

UNIT REPORT

Accounting (BSAc) - Reviewer's Report - Academic Data

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Accounting (BSAc)

BSAc Program Mission

Mission:

As a professional school in a major public research university, the Fisher School of Accounting (FSOA) is committed to scholarly research, teaching, and service to advance knowledge and prepare future leaders for business, professional, and academic careers. The FSOA serves business and accounting professionals and educators through innovative and high-quality teaching and research with a focus on providing the education necessary for successful careers in leadership positions. The School promotes the understanding and practice of accounting and business through its research, teaching and service. The mission of the Fisher School of Accounting and the Warrington College of Business Administration both support key components of the university mission. Specifically, the FSOA and the WCBA contribute to the following key components of UF's mission statement: "The three interlocking elements — teaching, research and scholarship, and service — span all the university's academic disciplines and represent the university's commitment to lead and serve the state of Florida, the nation and the world by pursuing and disseminating new knowledge while building upon the experiences of the past. The university aspires to advance by strengthening the human condition and improving the quality of life."

Start: 07/01/2017**End:** 06/30/2018

2017-18 PG 1 Certified Public Accountants exam

Goal:

Bachelor of Science in Accounting graduates will demonstrate the ability to successfully complete the national Uniform Certified Public Accountants exam.

Evaluation Method:

This goal is to be assessed biannually using a comprehensive measurement of accounting and business knowledge; the assessment uses the overall pass rates for the Uniform Certified Public Accountants examination (CPA). The 14 hour exam consists of four parts and provides comprehensive coverage of auditing, financial reporting, regulation, and the business environment.

To meet this goal BSAc graduates will have a first-time CPA exam pass rate comparable to that of its set of 16 peer accounting programs nationwide.

Results:

The assessment was not scheduled to be conducted this year

XOn Campus: true**XProgram CIP:** 52.0301**XOnline:** false**XOther Site:** false**XIf Other Site:**

2017-18 PG 2 Complete the Master of Accounting program at UF

Goal:

A large percentage of students completing the Bachelor of Science degree in Accounting will also complete the Master of Accounting program at UF.

Evaluation Method:

This goal is to be assessed biannually by determining the percentage of BSAc students who complete a MAcc degree at UF. The assessment will use historical data to determine the percentage of BSAc graduates (three years prior to the current assessment period) who also completed a MAcc degree at UF. The FSOA aspires to have 60% of its BSAc graduates to also complete a MAcc degree.

Results:

The assesment was conducted in Fall 2018. It tracked 169 BSAc graduates who completed the degree during the 2014-2015 academic year (fall 2014 spring 2015 and summer 2015). 81 (48%) of these students went on to complete a MAcc degree.

XOn Campus: true**XProgram CIP:** 52.0301**XOnline:** false

XOther Site: false

XIf Other Site:

2017-18 SLO 1 Knowledge

Outcome: Describe individual business disciplines and their relationship to the global business environment.

SLO Area (select one): Content (UG)

Assessment Method:

The assessment for SLO 1 uses the Business Field Test produced by Education Testing Services. The test is administered in Operations and Supply Chain Management—MAN 4504. Because this course cannot be completed until the vast majority of other business-core courses have been taken, it ensures the student has been exposed to all areas tested.

The Major Field Test in Business is a two hour examination composed of 120 multiple-choice items. Only correct answers are scored, so students are not penalized for omissions or guesses. The test covers areas outlined in statements of the "Common Body of Knowledge" for undergraduate business education. The test assumes a common core that includes:

1. Accounting 15%
2. Economics 13%
3. Finance 13%
4. Information Systems 10%
5. Legal and Social Environment 10%
6. Management 15%
7. Marketing 13%
8. Quantitative Business Analysis 11%
9. International Issues (overlapping 12%)

The International Issues component of the exam represents approximately twelve percent of the two hour 120 multiple-choice questions exam. The questions cover topics in economics, finance, management and marketing and overlap with existing questions within those components of the exam. The questions attempt to cover both depth and breadth in assessing students' levels of achievement. To assist in the interpretation of results, ETS produces a Comparative Data Guide. Published each year, the guide contains tables of scale scores and percentiles for individual student scores drawn from senior-level test takers at a large number of diverse institutions. More than 500 colleges and universities employ one or more of the Major Field Tests for student achievement and curriculum evaluation each year.

