to push the cycle of improvement forward.

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:

In AC 2024-2025, the target was met. Nineteen students completed the assignment with an average score of 97% (see Table 2).

Based on an analysis of the AC 2024-2025 results, the faculty implemented the following changes in 2025-2026 to drive the cycle of improvement. The instructors of the International Business course (BUAD3270) met regularly to examine scoring and grading issues. They provided 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 collaborated to ensure course consistency.

As a result of these changes, in AC 2025-2026, the target was met. Eleven students completed the assignment with an average score of 97% (see Table 2), maintaining the same percentage as that achieved in 2024-2025.

The table below shows the results for the 2024-2025 and 2025-2026 assessment cycles for Measure 1b.1.

Table 2. Measure 1b.1 - AC 2024-2025 & AC 2025-2026.

Academic Year	n (# of students)	Target	Actual Results
2024-2025	19	80%	97%
2025-2026	11	80%	97%

Decision:

In 2025-2026, the target was **met**.

Based on an analysis of the 2025-2026 results, the instructor of International Business will implement the following changes in AC 2026-2027 to drive the cycle of improvement. The instructor plans to enhance class communication with student groups via the class Teams app to track project progress and teamwork and to post additional student resources.

These changes will improve the students’ ability to prepare and deliver professional presentations that address and solve business and accounting requirements, thereby continuing to push the cycle of improvement forward.

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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:

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

Based on an analysis of the AC 2024-2025 results, the faculty implemented the following changes in 2025-2026 to drive the cycle of improvement. The instructors of MGT 4300 recorded videos on expectations involving student collaboration and the importance of interactions with team members on the service-learning project. Faculty tracked numerical scores to gauge the impact of this improvement on student perceptions of the contributions made by their peers.

As a result of these changes, in AC 2025-2026, the target was met. Nineteen students completed the assignment with an average score of 96.5% (see Table 3), a slight improvement over the results from AY 2024-2025.

The table below shows the results for the 2024-2025 and 2025-2026 assessment cycles for Measure 1c.1.

Table 3. Measure 1c.1 - AC 2024-2025 & AC 2025-2026.

Academic Year	n (# of students)	Target	Actual Results
2024-2025	21	95%	96%
2025-2026	19	95%	96.5%

Decision:

In 2025-2026, the target was **met**.

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Based on an analysis of the 2025-2026 results, faculty members will implement the following changes in AC 2026-2027 to drive the cycle of improvement. The instructors of Strategic Management and Policy noted that students demonstrated healthy communication throughout the experiential process with teammates and stakeholders, performing well with very little instructor intervention. Peer evaluations were brutally honest not only of others but of themselves, which indicated professional growth. Clearer instructions will be provided in the future regarding peer contributions to the final presentation and paper to strengthen student understanding.

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.

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:

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 (see Table 4).

Based on an analysis of the AC 2024-2025 results, the faculty implemented the following changes in 2025-2026 to drive the cycle of improvement. Faculty implemented changes from Measures 1a, 1b, and 1c as discussed above to determine the impact of those improvements on the Graduating Senior Survey.

As a result of these changes, in AC 2025-2026, the target was partially met. Ten students completed the survey. The average score of 3.60 for 1a, “Professional Documents”, met the targeted goal of 3.50 with a very slight decline from 2024-2025. However, both measures 1b and 1 c, “Professional Presentations” and “Stakeholder/team interactions” respectively, did not meet the target. The average score for 1b was 3.20 and 1c was 3.30 showing a decline in both measures compared to 2024-2025 (see Table 4).

The table below shows the results for the 2024-2025 and 2025-2026 assessment cycles for Measure 1.2.

Table 4. Measure 1.2 - AC 2024-2025 & AC 2025-2026.

Academic Year	Measurement	n (# of students)	Target	Actual Results
2024-2025	“Professional documents”	16	3.50	3.62
2025-2026	“Professional documents”	10	3.50	3.60
2024-2025	“Professional presentations”	16	3.50	3.50
2025-2026	“Professional presentations”	10	3.50	3.20
2024-2025	“Stakeholder/team interactions”	16	3.50	3.44
2025-2026	“Stakeholder/team interactions”	10	3.50	3.30

Decision:

In 2025-2026, the target was **partially <u>met</u>**.

Based on an analysis of the 2025-2026 results, faculty will implement the following changes in AC 2026-2027 to drive the cycle of improvement. Faculty will implement changes from Measures 1a, 1b, and 1c as discussed above to improve the results of the Graduating Senior Survey and will determine 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.

<u>Objective 2a</u>: Identify and decompose business and accounting problems into manageable units.

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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 company. Student teams are given a scenario based on a public company/organization. Based on that scenario, students will do an analysis of the company 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.

