

**Departmental/Program Assessment Report Form 2015-16**

Assessment reports will be completed through Qualtrics to make it easier to share and compile data across campus. The reporting questions will be similar to the questions used in the past, but with some additional detail requested in some areas to help us in collecting and analyzing college and institution-wide data on assessment practices. Your assessment reports will be maintained on file electronically on a password secure site (SharePoint). Other individuals on campus will have access to your reports.

Please complete one Assessment report per learning outcome that you are reporting on.

Name Please identify your department or program and the name of your assessment liaison:

Department/Program: **College of Business, Economics, and Computing / Accounting Major**  
Assessment Liaison: Dr. Michele Gee

Q1 1. What learning outcome did you assess for this report? (Reminder - if you assessed multiple learning outcomes this academic year, you should complete a separate report for each outcome.)

**Accounting Learning Goal 1 (ACCTLG1) Advanced Accounting: Students will be able to prepare corporate financial statements and to analyze corporate annual reports. Fall 2015**

Q2 2. Which of the institution-wide shared learning goals does this outcome connect to?

- Communication (1)
- \* **Reasoned Judgment** (2)
- Social and Personal Responsibility (3)

Q3 3. What assessment tool(s) or method(s) did you utilize? (Check all that apply)

- Survey (1)
- Standardized exam (2)
- Exam from a course or courses (3)
- Assignment from a course or courses (4)
- Student portfolios (5)
- \* **Direct observation of student work or performance** (6)
- Other (7)

Q4 4. What type of measurement did you utilize?

- \* **Direct (asking students to demonstrate their learning)** (1)
- Indirect (asking students to self-report their perceived level of learning) (2)
- A combination of the above (3)

Q5 5. What type of methodology did you use?

- Qualitative (1)
- \* **Quantitative** (2)
- A combination of the above (3)

Q6 6. What type of course delivery methods did you use to collect your data? If your assessment project is course-based, please identify the course delivery method.

- \* **Face to face** (1)
- Online (2)
- Hybrid (3)
- Flex Option (Competency Based)
- A combination of the above (4)
- Other: Please Specify: \_\_\_\_\_

Q7 7. What was the process of analysis? How did you involve your department in the process of analysis? (100 words)

**In order to assess this Accounting Learning Goal students were required to submit a “Financial Statement Analysis Project”. This project consisted of finding and analyzing the 2014 annual reports of the pharmaceutical company AbbVie, and one of its competitors on the Internet. After analyzing these reports, students responded to a series of questions provided as assigned by the professor. These questions are outlined below.**