In addition to the ETS exam, the global component of the objective is also assessed using a course embedded measurement in International Business—GEB 3373. In GEB 3373 students identify and describe the challenges and necessary adaptations required to succeed in business in host countries with differing cultural, political, legal, and economic systems.

SLO Not Assessed This Year: true

Results:

Start: 07/01/2017

End: 06/30/2018

Threshold of Acceptability:

How many students did you assess for this outcome?:

How many students met the outcome?:

What percentage of students met the outcome?:

Does this meet your threshold of acceptability?:

2017-18 SLO 2 Content

Outcome: Prepare financial statements based upon generally accepted accounting principles.

SLO Area (select one): Content (UG)

Assessment Method:

The assessment for SLO 2 uses a course embedded measure which is administered in Financial Accounting—ACG 4133C and its successor Financial Accounting and Reporting 2—ACG 4111.

The assessment requires the preparation of financial statements (including end-of-period closing): Student should be able to use adjusted account balances and GAAP to prepare a complete set of financial statements.

a. Below: Cannot use adjusted account balances and GAAP to prepare financial statements that are correct in most respects.

b. Meets: Can use adjusted account balances and GAAP to prepare financial statements that are correct in most respects.

c. Exceeds: Can use adjusted account balances and GAAP to prepare financial statements that are correct in all respects.

SLO Not Assessed This Year: true

Results:

Start: 07/01/2017

End: 06/30/2018

Threshold of Acceptability:

How many students did you assess for this outcome?:

How many students met the outcome?:

What percentage of students met the outcome?:

Does this meet your threshold of acceptability?:

2017-18 SLO 3 Content

Outcome: Identify basic U.S. tax laws applicable to businesses and individuals.

SLO Area (select one): Content (UG)

Assessment Method:

The assessment for SLO 3 uses a course embedded measure which is administered in Introduction to Federal Income Tax—TAX 5005

The assessment requires students identify the relevant tax question and then locate the applicable statutory authority (the applicable IRC sections) and any related Treasury Regulations. Student should recognize other key sources of legal authority such as: legislative history, administrative pronouncements, and judicial decisions.

a. Below: Cannot identify any tax questions or locate any relevant statutory authority.

b. Meets: Can identify primary tax questions and locate relevant tax authority.

c. Exceeds: Can identify primary tax questions, locate key relevant IRC sections, related regulations, and identify other sources of tax authority relevant to the transaction.

SLO Not Assessed This Year: false

Results:

This assessment was conducted in the Fall 2017 semester. 124 students were evaluated. 97% of the students met or exceeded the standard requirement.

Start: 07/01/2017

End: 06/30/2018

Threshold of Acceptability: 80

How many students did you assess for this outcome?: 124

How many students met the outcome?: 120

What percentage of students met the outcome?: 97

Does this meet your threshold of acceptability?: Yes

2017-18 SLO 4 Content

Outcome: Explain the attestation function and describe generally accepted auditing standards.

SLO Area (select one): Content (UG)

Assessment Method:

The assessment for SLO 4 uses course embedded measurements which are administered in two different courses: Auditing 1—ACG 5637 and Accounting Information and Business Processes I—ACG 3481 and its successor course ACG 3401—Business Processes and Accounting Information Systems.

1. The assessment is administered in ACG 5637 and requires students to describe auditors' professional responsibilities:

a. Student can describe auditors' planning and reporting responsibilities in the areas of misstatements (errors and frauds), illegal acts, going concern and internal controls and how these responsibilities differ in an engagement of a public or private company.

b. Student can describe the importance of independence to the auditing profession, recognize scenarios that compromise an auditor's independence, and explain the consequences of such a compromise.

i. Below (for items a and b): Cannot describe the planning and reporting responsibilities in the four key areas of misstatements (error and fraud), illegal acts, going concern and internal controls;

Cannot explain the importance of independence to the auditing profession or fails to recognize an engagement scenario in which an auditor's independence is compromised or is unable to explain the consequences of such a compromise.

