

**University Assessment Panel**  
**November 1, 2019**  
**10:00–12:00 p.m. Altgeld 315**

**MINUTES**

**Present:** Arado, Ballantine, Brain, Comber, Douglass, Cripe, Gipson, Hathaway, Hughes, Jaekel, Jones, Joung, Lagana, Osorio, Santuzzi, Subramony, Zack

**Guests:** Amy Buhrow, Senior Director, Strategy, Student Success, & Accreditation, College of Business; Daewoo Park, Associate Dean, College of Business

**1. Announcements**

- a. Carolinda Douglass announced the two new members of the committee:
  - i. Antoinette Jones from the Office of Educator Licensure and Preparation
  - ii. Courtney Hughes from the School of Health Studies in the College of Health and Human Sciences.
- b. Douglass introduced the guests as well from the College of Business (COB).
  - i. Daewoo Park, Associate Dean, College of Business
  - ii. Amy Buhrow, Senior Director, Strategy, Student Success & Accreditation, College of Business
- c. Everyone went around the room for introductions and stated their name and department.

**2. Review of Assessment Plans and Status Reports**

- a. Brad Cripe gave some background information on the programs.
  - i. There are four programs.
  - ii. They are in different stages, so it is interesting to assess them.
  - iii. The department is looking forward to the committee's feedback.
- b. Question regarding the distinction between a Master of Accountancy (M.A.C.) and Master of Accounting Science (M.A.S.).
  - i. M.A.S. is the degree the student would get if the student already earned a bachelors in accounting. The M.A.C. is the degree for the students that did not earn a bachelors in accounting.
  - ii. The M.A.C. is very abstract and only has one elective choice. The M.A.S. has four required courses and six electives.
- c. B.S. in Accountancy – Assessment Plan and Status Report
  - i. Brad Cripe, Professor, Department of Accountancy, College of Business; Amy Buhrow, Senior Director, Strategy, Student Success, & Accreditation, College of Business; Daewoo Park, Associate Dean, College of Business were in attendance to discuss the report.
  - ii. Douglass opened the conversation on the student learning outcomes (SLOs).
    1. Ritu Subramony said it is helpful to have an introduction.
    2. Carrie Zack said the B.S. and the M.A.C. sound like they have similar SLOs.
      - a. Make sure it is clear what the difference is between the B.S. and the M.A.C. SLO 1 looks like it is the same at both levels.

- b. The objective is correlated, but the level of difficulty is not. That is the idea with this technical body of knowledge. Would a different verb help in the M.A.C.?
  - c. It is difficult to know what “appropriate knowledge” encompasses. How broad is that? What are they expected to know? It would be helpful to know what the scope is.
  - d. This SLO used to be broken out into specific areas (i.e., tax, managerial, etc.). The department decided it then had to assess each of these functional areas separately. They intentionally made it too general, but they may have went too far. SLO 1 is trying to encompass all of these areas.
  - e. Douglass asked they do not expect students to know all those functional areas?
    - i. Not in the same level of detail. Students can select different electives, which would take them down a different learning path.
    - ii. From the opening, it was difficult to see what the skills were. At the results, once seeing the classes assessed and what the professors were saying, it was clear. Maybe bring some of this forward.
  - f. You rely very heavily on one method, but this method covers a lot of ground. The appendix has a lot of useful data. It would be great if this breadth of data could be reflected in the methods as well.
3. Subramony said overall she was very impressed. Having a direct data for the SLOs would be helpful, such as exit interviews. Are the students prepared? Are they meeting these SLOs?
    - a. Cripe said he is comfortable with the numerical data, but the subjective data is more difficult for him.
  4. For SLO 2, maybe consider “evaluate alternative solutions”, or use “develop” instead of “consider”. Use something that is more measurable. This is similar to SLO 3 with “select data”. SLO 7 says “articulate relevant codes of conduct”, what is this trying to get?
    - a. The objective is articulation and the measurement is not articulation.
    - b. You want them to communicate effectively, but that is not what you are measuring.
      - i. Cripe confirmed this.
  5. Subramony also encouraged to add the context to the objectives as well. Right now, they could be for any program.
  6. Zack built on this. The SLOs under the first learning goal, SLO 2 through SLO 4 does not seem specific to accounting. What types of problems? What is the appropriate technology? Answering these types of questions would make it more specific to accounting.
- iii. Douglass directed the conversation towards methods.
    1. Zack said with the first assessment method, this is very broad. You get a sense that the program goes into detail and looks into all of this.