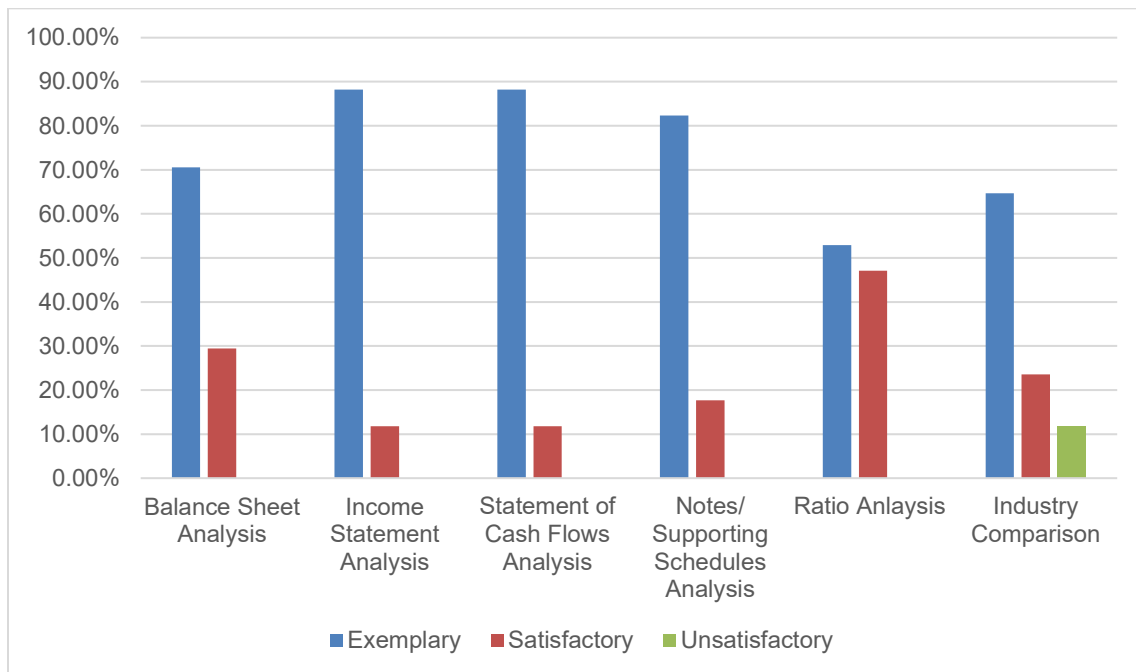
Questions		Answers
Balance Sheet Analysis	Which financial statement would you use to assess Abbvie's financial position?	
	Select one ratio you would use to assess Abbvie's liquidity?	
	Select one ratio you would use to assess Abbvie's solvency?	
Income Statement Analysis	Which financial statement would you use to assess Abbvie's profitability?	
	If you have to select one ratio to assess Abbvie's profitability, which ratio would you select?	
Statement of Cash Flows Analysis	Which financial statement shows Abbvie's ability to generate cash flows?	
	In 2014, how much cash did Abbvie generate from its operations?	
	Were the cash flows generated from operations enough to pay for property and equipment in 2014?	
Notes/ Supporting Schedules Analysis	What inventory costing method does Abbvie use in 2014?	
	Summarize Abbvie's depreciation policy for property and equipment	
Ratio Analysis	Compute the liquidity ratio you identified in Part 1 for 2014 and 2013: 2014 2013	
	Compute the solvency ratio you identified in Part 1 for 2014 and 2013: 2014 2013	
	Compute the profitability ratio you identified in Part 2 for 2014 and 2013: 2014 2013	
Industry Comparison	Select one company as Abbvie's competitor	
	Compute the profitability ratio for Abbvie's competitor: 2014 2013	
	Comment on Abbvie's profitability for 2014	

**The rubric used to evaluate students includes the following dimensions: Balance Sheet Analysis, Income Statement Analysis, Statement of Cash Flows Analysis, Notes/Supporting Schedules Analysis, Ratio Analysis, and Industry Comparison. Depending upon performance, students were placed in one of three categories:**

**Exemplary, Satisfactory, or Unsatisfactory.** Student work was evaluated by the instructor for this class, Dr. Jamie Wang, and he compiled the summary results. These results will be shared and discussed with the Undergraduate Curriculum Committee in Fall 2016 and presented in a Department of Business meeting. Time permitting, these results may also be shared in a future CBEC Advisory Board meeting to obtain their insights. These results are also shared with AACSB as part of the annual report on Assurance of Learning.

Q8 8. What were the results of this analysis? (250 words)

	Exemplary	Satisfactory	Unsatisfactory	Total
Balance Sheet Analysis	12 <b>71%</b>	5 <b>29%</b>	0 <b>0%</b>	17
Income Statement Analysis	15 <b>88%</b>	2 <b>12%</b>	0 <b>0%</b>	17
Statement of Cash Flows Analysis	15 <b>88%</b>	2 <b>12%</b>	0 <b>0%</b>	17
Notes/ Supporting Schedules Analysis	14 <b>82%</b>	3 <b>18%</b>	0 <b>0%</b>	17
Ratio Analysis	9 <b>53%</b>	8 <b>47%</b>	0 <b>0%</b>	17
Industry Comparison	11 <b>65%</b>	4 <b>24%</b>	2 <b>12%</b>	17



Q9 9. How were results shared/discussed with your department/external stakeholders? (Check all that apply)

- Special faculty meeting (1)
- \* **Part of a regular faculty meeting** (2)
- Shared electronically (3)
- Advisory Board (4)
- Other (5) \_\_\_\_\_