Meets (for items a and b): Can describe the planning and reporting responsibilities in all the four areas;

Can explain the importance of independence to the auditing profession, is able to recognize an engagement scenario in which the auditor's independence is compromised and can explain the consequence of such a compromise

ii. Exceeds (for items a and b): Can describe the planning and reporting responsibilities in the four areas, can explain how and why those responsibilities differ in an engagement of a public or a private company, and can identify the source of audit authority for the two engagements;

Can explain the importance of independence to the auditing profession, is able to recognize an engagement scenario in which the auditor's independence is compromised and can explain the consequence of such a compromise. Student can also distinguish independence in fact from independence in appearance and can explain quality control mechanisms to curb compromise of independence.

2. The assessment is administered in ACG 5637 and requires students to identify, describe, and explain the auditing process:

- a. Given an engagement scenario, student can identify and describe key risks, including any engagement risk, business risk, fraud risk, or inherent risk.
- b. Given an engagement scenario, student can identify and describe the control environment, risk assessment, information and communication, monitoring, and control activities.
- c. Student can describe the importance of materiality to planning an audit and can be able to set planning materiality.
- d. Given an audit objective, student can determine the nature of audit procedures.

i. Below (for items a through d): Cannot identify or describe key risks presented in an engagement scenario;

Cannot identify or describe the 5 COSO control components;

Cannot explain the importance of setting materiality in an audit or cannot explain the process by which materiality is set;

Cannot determine procedures that are responsive to the audit objective.

ii. Meets (for items a through d): Can identify and describe the key risks presented in an engagement scenario;

Can identify and describe the 5 COSO control components;

Can explain the importance of setting materiality in an audit and cannot explain the process by which materiality is set;

Can determine procedures that are responsive to the audit objective.

iii. Exceeds (for items a through d): Can identify and describe the key risks presented in an engagement scenario and can also propose an appropriate audit strategy that addresses the key risks.

Can identify and describe the 5 COSO control components and can also link effectiveness of the control components to the scope of the audit.

Can explain the importance of setting materiality in an audit and can explain the process by which materiality is set. Can also distinguish between planning materiality and evaluative materiality and can link planning materiality to audit scope.

Can determine procedures that are responsive to the audit objective can also determine the extent and timing of those procedures.

3. The assessment is administered in ACG 3481 or ACG 3401 and requires students to identify the major inputs to the accounting system: Student can apply criteria to determine the existence of an accounting event (transaction). Student can recognize and process source documents for entry into the accounting system. This includes identifying relevant accounts and structure of accounting information processing (i.e., converting source documents into journal entries).

a. Below: Cannot identify relevant accounts and structure of accounting information processing.

b. Meets: Can identify relevant accounts and structure of accounting information processing.

c. Exceeds: Can identify relevant accounts and structure of accounting information processing. Recognizes the logical flow of accounting information and its relation to information quality.

4. The assessment is administered in ACG 3481 or ACG 3401 and requires students to perform necessary steps in the accounting cycle by converting inputs into outputs. Student can apply the conceptual framework to determine proper treatment of transactions, allocations, and adjustments.

- a. Below: Cannot process inputs (external and internal) throughout the accounting system.
- b. Meets: Can process inputs (external and internal) throughout the accounting system.
- c. Exceeds: Can process inputs (external and internal) throughout the accounting system and can prepare outputs of the accounting system including major financial statements.

SLO Not Assessed This Year: false

Results:

The assessment was conducted in the Fall 2017 semester. 127 students were assessed. 100% of the students met or exceeded the standard requirement

Start: 07/01/2017

End: 06/30/2018

Threshold of Acceptability: 80

How many students did you assess for this outcome?: 127

How many students met the outcome?: 127

What percentage of students met the outcome?: 100

Does this meet your threshold of acceptability?: Yes

2017-18 SLO 5 Content

Outcome: Describe the basic concepts of cost and managerial accounting and explain its role in business.