This does not seem like a method. More information, such as a list of the assessment methods used, would be helpful here.

- a. If it is not too burdensome to break it out and show us. This way we can see things earlier and later in the program. This would show the granular detail then that is hidden from our view as the committee reading the report.
  - b. Cripe said he assigned assessment activities. There is a set of junior level and senior level classes. He tried to assess the junior level class that is a prerequisite for the senior level class. Then, he tried to assess the same group of students.
    - i. For example, Cripe assessed the junior level course one year and then the same group of students the following year in senior level course.
    - ii. In the curriculum committee, we try to compare the results. This is the goal to track the same group of students.
    - iii. Issues arise with faculty changes, so there is some noise in the data.
  - c. Committee recommended taking the method and breaking it down a little more. One of the utilities of the assessment plan is it provides a roadmap for faculty. You are doing the things you need to be doing, but it is helpful for laying it out in the plan. This will also help for whoever does this after you as well.
  - d. Douglass said it is formative and summative. You are also trying to follow the same students, which did not come through on the report.
2. Maybe report on the formative as well.
    - a. They decided on the summative route since they saw it as a safer one. They may have defaulted on this too much.
  3. There are similar methods for all the programs. The assessment with periodic faculty assessment is an important activity, but it is not an assessment method itself.
  4. Subramony went to the last page of the report for her question. Does this mean all these courses are providing data?
    - a. Cripe confirmed.
  5. Are you collapsing all of these into one table?
    - a. Cripe said yes for this report. The curriculum committee sees the individual report. There is an enormous amount of data. For the assessment, he tries to collapse all of it since the report of 50+ pages is already a lot.
  6. Subramony asked if the methods used in classes might be different, such as multiple choice, essay, or final exam.
    - a. Cripe agreed. He said he assigns the courses, but he does not assign the method they decide to use.
  7. Subramony asked if there is a way to make this more sustainable and more efficient in terms of assessment? Could there be some merits to being less selective and less courses and focus more on the methods,

such as multiple choice. Or by doing all of these, at an aggregate level, can you sort the data by method?

- a. These measure very different things. There is a lot coming in.
8. Zack commented on this, as outsiders we do not know how these things are being scored and what is being looked at. Normally, we would ask to see the rubric or how this is being scored, but that may be a lot. In addition, aggregating the courses together obscures the differences and students across different courses may be counted multiple times as well. This messes with data.
  - a. Cripe confirmed that this has to be happening. By taking that junior class, they might be being hit several times during the assessment, and he does not know what the bias would be here.
9. Douglass questioned the target with the first assessment method. Why 75%?
  - a. Cripe said this was an agreed upon number. They felt like a “C” as a 70% was an achievable goal and it was felt that this was too low. An 80% is possibly too aspirational, so a 75% was a compromise in the middle.
  - b. 25% of students might not make the target. This seems like a lot of students. This is just about the success of the students. Why is 25% of the students not succeeding at this level?
    - i. Cripe agreed this would be a problem. Their achievement goal is a great mindset. They need to do a better job and of taking this out. Disentangling would be helpful.
    - ii. It is hard for the master’s program as well. The objectives should be lighter for the undergraduate level.
    - iii. The objectives are lighter, so the assessment level should be the same. It is not about performance, but it is all about the grade. It is about what they know. If 25% do not demonstrate technical performance this would be a real problem.
    - iv. Cripe said maybe our goal is too low and we are not where we want to be. He is going to take this back to the curriculum committee to discuss.
  - c. Student level as well as program level data is really rich. The intern piece would be particularly rich. There are some really great data points.
    - i. They have tried several times to get firms to give feedback on their interns and they refuse for various reasons. They are often saying they cannot for legal reasons of performance evaluations.
    - ii. Douglass asked if they can give you an aggregate?
    - iii. Cripe said they know these students get fulltime offers. That is the only bar they are getting. They have struggled here for getting a sense of how well they