**Note: These results will be shared and discussed with the Undergraduate Curriculum Committee in Fall 2016 and presented in a department meeting. Time permitting, these results may also be shared in a future CBEC Advisory Board meeting. In addition, these results are shared with AACSB as part of the annual report on Assurance of Learning.**

**Q10 10.** As a result of your analysis, what changes will your department or program make to improve student learning? (250 words)

**Analysis:**

**Students were allocated in the Exemplary and Satisfactory categories for almost all the dimensions in this assessment. Only two students were allocated in the Unsatisfactory category for the Industry Comparison dimension. Instructor specified these students did not provide answers for this part of the assignment, which automatically resulted in an Unsatisfactory allocation.**

**Q11 11.** Looking back at your assessment report from the last five years (since Fall 2012), what is the current status of the plan for improvement of student learning that was discussed in your past reports? (Check all that apply)

- Proposed (1)
- In consideration (2)
- Implemented (3)
- Being assessed (4)
- \* **Other** (5)

**The Accounting Major Program was recently approved. There was one previous assessment report for the Accounting major in 2014-15. However, these results are still preliminary and we will implement changes to curriculum in future after gathering more assessment data. .**

Q12 12. Indicate all changes made to your program to improve student learning in the past five years (since Fall 2012) as part of the continuous improvement process. Some example changes include the following: Revising learning goals, outcomes and rubrics; Revising pre-requisites; Improving hands-on learning and labs; Introducing new courses; Changing emphasis on topics; Providing more tutoring help; Progressive measurement of the same learning goals in multiple courses; Redesigning assessment instruments such as assignments, exams, labs, and quizzes. (250 words)

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**Q13 13.** Please write an abstract of no more than 250 words to summarize your assessment report this year. Your abstract should address items completed above, including which learning outcome was assessed, which data were collected and analyzed, how the department discussed the findings, and what changes are planned as a result of what was learned. In addition, please emphasize the changes made to your program in the past five years (see questions 11 and 12). This abstract will be the basis of the assessment poster that the OIE will generate for the Assessment Showcase, and will be used as an easy way to share a summary of your report with others on campus.

**The assessment results for ACCTLG 1 of the Accounting Major Program for Fall 2015 are presented in this report. This Learning Goal assesses students in preparing corporate financial statements, and analyzing corporate annual reports. Students were asked to submit a “Financial Statement Analysis Project” that provided them with a series of questions that they have to answer based on 2014 annual reports of two companies, AbbVie pharmaceuticals and a competitor. The rubric used to evaluate students enclose the following dimensions: Balance Sheet Analysis, Income Statement Analysis, Statement of Cash Flows Analysis, Notes/Supporting Schedules Analysis, Ratio Analysis, and Industry Comparison. Depending upon performance, students were placed in one of the three categories: Exemplary, Satisfactory, or Unsatisfactory. Student work was evaluated by the instructor for this class, Dr. Jamie Wang, and the summary results were compiled by him. This Learning Goal yielded a very low percentage rate of Unsatisfactory results, only a 12% in the “Industry Comparison” dimension. Discussion about improvements will take place in upcoming years, based on additional assessment data. These results will be shared and discussed with the Accounting Major Committee in Fall 2016 and presented in a department meeting. Time permitting, these results may also be shared in a future CBEC Advisory Board meeting. These results are also shared with AACSB as part of the annual report on Assurance of Learning.**

The deadline for submission of reports is May 31. (Note, if due to the timing of your data gathering you would like to request a different deadline, please contact the Institutional

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Research Office, John Standard, standard@uwp.edu. The Assessment Showcase this year will be held on November 4, 2016.

**SPECIAL QUESTION RELATED TO DISTANCE EDUCATION COURSES:**

If your program is delivered fully or partly via distance education (online, hybrid, or flex-option/competency-based), please indicate the assessment efforts/plans undertaken in distance education (DE) courses/programs. Please emphasize topics such as assessment plans for distance education courses/programs, assessment results, and changes made over the past five years. (250 words)

Not applicable.