SLO Area (select one): Content (UG)

Assessment Method:

The assessment for SLO 5 uses a course embedded measure which is administered in Cost and Managerial Accounting—ACG 4352C and its successor with the same title but numbered ACG 4341.

The assessment requires students to describe the role and nature of accounting and economic costs and revenues in a management control system and can develop accounting and economic costs (and revenues) pertinent to the strategic planning, budgeting, measurement and reporting, and evaluation phases of the management control process.

- a. Below: Does not describe the role and nature of accounting and economic costs and revenues in the management control environment and the application of accounting and economic costs (and revenues) to phases in the management control process.
- b. Meets: Describes the role and nature of accounting and economic costs and revenues in the management control environment and the application of accounting and economic costs (and revenues) to phases in the management control process.
- c. Exceeds: Can develop accounting and economic costs (and revenues) pertinent to the strategic planning, budgeting, measurement and reporting, and evaluation phases of the management control process.

SLO Not Assessed This Year: true

Results:

Start: 07/01/2017

End: 06/30/2018

Threshold of Acceptability:

How many students did you assess for this outcome?:

How many students met the outcome?:

What percentage of students met the outcome?:

Does this meet your threshold of acceptability?:

2017-18 SLO 6 Critical Thinking

Outcome: Apply mathematical concepts and technology to interpret and explain quantitative data.

SLO Area (select one): Critical Thinking (UG)

Assessment Method:

The assessment for SLO 6 uses the Business Field Test produced by Education Testing Services. The test is administered in Operations and Supply Chain Management—MAN 4504. Because this course cannot be completed until the vast majority of other business-core courses have been taken, it ensures the student has been exposed to all areas tested.

The Major Field Test in Business is a two hour examination composed of 120 multiple-choice items. Only correct answers are scored, so students are not penalized for omissions or guesses.

The test covers areas outlined in statements of the "Common Body of Knowledge" for undergraduate business education. The test assumes a common core that includes:

1. Accounting 15%
2. Economics 13%
3. Finance 13%
4. Information Systems 10%
5. Legal and Social Environment 10%
6. Management 15%
7. Marketing 13%
8. Quantitative Business Analysis 11%
9. International Issues (overlapping 12

To assist in the interpretation of results, ETS produces a Comparative Data Guide. Published each year, the guide contains tables of scale scores and percentiles for individual student scores drawn from senior-level test takers at a large number of diverse institutions. More than 500 colleges and universities employ one or more of the Major Field Tests for student achievement and curriculum evaluation each year.

SLO Not Assessed This Year: true

Results:

Start: 07/01/2017

End: 06/30/2018

Threshold of Acceptability:

How many students did you assess for this outcome?:

How many students met the outcome?:

What percentage of students met the outcome?:

Does this meet your threshold of acceptability?:

2017-18 SLO 7 Critical Thinking

Outcome: Apply the conceptual framework, economic reasoning and generally accepted accounting principles to solving accounting problems.

SLO Area (select one): Critical Thinking (UG)

Assessment Method:

The assessment for SLO 7 uses a course embedded measure which is administered in Financial Accounting—ACG 4133C and its successor Financial Accounting and Reporting 2—ACG 4111.

The assessment requires students to analyze transactions including, but not limited to, the following topics:

- Cash and Cash
- Equivalents
- Accounts Receivable
- Inventory
- Operational Assets (acquisition, utilization and disposition)
- Current Liabilities and Contingencies
- Bonds Payable, Notes Payable and Receivable
- Investments (Trading, AFS, HTM, and Equity method)
- Leases
- Pensions
- Shareholders' Equity
- Share-based Compensation
- Earnings per Share (basic and dilutive)
- Accounting for Income Taxes
- Accounting Changes and Errors

- Derivatives and Hedging

1. Student should be able to analyze and record the financial effects of economic transactions of an entity through the application of Generally Accepted Accounting Principles (GAAP).

a. Below: Cannot analyze and record the financial effects of most transactions through the application of GAAP.

b. Meets: Can analyze and record the financial effects of most transactions through the application of GAAP.

c. Exceeds: Can analyze and record the financial effects of all transactions through the application of GAAP.