- did. They need to figure out how to get something quantifiable from them.
- d. Maybe consider surveying the recruiters. The accounting program is the only one that has mass amounts of students going to specific employers. If they did a biennial survey of the top five recruiters, it might be another way at it.
    - i. Douglass clarified it was for the top five recruiters of NIU students.
    - ii. These conversations are probably being had when recruiters decide how much time and effort is going to be spent recruiting from different schools.
    - iii. Cripe agreed. They had 70 employers recruit accounting students from them in the fall. They cannot target why exactly, but they have an idea.
  - iv. Douglass directed the conversation to results.
    1. Zack had a question about the SLOs numbers dropping off to 55 in the most recent years.
      - a. Cripe said they had their accreditation visit recently. They decided they were doing to do less assessment and more review of what they had done already. This explains the fall off. They are separately accredited, so there are a lot of reports prepared.
    2. Douglass had a comment about the indirect feedback. If you can quantify this, it would help. It is so anecdotal.
      - a. Cripe said there is a bias he has. He thinks indirect is not quality, but he knows it is. They are so focused on direct in the department. There is also a lot of emphasis on the students' performance in the classroom.
      - b. Douglass emphasized the importance of alumni perception.
      - c. Subramony said try to make scenarios across different areas where you can.
    3. Subramony made a comment about the SLOs.
      - a. She asked what SLO 1 and SLO 2 revolve around. It is unclear what each SLO is referring to context-wise, but there are results to them.
    4. There was a comment about appendix for SLO 7. The data may be skewed because of the cohort. Can you get students' perception at the end of their internships since you might not be able to get it from the employers?
    5. There is rich data that can form what is happening in the methods.
  - v. Douglass directed the conversation to the use of the results.
    1. Douglass emphasized the department used their results well. She found this part impressive. Are you looking at how you can change assessment? I know you are looking at how you can change learning.
    2. Subramony said the SLOs are focused on technical competency. Are they aware of the more technical aspects of accounting? There could be very simple guidelines that would help here.

- a. Cripe said yes this is going on, but it is not stated in the report.
  - 3. Zack noticed two courses were added. She was wondering when were they added? It would be useful to know when those changes were made. It would let us know the impact of the change.
    - a. Cripe said they were in 2014-2015 due to the assessment.
  - 4. This is in regard to the advisory board. One of the student's writing examples of describing professional skepticism aligns well with critical thinking. This should be noted that this is how this is being taught inside the classroom.
- d. M.A.S. Master of Accounting Science – Assessment Plan and Status Report
  - i. Brad Cripe, Professor, Department of Accountancy, College of Business; Amy Buhrow, Senior Director, Strategy, Student Success, & Accreditation, College of Business; Daewoo Park, Associate Dean, College of Business were in attendance to discuss the report.
  - ii. Douglass noted that there was a rich conversation on the previous degree. It is important to focus on the new components and not repeat anything already said.
  - iii. Douglass opened the conversation on the SLOs.
    - 1. What is the distinction between the M.A.S. and the Master of Science in Taxation?
      - a. Cripe said the M.A.S. is for students very early on in their career and education. They have very low experience. There are four classes available that are tax related that would prepare them for an entry level tax position at a firm. The Master of Science Taxation is the program that would come after the M.A.S. Students would come back after different milestones, such as earning their CPA and working a few years at their career. This is a ten course, very technical foundation in taxation. It is all the functional areas of tax. These are very in-depth tax classes that would not be seen in the M.A.S.
    - 2. Zack asked about SLO 6. What skills are being evaluated and how can they be demonstrated?
      - a. Subramony said it is important to consider what are you getting graduates prepared for.
      - b. Cripe said there was a change in faculty slightly. There are still team activities, but we changed more to a debate approach.
    - 3. How do you measure SLO 3?
      - a. There is a research class all students are required to take. They are given a case they are required to research. A professional comes in for presentation day, and they provide recommendations to the professional on how to solve this case in a real-world scenario. They also defend this conclusion to the professional since the professional will try to unravel this conclusion. This is how we are attempting to

assess SLO 3. We assess their ability to defend these robust conclusions.

