

Academic Degree Programs Assessment Plan

College of Business

Department of Accountancy

Bachelor of Science in Accountancy Program

Bachelor of Science in Accountancy Degree

September 2019

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1. Introduction

Program learning goals and objectives, and related assessment plans, have been part of our strategic operations for many years and are continually reviewed and updated. The Department of Accountancy has continued to refine its assurance of learning (AOL) processes during the past five years to maintain a comprehensive, program-specific AOL plan. Historically, all assessment activities were the responsibility of the Curriculum Committee. The Department revised its structure document in 2012 to create a separate AOL Committee to improve the efficiency and analysis of AOL data and more formally link curricular improvements to AOL analyses.

The primary role of the new AOL Committee was to review and approve assessment of learning plans, assessment assignments, and compile and analyze assessment data. It then recommended curricular changes for review by the department's Curriculum Committee. It was thought that the AOL Committee would focus on assessment processes and data, while the Curriculum Committee would focus on assessment outcomes and curricular design. The outcome of the AOL committee's review would be to propose an actionable plan linking a specific AOL outcome to a specific curricular improvement. The Curriculum Committee would then accept or reject that proposal. Ultimately, the goal was to remove some AOL processes and data review from the Curriculum Committee so that committee could utilize its time more efficiently. Unfortunately, operationalizing these disparate functions proved problematic. Assessment data was discussed in both committees and the AOL Committee was limited to recommending curricular improvement, instead of enacting it. The desired efficiencies did not materialize.

As a result, in the fall of 2017, the department moved AOL responsibility back to the Curriculum Committee. An assistant chair was designated as the department's primary AOL coordinator. This person coordinates faculty AOL assignments, receives AOL data and prepares preliminary reports for the Curriculum Committee. The assistant chair also provides specific AOL data to Curriculum Committee members as needed and informs both the Curriculum Committee chair and its members about the AOL process. This process has helped the Curriculum Committee focus more on AOL data trends and macro analysis.

In the spirit of continuous improvement, the Department made significant revisions to our BS program during the past five years. This report will reflect upon these changes in the pages that follow.

Writing course: The Department added a 1-hour writing course, ACCY 375, that requires students to prepare emails, executive summaries, and reports in an iterative process. Students meet in small groups or individually with the instructor and graduate assistants to receive feedback and then rewrite. A student who completed an internship at BDO and received a full-time job offer commented:

“NIU’s undergraduate program has done a phenomenal job at ensuring their students are able to become effective communicators by the time they enter the real world. Courses such as ACCY 375, which focused on oral and written communication skills and styles, may seem unnecessary to be deemed required at a college-level at first glance. However, skills taught in that course are extremely important. Having effective

communication skills is the best way to stand out to superiors even prior to performing any audit-related work.”

Data analytics: The Department chose to require a 3-hour required data analytics course, ACCY 415, in the senior year. This course discusses a critical thinking framework, highlights decision making biases, and requires students to clean, manipulate, and analyze data. They also learn how to utilize Tableau for visual presentations. According to a spring intern student:

”NIU prepared students to use analytic skills and technology tools to be problem-solvers in the real world. Analytical skills are especially beneficial to possess in the field of audit, as we are expected to be able to face a potential problem and be able to analyze why the problem has occurred, how it affects the overall audit, and how to fix it. Courses such as ACCY 415 embodied a similar structure and was heavily dependent on the use of technology and analytical skills, which is exactly what is needed to perform with professional skepticism as an auditor.”

Microsoft Excel Certification: Students are required to complete Microsoft Excel Certification at the basic level and to test for advanced certification. This requirement helps ensure that students are prepared to contribute to their employers immediately. A spring 2018 PwC intern student commented:

“The Accountancy Department at Northern Illinois University (NIU) did an excellent job preparing me for this internship. I was able to keep up with the associates in Excel thanks to Data Analytics in Accounting (ACCY 415) and Intermediate Cost Management (ACCY 320). These classes had the requirement to become Excel certified (Basic and Expert). Without these certifications, I would not have been as proficient in Excel as I was during my internship.”

2. Student Learning Outcomes (SLOs)

**Northern Illinois University
Department of Accountancy**

Learning Goals and Objectives – Bachelor of Science in Accountancy Program (BS)

Graduates of the Bachelor of Science in Accountancy Program will be prepared for entrance into the profession or graduate study. They are expected to achieve the College of Business undergraduate learning goals and objectives and the following Department of Accountancy learning goals and objectives:

LEARNING GOALS	LEARNING OBJECTIVES
<p>I. Develop and apply accountancy and business knowledge</p>	<p>Learning Objective 1: Demonstrate appropriate knowledge of technical accounting concepts. Learning Objective 2: Identify problems and consider alternative solutions. Learning Objective 3: Select data and methodology needed to make decisions. Learning Objective 4: Apply appropriate technology.</p>
<p>II. Demonstrate professional skills</p>	<p>Learning Objective 5: Write with clarity and appropriate grammar. Learning Objective 6: Deliver professional and effective presentations.</p>
<p>III. Demonstrate awareness of ethical issues in business and accounting</p>	<p>Learning Objective 7: Articulate relevant codes of conduct and professional standards.</p>
<p>Assurance of Learning</p>	<p>The NIU Department of Accountancy engages in assessment efforts to determine the degree to which we are achieving our learning objectives in support of our learning goals. To this end, we collect both direct and indirect measures of student learning. Direct assessment data is collected from faculty members who use a variety of course-embedded measures (e.g., project reports, exam questions, in-class presentations, etc.) and from employers who evaluate our students while on internship. Indirect assessment data (e.g., survey responses) are collected to complement our direct assessment observations. Each year, the Assistant Department Chair compiles the assessment data and presents it to the Curriculum Committee for its review. The Curriculum Committee chair then forwards the results of that review to the full faculty to foster continuous improvement and facilitate effective delivery of our curriculum.</p>

3. Program-by-Baccalaureate Student Learning Outcomes Matrix

Program Student Learning Outcome	Baccalaureate Student Learning Outcomes							
	A. Global inter-connections and inter-dependencies	B. Intercultural competencies	C. Analyze human life and natural world inter-connections	D. Critical, creative, and independent thought	E. Communicate clearly and effectively	F. Collaborate with others	G. Quantitative and qualitative reasoning	H. Apply knowledge/skills creatively
1. Demonstrate Appropriate Knowledge of Technical Accounting Concepts				M			S	M
2. Identify Problems and Consider Alternative Solutions				M			S	
3. Select Data and Methodology Needed to Make Decisions							S	
4. Apply Appropriate Technology				M			S	M
5. Write with Clarity and Appropriate Grammar					S			
6. Deliver Professional and Effective Presentations					S	M		M
7. Articulate Relevant Codes of Conduct and Professional Standards							S	
Overall				M	S	M	S	M
<i>Note.</i> S = strongly supports, M = moderately supports, blank cell = doesn't support								

4. Curriculum Map

Course Number	Course Description Required (R) or Elective (E)	Program Student Learning Outcomes						
		1. Demonstrate Appropriate Knowledge of Technical Accounting Concepts	2. Identify Problems and Consider Alternative Solutions	3. Select Data and Methodology Needed to Make Decisions	4. Apply Appropriate Technology	5. Write with Clarity and Appropriate Grammar	6. Deliver Professional and Effective Presentations	7. Articulate Relevant Codes of Conduct and Professional Standards
ACCY 206	Introductory Financial Accounting (R)*	B	B					B
ACCY 207	Introductory Cost Management (R)*	B	B					
ACCY 310	Accounting Information Systems (R)*	B	B	B	B			
ACCY 320	Intermediate Cost Management (R)	D	D	D	D			
ACCY 331	Financial Reporting I (R)	D	D					D
ACCY 332	Financial Reporting II (R)	D	D					D
ACCY 360	Assurance Services (R)	D						D
ACCY 370	Accounting Career Planning Seminar (R)					B	B	
ACCY 375	Accountancy Writing Lab (R)					D	D	
ACCY 415	Data Analytics in Accounting (R)	P	P	P	P			
ACCY 433	Financial Reporting III (E)	P	P					P
ACCY 435	SEC Reporting and Corporate Governance (E)	D						
ACCY 450	Taxation of Business Entities and Individuals (R)	D	D					D
ACCY 462	Internal Auditing (E)	D	D					D
ACCY 465	Forensic Accounting/Fraud Investigation (E)	D	D					

Course Number	Course Description Required (R) or Elective (E)	Program Student Learning Outcomes						
		1. Demonstrate Appropriate Knowledge of Technical Accounting Concepts	2. Identify Problems and Consider Alternative Solutions	3. Select Data and Methodology Needed to Make Decisions	4. Apply Appropriate Technology	5. Write with Clarity and Appropriate Grammar	6. Deliver Professional and Effective Presentations	7. Articulate Relevant Codes of Conduct and Professional Standards
ACCY 467	Auditing of Accounting Information Systems	P	P	P	P			
ACCY 470	Accountancy Advanced Writing Lab		P			P	P	
ACCY 472	Independent Study in Accountancy	p**	p**	p**	p**	p**	p**	p**
ACCY 473	Internship in Accountancy	P	P	P	P	P	P	P
ACCY 480	Governmental and Not-For-Profit Accounting	D						
ACCY 490	Current Topics in Accountancy	p**	p**	p**	p**	p**	p**	p**
ACCY 499	Honors Directed Research in Accountancy	p**	p**	p**	p**	p**	p**	p**
		<p><i>Note.</i> Course supports the outcome at the B=beginning, D=developing, or P=proficient level. * - Denotes a course within the College of Business Core. ** An independent study, current topic or honors directed research course should support multiple student learning outcomes, depending upon the nature of the project or class, at the Proficient level.</p>						