2. Student should be able to analyze account balances and related information and apply the conditions and qualifications of GAAP in making end-of-period adjustments.

a. Below: Cannot correctly apply GAAP in making end-of-period adjustment for most account balances.

b. Meets: Can correctly apply GAAP in making end-of-period adjustments for most account balances.

c. Exceeds: Can correctly apply GAAP in making end-of-period adjustments for all account balances.

SLO Not Assessed This Year: true

Results:

Start: 07/01/2017

End: 06/30/2018

Threshold of Acceptability:

How many students did you assess for this outcome?:

How many students met the outcome?:

What percentage of students met the outcome?:

Does this meet your threshold of acceptability?:

2017-18 SLO 8 Critical Thinking

Outcome: Analyze and interpret economic and financial events for internal decision-making purposes.

SLO Area (select one): Critical Thinking (UG)

Assessment Method:

The assessment for SLO 8 uses a course embedded measure which is administered in Cost and Managerial Accounting—ACG 4352C and its successor with the same title but numbered ACG 4341. The assessment requires students to complete two requirements:

1. Student can assess the cost of multiple and diverse cost objects pertinent for external and internal reports. Student can apply alternative assessment approaches and recognize the costs and benefits of different cost allocation methods.

a. Below: Cannot assess the accounting cost of a product (or service) for external and internal reports.

b. Meets: Can assess the accounting cost of a product (or service) for external and internal reports.

c. Exceeds: Can assess the accounting cost of diverse cost objects in both structured and unstructured settings.

2. Student can frame alternative decision contexts and develop data appropriate for each context.

- a. Below: Cannot develop data appropriate for a structured decision context.
- b. Meets: Can develop data appropriate for a structured decision context.
- c. Exceeds: Can frame less structured decision contexts and develop data appropriate for these contexts.

SLO Not Assessed This Year: true

Results:

Start: 07/01/2017

End: 06/30/2018

Threshold of Acceptability:

How many students did you assess for this outcome?:

How many students met the outcome?:

What percentage of students met the outcome?:

Does this meet your threshold of acceptability?:

2017-18 SLO 9 Critical Thinking

Outcome: Attest to the fairness of financial representations and to the adequacy of internal controls.

SLO Area (select one): Critical Thinking (UG)

Assessment Method:

The assessment for SLO 9 uses a course embedded measurement which is administered in Auditing 1—ACG 5637. The assessment requires students to complete two requirements:

1. Student can describe the nature and importance of completion activities, including test for subsequent events, subsequent discovery of facts, review for contingent liabilities, and communication with audit committees.
2. Student can apply the relevant reporting standards to determine the appropriate report when there are no material misstatements, material GAAP misstatements, scope restrictions, and lack of independence.

- a. Below (for items 1 and 2): Cannot explain the nature or importance of completion activities. Student cannot distinguish the various reporting scenarios and/or recognizes only the standard reporting option;
- b. Meets (for items 1 and 2): Can explain the nature and importance of completion activities. Student can distinguish between a type I and type II subsequent events.
- c. Exceeds (for items 1 and 2): Can explain the nature and importance of completion activities. Student can distinguish between a type I and type II subsequent events. Student can also describe the auditor's response to subsequent discovery of facts and the nature of required communications with the audit committee.

SLO Not Assessed This Year: true

Results:

Start: 07/01/2017

End: 06/30/2018

Threshold of Acceptability:

How many students did you assess for this outcome?:

How many students met the outcome?:

What percentage of students met the outcome?:

Does this meet your threshold of acceptability?:

2017-18 SLO_10 Critical Thinking

Outcome: Prepare basic individual and business tax returns; apply U.S. tax laws for tax planning purposes.