- iv. Douglass directed the conversation to the methods.
    - 1. She said all of her comments are the same as previously mentioned.
  - v. Douglass directed the conversation to the results.
    - 1. Committee said it was similar comments.
  - vi. Douglass directed the conversation to the use of the results.
    - 1. She pointed out on page 15, the synthesis of goal outcomes for objective one, this is exactly what the committee is looking for. She appreciates them for looking into this so carefully.
    - 2. There was a comment on the results. The last column title “variance” is not appropriate for what is being reported there. It should be “difference.”
- e. Master of Science in Taxation – Assessment Plan and Status Report
- i. Brad Cripe, Professor, Department of Accountancy, College of Business; Amy Buhrow, Senior Director, Strategy, Student Success, & Accreditation, College of Business; Daewoo Park, Associate Dean, College of Business were in attendance to discuss the report.
  - ii. Douglass mentioned that Cripe said earlier this program may be towards the end of its lifecycle. This surprised her. Can you say a little bit more on why?
    - 1. Cripe said they have struggled the last ten years with enrollments in the program. The firms are no longer encouraging their employees to go out and get this additional degree. Firms are now doing in-house training for this. Firms are no longer valuing this degree the same way they used to. This is very hard and frustrating for them since it is a great program, but the enrollment is so low in courses. They might hibernate it for a while and bring it back in the future. He stated firms care more about the students’ level of preparedness for taking the CPA exam.
    - 2. Douglass asked if the firms care more about students’ ability to pass the CPA exam rather than having the credential?
    - 3. Cripe confirmed this.
    - 4. Subramony asked if this degree could be a blend with the J.D./MBA?
      - a. Cripe said he talked to Marc Falkoff about some synergies here since there are some faculty that have J.D.’s.
      - b. The enrollment in the M.A.S. program has been very high, so the low enrollment in this degree with 30 students has been a disappointment.
  - iii. Douglass opened the conversation on the SLOs.
    - 1. What do you mean by primary authority?
      - a. Cripe said the law has primary and secondary authority. Primary authority is defined by the law as regulation passed by cases. Other things like textbooks, opinion pieces are secondary. It is interpretations of primary authority. It is the difference between an informed opinion and the actual law itself.

2. Zack asked what the relation was between the learning goals and the learning objectives? For both learning goals, she had questions on the appropriateness for what objectives went with them because of the level of language used.
    - a. Cripe said he understands what she is saying. His perspective was this program is the level of information they can give them. The expectation is very high, so they need to determine how to communicate this.
  - iv. Douglass directed the conversation to the methods.
    1. Committee said it would be similar results.
  - v. Douglass directed the conversation to the results.
    1. Cripe said you may see areas of his frustration in this part. After ten years of experience, he has certain expectations of the students. The information is so technical and narrow even though the expectations are so high. They have so much experience, and yet they cannot demonstrate this sometimes. There are variances in the assessment plans since their experience was in different functional areas.
    2. Douglass said she thinks some of this incorporates the indirect better than the other programs.
  - vi. Douglass directed the conversation to the use of results.
    1. Subramony asked if this program is going to be eliminated.
      - a. Cripe said there is no intention to eliminate the degree at this time. They plan to just hibernate it for the time being.
      - b. Douglass said you would just say there are no students in the program at the time, but it is difficult to leave a program on the books without students in it. We need to be transparent with the students.
- f. Master of Accountancy (M.A.C.) – Assessment Plan and Status Report
- i. Brad Cripe, Professor, Department of Accountancy, College of Business; Amy Buhrow, Senior Director, Strategy, Student Success, & Accreditation, College of Business; Daewoo Park, Associate Dean, College of Business were in attendance to discuss the report.
  - ii. Douglass clarified that this is a new program.
  - iii. Cripe noted there is some overlap with these students' first year; it is more accelerated. They are taking a 500 level course that mirrors 300 level content with an extra project, for example. Then, they take five actual graduate level courses once they have more experience.
  - iv. Douglass opened the conversation on the SLOs and methods. There has not been much of a change yet to use the results.
    1. Zack said she noticed the first learning goal has technology, but she did not see any of the learning objectives with technology.
    2. The number of SLOs is significantly less than the other programs. The interpretation gathered from this was the purpose of this degree was entirely on passing the CPA exam.
      - a. Cripe confirmed this.
    3. With the curricular map, there is only one course that addresses SLO 3 and it is labeled as beginner.



- a. Cripe agreed. It would be disingenuous as labeling it as developmental even though they have never done research prior to this point.
- b. Given this is a graduate program, do they not do any other research in other courses? For writing a paper, they have to do a level of research.
  - i. Cripe confirmed they have other projects that have research involved.
  - ii. Identifying these other opportunities in other courses would help determine how developed they are as well in this area.
- v. Douglass said there was nothing new to mention for the methods.
- vi. Douglass asked if there were any comments on the results they have so far.
  - 1. Subramony said what are the experiences that would be helpful for them in future years. These might be good areas to assess. This is something to reflect on.

### **3. Other Business**

### **4. Adjourn**

Meeting adjourned at 11:23 a.m.

Next meeting Friday, November 15, 2019, 10:00 a.m. in Altgeld 315