5. Assessment Methods

Assessment Method	Explanation					
	Description	Student-Level Achievement ^a	Program-Level Target ^b	When Data Will be Collected	Person Responsible	SLOs
Faculty Assessment of Learning Objectives	<p>Faculty directly assess student achievement of an assigned learning objective through a class assignment (project, exam problem) that is evaluated using a rubric developed by the faculty member for the assignment.</p> <p>Faculty communicate the outcome of their direct assessment exercise using a common form. The form prompts the faculty member to describe the assessment activity and why it was chosen, evaluate its similarity to previous assessment activities, reflect upon the assessment activity, and respond objectively (through a Likert scale) to the assessment activity and process.</p>	Students exceeding expectations receive a score of three (3), meeting expectations (2), and not meeting expectations (1). The student-level target is a 2.0 or greater.	75% of all students will meet or exceed the student-level target of 2.0.	A sample of courses is chosen at the beginning of each Fall and Spring semester. Samples are chosen in both a cross-sectional and longitudinal design to identify trends over time and to provide point estimates of achievement for specific semesters.	The Assistant Chair responsible for assurance of learning identifies courses, collects data and provides a preliminary report to the Curriculum Committee with the assistance of the Department Chair's staff. The Curriculum Committee reviews the report and the underlying data (as needed) and recommends curricular improvements to the faculty.	All
University Alumni Surveys	Accountancy graduates are asked questions about their perceptions of the level of preparedness the program provided for their individual careers.	Alumni rate their perception of the program from "very well prepared (5)" to "not well prepared (1)". The target is a score of 4.0 or greater for each question.	90% of alumni graduating one-year prior to the administration of the survey will rate their perception of preparedness at a 4.0 or higher.	The survey is administered each year.	The university administers the survey. The Curriculum Committee reviews alumni responses.	All

Assessment Method	Explanation					
	Description	Student-Level Achievement ^a	Program-Level Target ^b	When Data Will be Collected	Person Responsible	SLOs
Periodic Faculty Review of BS program and courses	Faculty evaluate courses and the BS program periodically to ensure that course content is current and complete, and that the curriculum meets the needs of students and the profession.		General measure of all goals.	At least once every three years	Curriculum Committee and ACCY faculty.	All
Accounting Executive Advisory Board Guidance	Alumni and supporters of NIU Accountancy who work in the profession and hire recent graduates meet to provide guidance to our leadership and program.		General measure of all goals.	Semi-Annually	Department Chair	All
Exit Surveys	BS candidates are asked questions about their perception of the program and the role their educational experience will play in their future careers.	Students rate their perception of the program from “very well prepared (5)” to “not well prepared (1)”. The target is a score of 4.0 or greater for each question.	90% of graduating students will rate their perception of preparedness at a 4.0 or higher.	Semi-Annually	Assistant to the Chair	All
AACSB Accreditation Process	Feedback from the AACSB visitation team that applies international standards to our program.		General measure of all goals.	Report filed annually; visitation every five years.	Department Chair, Assistant to the Chair	All
<p><i>Note.</i> ^a Student-level target is the score or performance an individual student must demonstrate to say the student met the student learning outcome. ^b Program-level target is the percent of all students that must demonstrate they meet the student learning outcome.</p>						

ASSESSMENT METHODS-BY-OUTCOMES MATRIX

Assessment Method	Program Student Learning Outcome						
	1. Demonstrate Appropriate Knowledge of Technical Accounting Concepts	2. Identify Problems and Consider Alternative Solutions	3. Select Data and Methodology Needed to Make Decisions	4. Apply Appropriate Technology	5. Write with Clarity and Appropriate Grammar	6. Deliver Professional and Effective Presentations	7. Articulate Relevant Codes of Conduct and Professional Standards
Faculty Assessment of Learning Objectives	S*, D	S*, D	S*, D	S*, D	S*, D	S*, D	S*, D
University Alumni Surveys	S, I	S, I	S, I	S, I	S, I	S, I	S, I
Periodic Faculty Review of BS Program Courses	S, I	S, I	S, I	S, I	S, I	S, I	S, I
Accounting Executive Advisory Board Guidance	S, I	S, I	S, I	S, I	S, I	S, I	S, I
Exit Surveys	S, I	S, I	S, I	S, I	S, I	S, I	S, I
AACSB Accreditation Process	S, I	S, I	S, I	S, I	S, I	S, I	S, I
<p><i>Note.</i> F=formative assessment, S=summative assessment, D=direct assessment, and I=indirect assessment. * - Faculty assessment of learning objectives has both a formative and a summative component. Courses are assessed by the instructor of record and are used by that instructor to improve course design, delivery and student outcomes. The curriculum committee generally uses a summative approach in assessing whether the curriculum is meeting the department’s learning objectives, and when needed, uses a formative approach to evaluate particular courses or related course sequences.</p>							