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

Findings: The target was Met.

Analysis:

In AC 2024-2025, the target was met. Forty-four students completed the assignment with an average score of 87% (see Table 5).

Based on an analysis of the AC 2024-2025 results, the faculty implemented the following changes in 2025-2026 to drive the cycle of improvement. Faculty members teaching ACCT 4020 utilized a variety of pedagogical methods to assist students with their project. Professors embedded model examples of various business mergers into the course shell and developed voice-narrated videos. These videos provided step-by-step project/assignment directions for use by students. Instructors tracked student performance to gauge the impact of these improvements.

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As a result of these changes, in AC 2025-2026, the target was met. Thirty students completed the assignment with an average score of 92.7% (see Table 5), improving their average from AC 2024-2025 by over 5%.

The table below shows the results for the 2024-2025 and 2025-2026 assessment cycles for Measure 2.1.

Table 5. Measure 2.1 - AC 2024-2025 & AC 2025-2026.

Academic Year	n (# of students)	Target	Actual Results
2024-2025	44	80%	87%
2025-2026	30	80%	92.7%

Decision:

In 2025-2026, the target was **met**.

Based on an analysis of the 2025-2026 results, faculty will implement the following changes in AC 2026-2027 to drive the cycle of improvement. Instructors of the course will continue to expand the case project, add a variety of financial analysis components (evaluation of financial reports, ratio and data analysis, policy review, GAAP developments) and provide class resources to develop students' technical competencies and critical thinking skills. In addition, case instructions will be revised to make them clearer and short videos about the project will be improved. Instructors will also 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 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 **not met**.

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Analysis:

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).

Based on an analysis of the AC 2024-2025 results, the faculty implemented the following changes in 2025-2026 to drive the cycle of improvement. As discussed above, faculty implemented changes from measure 2.1 and analyzed the results of those changes on the Graduating Senior Survey.

As a result of these changes, in AC 2025-2026, the target was not met. Ten students completed the survey. The average score of 3.40 for “Identify and decompose” represented a decline from 2024-2025 and did not meet the targeted goal of 3.50. Likewise, the average score of 3.10 for “Create and implement” was a decline from the same measure in 2024-2025 and fell short of the target (see Table 6).

The table below shows the results for the 2024-2025 and 2025-2026 and assessment cycles for Measure 2.2.

Table 6. Measure 2.2 - AC 2024-2025 & AC 2025-2026.

Academic Year	Measurement	n (# of students)	Target	Actual Results
2024-2025	“Identify and decompose”	16	3.50	3.69
2025-2026	“Identify and decompose”	10	3.50	3.40
2024-2025	“Create and implement”	16	3.50	3.56
2025-2026	“Create and implement”	10	3.50	3.10

Decision:

In 2025-2026, 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 will replace ACCT 4300 with Data Analytics to strengthen students’ critical thinking skills. In addition, faculty members will add more projects to their classes such as small cases utilizing real-world financial data (for example, utilizing Edgar to access annual reports of existing companies) to expand their experiential learning opportunities and enhance their decision-making activities. Faculty members 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.

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 Met.

Analysis:

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

Based on an analysis of the AC 2024-2025 results, the faculty implemented the following changes in 2025-2026 to drive the cycle of improvement. Accounting faculty members revised the practice case to more effectively accomplish the objective of the measurement. An ethical practice case was developed using the AICPA Code of conduct to appropriately gauge student awareness and understanding of ethical principles and dilemmas within the discipline. Students were provided with resources to explore the AICPA Code of Professional Conduct including appropriate webinars (ethical compliance, creating a culture of ethical behavior, real-life applications of the Code).

As a result of these changes, in AC 2025-2026, the target was met. Thirty-two students completed the assignment with an average score of 86% (see Table 7), improving their average from AC 2024-2025 by 9%.

The table below shows the results for the 2024-2025 and 2025-2026 assessment cycles for Measure 3.1.

Table 7. Measure 3.1 - AC 2024-2025 & AC 2025-2026.

Academic Year	n (# of students)	Target	Actual Results
2024-2025	29	80%	77%
2025-2026	32	80%	86%

Decision:

In 2025-2026, the target was **met**.

Based on an analysis of the 2025-2026 results, faculty will implement the following changes in AC 2026-2027 to drive the cycle of improvement. Students demonstrated a strong understanding of ethical decision-making through analysis of accounting scenarios and responses to professional ethics standards. Instructors of ACCT 3190 will expand the use of real-world ethical cases and reflective writing activities to further strengthen students' critical thinking and professional judgment skills. They will also continue to track student performance and 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.

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

Findings: The target was met.