SLO Area (select one): Critical Thinking (UG)

Assessment Method:

The assessment for SLO 10 uses a course embedded measurement which is administered in Introduction to Federal Income Tax—TAX 5005. The assessment requires students to complete two requirements:

1. Student is able to distinguish statutory law from interpretations of that law. When interpreting tax authority, student must recognize that there are conditions, requirements, or qualifications that are associated with any particular tax rule.

- a. Below: Cannot explain the tax consequences of a particular tax rule.
- b. Meets: Can explain the tax consequences of a particular tax rule.
- c. Exceeds: Can explain the tax consequences of a particular tax rule, describe the conditions, requirements, and qualifications for applicability of the tax rule, and identify the sources of the tax rule.

2. Given an economic event, student can determine the appropriate tax reporting consequences. Student should recognize that there are strategies to reduce, defer, or eliminate the tax consequences, and recognize that planning is performed within the context of the taxpayer's goals. Therefore, factors such as risk, ethical considerations, viability, and overall cost effectiveness are to be considered.

- a. Below: Cannot apply the relevant tax authority to determine the appropriate tax treatment of an economic event.
- b. Meets: Can apply relevant tax authority to determine the appropriate tax treatment of an economic event.
- c. Exceeds: Can apply the relevant tax authority to determine the appropriate tax treatment of an economic event and explain how the facts are used to show that any requirements are satisfied. Student can also provide alternative strategies that optimize the tax consequences within the context of the taxpayer's goals.

SLO Not Assessed This Year: false

Results:

This assessment was conducted in the Fall 2017 semester. 124 students were evaluated. 97% of the students met or exceeded the standard requirement

Start: 07/01/2017

End: 06/30/2018

Threshold of Acceptability: 80

How many students did you assess for this outcome?: 124

How many students met the outcome?: 120

What percentage of students met the outcome?: 97

Does this meet your threshold of acceptability?: Yes

2017-18 SLO_11 Communication

Outcome: Effectively produce, interpret and analyze written text, oral messages and multimedia presentations used in business.

SLO Area (select one): Communication (UG)

Assessment Method:

The assessment for SLO 11 uses three course embedded measurement which are administered in Principles of Finance—FIN 3403, Business Speaking—GEB 3213 Business Writing—GEB 3218.

In Principles of Finance—FIN 3403 students submit writing samples through two graded discussion board assignments. The assignments relate to researching and summarizing current articles in the field, and also writing a cogent statement detailing their own thoughts on the subject. The rubric listed below is used to assess results.

FIN 3403 Discussion Board Rubric	Possible Points
Complete, correct summaries	0.0 - 1.0
Clear analysis and well-supported views	0.0 - 1.0
Logical organization and development of ideas	0.0 - 1.0
Concise, clear, readable style	0.0 - 1.0
Correct grammar, punctuation, and spelling	0.0 - 1.0
Assessment: < 2.3 Does Not Meet Standards, 2.3 - 4.0 Meets Standards, > 4.0 Exceeds Standards	0.0 - 5.0

In Business Writing—GEB 3213 a persuasive writing assignment assesses students' abilities to respond persuasively to a set context and audience, making the case for a specific goal. The students need to address the reader's need or problem strategically, establish the desired relationship with the reader, project a professional ethos, and motivate for the desired outcome using logical, persuasive reasoning and intelligent support for all claims. In addition, the assignment should be written clearly, concisely, and coherently, and in correct and appropriate document format. The entire rubric follows:

GEB 3213 Persuasive Writing Rubric	Possible Points
Introduction: briefing, purpose statement, action/recommendation, roadmap, establishes common ground	0-10
Audience focus: "you" – approach, clear benefits, answers potential objections, addresses reader's needs	0-10
Argument: persuasive approach, supports claims with evidence, provides relevant information	0-15
Format: standard memo format, informative subheadings, highlights key elements, integrates vertical lists or graphics smoothly	0-10
Tone: appropriate to "upward" communication, positive and confident	0-5
Editing: demonstrates careful vision, editing, and proofreading	0-10
Conclusion: positive close, goodwill statement, call to action	0-10
Active Writing: active verbs, clear subjects, concrete language, (subtract points for nominalizations, expletives, passives, abstractions)	0-10
Paragraphing: logical build, coherence (head-body-foot), thesis, continuity (stress, transitions, sequencing)	0-10
Grammar, mechanics, diction:	0-10
Assessment: < 75 Does Not Meet Standards, 75 - 85 Meets Standards, >85 Exceeds Standards	0-100

In Business Speaking—GEB 3218 a persuasive presentation requires students to deliver and structure an internal business presentation that persuades the audience to adopt the presenter's proposal or recommendation. Students must determine the purposes for presenting, analyze the audience, and use appropriate and compelling information that is logically structured. They need to use well constructed PowerPoint slides and demonstrate a number of delivery skills. The assignment tests their ability to design compelling and persuasive presentations and deliver them dynamically. The entire speaking rubric consists of the following elements:

GEB 3218 Persuasive Speaking Rubric	Possible Points
Introduction: objective, purpose, or final recommendation, importance or relevance, smooth and clear introduction.	0-5
Body of Speech: logically structured, information, reservations, persuasive	0-5
Conclusion: did not signal end of presentation, did not summarize main points, final recommendation/course of action not clearly stated, did not follow from points made in speech.	0-5
PowerPoint: information displayed all at once, crowded, small fonts, poor visual presentation, graphs/figures hard to read, poor transitions and use of sounds, more than one major idea per slide, too many slides. Did not incorporate into presentation, needed to reference at appropriate times, pointing at important/relevant material was lacking stood in front of screen.	0-5
Delivery: eye contact, voice, appropriate gestures, stance, use of space, language, polish.	0-5
Assessment: < 19 Does Not Meet Standards, 20-21 Meets Standards, >22 Exceeds Standards	0-25

SLO Not Assessed This Year: true

Results:

Start: 07/01/2017

End: 06/30/2018

Threshold of Acceptability:

How many students did you assess for this outcome?:

How many students met the outcome?:

What percentage of students met the outcome?:

Does this meet your threshold of acceptability?:

Program Goals Use of Results

Program: Accounting (BSAc)

Programmatic Use of Results:

The Fisher School of Accounting Curriculum Committee reviewed the results. The committee advised the following actions:

Goal 1-

Not assessed in 2017-18

Goal 2 -

The 48% of bachelor in accountig graduates completing a Masters in Accounting is below the aspirational goal of 60%. The committee has decided to review this goal in regards to whether graduates meet Masters admission requirements. Addditionally the commitee added a question to the bachlor exit survey asking students who plan to pursue a Masters at another university why they will not be attending UF. The Curriculum Committee planned to review the survey results.

Program Results Not Reported This Year:

SLO Use of Results Item

Program: Accounting (BSAc)

Programmatic Use of Results:

The Fisher School of Accounting Curriculum committee reviewed the SLO results for 2017-18.

SLO 1,2,5,6,7,8,9 and 11 were not assessed during the academic year.

SLO 3

124 students participated in the assessment in Spring 2017. 97% of the students met or exceeded the standard requirement. The results exceeded the goal of 80%. The committee recommended no further actions be taken.

SLO 4

The assessment was conducted in the Fall 2017 semester. 127 students were assessed. 100% of the students met or exceeded the goal . The results exceeded the goal of 80%. The committee recommended no further actions be taken.

SLO 10

The assessment was conducted in Fall 2017 and 124 students participated. 97% of the students met or exceeded expectations. The results exceeded the goal of 80%. The committee recommended no further actions be taken.

