Report of Student Learning and Achievement
Concordia University Irvine
School of Business – Accounting Program

For Academic Year: 2016-17

Mission of the School of Business
Accounting Program
The business program operates within the university's mission statement of preparing men and women to succeed in the business world. It does so in a distinctive Christian university environment in which business concepts and ethical principles of business are taught by faculty who are well experienced in both the educational and vocational aspects of the discipline. Students will be encouraged to develop and strengthen their unique talents and gifts through opportunities in the classroom as well as business activities and organizations. **The goal of the accounting emphasis** is to ensure each student will become a socially and professionally responsive individual who is knowledgeable of the concepts and theories of accounting. The student will be able to apply what they learned in an ethical framework to provide leadership and management to the business community.

Student Learning Assessment for Accounting Program
Program Learning Outcomes (PLOs)
1. The ability to explain the major concepts, theories and practices of managerial accounting.
2. The ability to evaluate the legal, social and economic environment of accounting.
3. The ability to critique the impact of differences in global accounting treatments.
4. The ability to describe and explain the ethical obligations and professional responsibilities of accountants.
5. The ability to explain the technical and functional aspects of financial and tax accounting.
6. The ability to construct and present effective oral and written forms of professional communication
7. The ability to collect and apply accounting data in an integrated manner for decision making

Assessment Instruments, Objectives, and Summary of Results for Accounting Program			
Assessment Instruments for PLOs Direct Measures of Student Learning:	**PLOs Assessed by this Measure:**	**Performance Objectives (Targets/Criteria) for Direct Measures:**	**Results 2016-17 for Direct Measures of Student Learning:**
1. End-of-Program Comprehensive Examination (Peregrine)	1-5,7	70% of students score 58% (65th percentile of Peregrine test) or above overall	50% of students score 58% (65th percentile) or above overall
2. Capstone Project in Capstone Course 'Business Strategy'	1-7	70% of students achieve a level of 'satisfactory' or better	71% of students achieve a level of 'satisfactory' or better
Assessment Instruments PLOs Indirect Measures of Student Learning:	**PLOs Assessed by this Measure:**	**Performance Objectives (Targets/Criteria) for Indirect Measures:**	**Results 2016-17 for Indirect Measures of Student Learning:**
1. Student Focus Groups	1-7	70% of students give a rating of '3' or better on a '4' point scale	77% of students give a rating of '3' or better on a '4' point scale

Assessment Results for Accounting Program

Summary of Results from Implementing Direct Measures of Student Learning

1. **Comprehensive Examination (Peregrine):** 50% of students score 58% (65th percentile) or above overall

PLOs achievement is measured via the Peregrine Exam through a combination of appropriate test sections for each individual PLO	Overall Average of Student Scores
PLO1: Major concepts	58%
PLO2: Legal, social, and economic environments	58%
PLO3: Global accounting	47%
PLO4: Ethical obligations of economics	60%
PLO5: Technical and functional aspects	58%
PLO6a: Written communication	NA*
PLO6b: Oral communication	NA*

PLO7: Integrated application	58%

**Not assessed in the Peregrine Exam*

2. **Capstone Project:** 71% of students achieve a level of 'satisfactory' or better

Accounting Program	Meets or Exceeds		
	n	Target	Actual
PLO1: Major concepts	2	70%	50%
PLO2: Legal, social, and economic environments	2	70%	100%
PLO3: Global accounting	2	70%	100%
PLO4: Ethical obligations of economics	2	70%	50%
PLO5: Technical and functional aspects	2	70%	50%
PLO6a: Written communication	2	70%	50%
PLO6b: Oral communication	Not evaluated		
PLO7: Integrated application	2	70%	50%
Total	**14**	**70%**	**71%**

**Not assessed by this instrument*

Summary of Results from Implementing Indirect Measures of Student Learning

1. **Student Focus Groups:** 77% of students reported a level of '3'or better on a '4' point scale

Accounting Program	Meets or Exceeds		
	n	Target	Actual
PLO1: Major concepts	3	70%	67%
PLO2a: Environment of business…legal	3	70%	67%
PLO2b: Environment of business…social	3	70%	100%
PLO2c: Environment of business…economic	3	70%	67%
PLO3: Global accounting	3	70%	33%
PLO4: Ethical obligations of economics	3	70%	100%

PLO5: Technical and functional aspects	3	70%	100%
PLO6a: Written communication	3	70%	100%
PLO6b: Oral communication	3	100%	100%
PLO7: Integrated application	3	70%	33%
Total	**30**	**70%**	**77%**

Summary of Achievement of Program Learning Outcomes			
Program Learning Outcomes	**Learning Assessment Measures**		
PLOs	**End of Program Comprehensive Examination (Peregrine)**	**Capstone Project in Capstone Course "Business Strategy"**	**Student Focus Groups**
	Performance Target Was…	**Performance Target Was…**	**Performance Target Was…**
1. The ability to explain the major concepts in the functional area of accounting	Met	Not Met	Not Met
2. The ability to evaluate the legal, social, and economic environment of business	Met	Met	Met
3. The ability to describe the global environment of business	Not Met	Met	Not Met
4. The ability to describe and explain the ethical obligations and responsibilities of business	Met	Not Met	Met
5. The ability to apply knowledge of business concepts and functions in an integrated manner	Met	Not Met	Met
6. The ability to construct and present effective oral and written forms of professional communication	Not assessed by this instrument	Not Met	Met
7. The ability to apply knowledge of business concepts and functions in an integrated manner	Met	Not Met	Not Met
Proposed Courses of Action for Improvement in Learning Outcomes for which Performance Targets Were Not Met			

1. **Although performance targets <u>were partially met</u> for PLOs 1-7**, on the Peregrine Comprehensive Examination, Capstone Signature Assignments and Student Focus Groups, the School of Business plans to pursue the following actions for the purpose of continuous improvement:
   a. in order to improve completeness of evidence on the Peregrine Comprehensive Examination, the school of business plans to increase student efforts on the examination by increasing the amount of their course grade related to their performance on the Peregrine examination beginning in Fall 2017.
   b. in order to improve student learning opportunities for demonstrating discipline specific competencies, the school of business plans to provide improved opportunities for students to demonstrate discipline specific skills and outcomes by Summer 2018.
   c. in order to continue to improve student performance on signature assignment, faculty will provide students with expanded definitions of expectations by developing a rubric to be incorporated in the ACT 475 and BUS 475 syllabus by Fall 2017.
   d. in order to improve understanding of the newly deployed Peregrine Comprehensive Examination focusing on accounting, the accounting faculty will review the test questions and ensure the alignment to PLOs is accurate and equitable by Spring 2018.

2. **Performance targets for PLOs 2, 4, 5 and 6 were met by one or more metrics when evaluated using the detailed Student Focus Group data**. This is a significant improvement for this self-reported metric from the prior period. PLO 3 was met by only one of the three deployed metrics and the Signature Assignment Faculty will be modified to increase the expectation of incorporating an expanded global component. Overall, accounting student performance on the Peregrine examination improved from prior periods. A significant difference was noticed between performance by CPA track accounting students and non-CPA track students. A Bachelor's of Science will be discussed and explored to ensure the CPA track students receive the necessary training while non-CPA track students would continue in the Bachelors of Arts program.