Analysis:

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

Based on an analysis of the AC 2024-2025 results, the faculty implemented the following changes in 2025-2026 to drive the cycle of improvement. Faculty implemented changes under measure 3.1 and tracked the survey results to gauge ongoing progress and identify any additional areas for improvement.

As a result of these changes, in AC 2025-2026, the target was met. Ten students completed the survey with an average score of 3.60, a slight improvement over 2024-2025 (see Table 8).

The table below shows the results for the 2024-2025 and 2025-2026 assessment cycles for Measure 3.2.

Table 8. Measure 3.2 - AC 2024-2025 & AC 2025-2026.

Academic Year	n (# of students)	Target	Actual Results
2024-2025	16	3.50	3.56
2025-2026	10	3.50	3.60

Decision:

In 2025-2026, the target was **met**.

Based on an analysis of the 2025-2026 results, faculty will implement the following changes in AC 2026-2027 to drive the cycle of improvement. They will implement changes under measure 3.1 as mentioned above and will continue to track student performance and gauge the impact of these improvements.

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

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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.

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

Finding: The acceptable target was not met.

Analysis:

In AC 2024-2025, the target was not met. Thirty-one students completed the assignment with an average score of 75% (see Table 9).

Based on an analysis of the AC 2024-2025 results, the faculty implemented the following changes in 2025-2026 to drive the cycle of improvement. Accounting faculty members identified difficult topic areas within the course and provided additional instructional support in these areas. In addition, to strengthen accounting knowledge in core principles earlier in the student's accounting program, faculty members added a study app (Sharpen) to the ACCT3180 (Intermediate Accounting I) course beginning in the fall of 2025. Sharpen assesses current knowledge, identifies areas for improvement, and provides personalized study activities to boost student knowledge and exam readiness. However, it is noted that the benefit of Sharpen may not be realized yet because the current ACCT 3180 students have at least a year before they are eligible to take ACCT 4300. Faculty will continue to track test scores to gauge the impact of this intervention and make further data-informed decisions.

As a result of these changes, in AC 2025-2026, the target was not met. However, scores did improve. Twenty-one students completed the assignment with an average score of 79% (see Table 9), up 4% from 2024-2025.

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The table below shows the results for the 2024-2025 and 2025-2026 assessment cycled for Measure 4.1.

Table 9. Measure 4.1 - AC 2024-2025 & AC 2025-2026.

Academic Year	n (# of students)	Target	Actual Results
2024-2025	31	80%	75%
2025-2026	21	80%	79%

Decision:

In 2025-2026, the target was **not met**.

Based on an analysis of the 2025-2026 results, the class demonstrated good overall accounting knowledge, falling 1 point shy of the desired target. To continue and drive the cycle of improvement, faculty will implement the following changes in AC 2026-2027. Measure 4.1 will be moved to the capstone accounting class (ACCT 4020) and the SLO will be tested as one comprehensive review exam. Course instruction will reinforce key accounting concepts by adding experiential activities and practical application exercises. Emphasis will be placed on applying theoretical knowledge to real-world financial data. To better serve our students and the skills they need in the workplace, Data Analytics will be the required replacement course for ACCT 4300 to reflect the importance of analytics to the accounting discipline (workforce needs and certification exams). ACCT 4300 will continue to be offered as an advanced accounting elective but revised to include more CPA review coverage to meet the needs of our students seeking CPA licensure. Faculty will continue to track student performance and gauge the impact of these improvements.

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.

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:

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

Based on an analysis of the AC 2024-2025 results, the faculty implemented the following changes in 2025-2026 to drive the cycle of improvement. Faculty implemented changes under measure 4.1 and tracked the survey results to gauge ongoing progress and identify any additional areas for improvement.

As a result of these changes, in AC 2025-2026, the target was met. Ten students completed the survey with an average score of 3.50, although there was a slight decline in the results when compared to 2024-2025 (see Table 10).

The table below shows the results for the 2024-2025 and 2025-2026 assessment cycle for Measure 4.2.

Table 10. Measure 4.2 - AC 2024-2025 & AC 2025-2026.

Academic Year	n (# of students)	Target	Actual Results
2024-2025	16	3.50	3.69
2025-2026	10	3.50	3.50

Decision:

In 2025-2026, 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 will implement changes from Measure 4.1 as discussed above to improve the results of the Graduating Senior Survey and will determine the impact of those improvements.

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.

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. The following reflects all changes implemented to drive the continuous process of seeking improvement in AC 2025-2026. These changes are based on the knowledge gained through the AC 2024-2025 results analysis.