Program Results Not Reported This Year:

BSAc AAP Detail

End: 06/30/2018

Start: 07/01/2017

Providing Department: Accounting (BSAc)

Assessment Cycle (All AAPs):

Program: Bachelor of Science in Accounting

Analysis and Interpretation: August - September

Improvement Actions: Completed by December 15

Dissemination: Completed by January 30

SLOs	Year	16-17	17-18	18-19	19-20	20-21
Content Knowledge						
#1		X		X		X
#2		X		X		X
#3			X		X	
#4			X		X	
#5		X		X	X	X
Critical Thinking						
#6		X		X		X
#7		X		X		X
#8		X		X		X
#9		X		X		X
#10			X		X	X
Communication						
#11		X		X		X

SLO Assessment Rubric (All AAPs):

Methods and Procedures (UG and Certificate AAPs):

SLO Assessment Matrix

2013-14 Student Learning Outcome	Assessment Method	Measurement Procedure
Describe individual business disciplines and their relationship to the global business environment.	Exam	Exam score
Prepare financial statements based upon generally accepted accounting principles.	Exam	Exam score
Identify basic U.S. tax laws applicable to businesses and individuals.	Case	
Explain the attestation function and describe generally accepted auditing standards.	Exam	Exam score
Describe the basic concepts of cost and managerial accounting and explain its role in business.	Exam	Exam score
Apply mathematical concepts and technology to interpret, understand and communicate quantitative data.	Exam	Exam score
Apply the conceptual framework, economic reasoning and generally accepted accounting principles to solving accounting problems.	Exam	Exam score
Analyze and interpret economic and financial events for internal decision-making purposes.	Exam	Exam score
Attest to the fairness of financial representations and to the adequacy of internal controls.	Simulation; Exam	Exam score
Prepare basic individual and business tax returns; apply U.S. tax laws for tax planning purposes.	Case	
Effectively produce, interpret and analyze written text, oral messages and multimedia presentations used in business.	Assignments; Speech	Rubric

The assessment measurements developed are designed to be used for SACS accreditation and for accreditation by the Association to Advance Collegiate Schools of Business—AACSB. The procedures include outsourced stand-alone testing and course-embedded measurements. Course-embedded measurements are designed to be flexible enough to be used with cases, examinations, or other projects so that comparisons can be readily made from one assessment period to the next. Each instructor will provide a key mapping his / her specific assignment to the measurement criteria or rubric for each objective described herein. Evaluators exercise judgment in applying the standards to assess student performance.

For evaluating performance, a standard rubric is employed. Performance is generally measured using the following ordinal scale: three equals exceeds objectives, two equals meets objectives, and less than two is deemed below objectives. When the assessment is evaluated by means of a multiple choice examination, the measurement scale may be modified from an exceeds, meets, or below objectives standard to a binary scale as appropriate.

Each objective will likely have multiple components to be evaluated. These subcomponents must be evaluated every assessment period. However the number of questions assessed may vary from one assessment period to another. Because of this, the relative weight of any one area may differ, and the total points required to achieve a “meets objective” rating may change from one assessment period to another. Therefore, comparisons across time will be evaluated by the percentage of the students assessed who exceed, meet, or perform below objectives.

Curriculum Map (UG AAPs only):

Program: Bachelor of Science in Accounting

College: WCBA, Fisher School of Accounting

Key: Introduced Reinforced Assessed

SLOs	ACG 2021	ACG 2071	CGS 2531	ECO 2013	ECO 2023	MAC 2233	STA 2023	BUL 4310	GEB 3373	FIN 3403	MAN 3025	MAN 4504	MAR 3023	QMB 3250	ACG 3401	ACG 3101	ACG 4111	ACG 4341	ACG 4632 or ACG 5637	TAX 4001 or TAX 5005	GEB 3213	GEB 3218
#1	I			I	I			I	R&A Exam	I	I	R&A Exam	R	R	R	R						
#2	I									I					I	R	R&A Exam					
#3								I												R&A Case		
#4															I					I&A Exam		
#5		I																R&A Exam				
#6	I	I	I	I	I	I	I			I		R&A Exam		R			R	R				
#7	I														I	R	R&A Exam					
#8		I					I			I		I		I				R&A Exam				
#9															I&A Simulation					I&A Exam		
#10								I												R&A Case		
#11																					I&A Assignments	I&A Speech