In regard to communication, in AC 2025-2026 the instructors of the BUAD 3270 met regularly to examine scoring and grading issues. They provided an additional comprehensive overview of the presentation requirements in both the face-to-face and online courses, including a rubric detailing their expectations. Instructors of MGT 4300 recorded videos on expectations involving student collaboration and the importance of interactions with team members on the service-learning project. They also tracked numerical scores to gauge the impact of this improvement on student perceptions of the contributions made by their peers.

For critical thinking, in AC 2025-2026 instructors of ACCT 4020 utilized a variety of pedagogical methods to assist students with their project. Professors embedded model examples of various business mergers into the course shell and developed voice-narrated videos. These videos provided step-by-step project/assignment directions for use by students. Instructors tracked student performance to gauge the impact of these improvements.

In regard to ethics and diversity, in AC 2025-2026 accounting faculty members revised the practice case to accomplish the objective of the measurement more effectively. An ethical practice case was developed using the AICPA Code of conduct to appropriately gauge student awareness and understanding of ethical principles and dilemmas within the discipline. Students were provided with resources to explore the AICPA Code of Professional Conduct including appropriate webinars (ethical compliance, creating a culture of ethical behavior, real-life applications of the Code).

For the knowledge of accounting concepts and theories, in AC 2025-2026 accounting faculty members identified difficult topic areas within the course and provided additional instructional support in these areas. In addition, faculty members added a study app (Sharpen) to the ACCT3180 (Intermediate Accounting I) course.

Table 11. Summary of Findings - AC 2025-2026.

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
1	1.2 (Indirect; Graduating Student Survey)	Partially
2	2.1. (Direct; ACCT4020 Comprehensive Project)	Yes
2	2.2 (Indirect; Graduating Student Survey)	No
3	3.1 (Direct; ACCT3190 Ethical Practice Case)	Yes
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, four of the five targets were met. Instructors' key lessons learned include:

- Providing additional guidance for cases/projects including comprehensive overviews, embedded model examples, videos and other course resources (BUAD 3270, MGT 4300, ACCT 3190 and ACCT 4300).
- Providing additional study resources to strengthen core accounting knowledge (ACCT 3180).

Across the seven indirect measures, four targets were below the benchmark, reflecting a need for improvement in the areas of communication and critical thinking. Targets were met in the areas of ethics and accounting knowledge, indicating strong perceptions regarding ethical preparedness and knowledge of accounting concepts and theories.

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 2025–2026, the accounting area has identified several common themes and opportunities for targeted intervention. While direct performance benchmarks were met or nearly met, key indirect areas in the areas of communication and critical thinking highlight the need for strategic action.

Specific strategies noted previously include the following:

1. The instructors of the International Business course will enhance class communication with student groups via the class Teams app to track project progress and teamwork and to post additional student resources.
2. The instructors of Strategic Management and Policy will provide clearer instructions on the class project regarding peer contributions to the final presentation and paper.
3. Instructors of Advanced Accounting will continue to expand the case project, add a variety of financial analysis components (evaluation of financial reports, ratio and data analysis, policy review, GAAP developments) and provide class resources to develop students' technical competencies and critical thinking skills. In addition, case instructions will be revised to make them clearer and short videos about the project will be improved.
4. Accounting faculty members will replace ACCT 4300 with Data Analytics to strengthen students' critical thinking skills. In addition, faculty members will add more projects to their classes such as small cases utilizing real-world financial data (for example, utilizing Edgar to access annual reports of existing companies) to expand their experiential learning opportunities and enhance their decision-making activities.

5. Instructors of Intermediate Accounting II will expand the use of real-world ethical cases and reflective writing activities to further strengthen students' critical thinking and professional judgment skills.

6. Course instruction in ACCT 4020 will reinforce key accounting concepts by adding practical application exercises. Emphasis will be placed on applying theoretical knowledge to real-world financial data.

To address these findings and foster a cycle of continuous improvement, the following general strategies will guide the accounting area's actions in AC 2026–2027:

1. Accounting faculty will expand experiential learning activities in all classes to engage students and improve their student learning opportunities. More exercises will be provided using AI in accounting situations. Students will be given increased access to guest speakers throughout the curriculum and 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.

2. To better serve our students and the skills they need in the workplace, Data Analytics will be a required course in the curriculum going forward and will replace ACCT 4300, Senior Seminar. Accounting faculty members believe this will also serve to strengthen students' critical thinking skills.

3. Faculty will implement targeted interventions in underperforming accounting courses and survey areas that fell below the benchmark.

4. The accounting faculty will continue to enhance instructional support and learning resources for students 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.

5. The college will continue to expand faculty collaboration and pedagogical best practices. Faculty are encouraged to share effective teaching methods and assessment techniques across disciplines at SoB faculty luncheons, Lunch & Learn forums, or school meetings.

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 2025-2026 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.