

# Accounting, BBA

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## Program Description

In our BBA Accounting program, the Department of Accounting prepares students to become ethical leaders in a profession that is characterized by continuous change. Our program helps students develop general business knowledge through common business course and then in the accounting courses we continue to develop a diverse set of skills including technical competence, critical thinking, interpersonal and communication abilities, technology expertise and global awareness.

## Outcome 1 – Communication

Students demonstrate the ability to communicate orally by clearly expressing their ideas or in written format by producing documents containing organized and cohesive arguments, using standard English conventions and elaborating on facts and ideas.

### Measure 1.1 – Oral Communication Skills

All undergraduate accounting students are required to complete ACCT 421 which is a communications course for accounting majors. This course covers both written and oral communications. We use data from one semester of the course to assess oral presentation skills. The students must make a presentation and the faculty member evaluates students using a slightly revised AAC&U Oral Communications rubric. Students are evaluated individually for their impromptu speaking topic. Then they are evaluated as part of a group presentation where each group member presents in a final team presentation. The accounting department feels both types of oral communication (team presentations & impromptu speaking) are an important part of oral communication skills for accountants.

The faculty member evaluates each student individually and then as part of their team presentation. The rubric is used for student grades, but then the faculty member summarizes the reports to report for assessment.

### Target 1.1

For our assessment of oral communications, we believe that 95% our undergraduate accounting majors should score at least a "Sufficient" on the rubric.

### Finding 1.1: Met

Our target was met for both impromptu speaking and for the team oral presentation.

#### Impromptu Speech

	Developing	Sufficient	Proficient	Exemplary
Organization	0.00%	1.89%	69.81%	28.30%
Language	0.00%	1.89%	94.34%	3.77%
Delivery	0.00%	1.89%	92.45%	5.66%
Supporting Material	0.00%	1.89%	26.42%	71.70%
Central Message	0.00%	3.77%	16.98%	79.25%

### Team Presentation

	Developing	Sufficient	Proficient	Exemplary
Organization	0.00%	0.00%	49.06%	50.94%
Language	0.00%	0.00%	49.06%	50.94%
Supporting Material	0.00%	0.00%	0.00%	100.00%
Central Message	0.00%	0.00%	0.00%	100.00%
Presentation Parameters	0.00%	0.00%	71.70%	28.30%
PowerPoint/Visual Aides	0.00%	0.00%	88.68%	11.32%
Delivery	0.00%	0.00%	81.13%	18.87%

#### Use of Results 1.1

Oral communications continues to be an important part of the accounting curriculum. It appears that our students are meeting our targets and that they make significant improvements on their oral communications during the ACCT 421 course. Our action plan is to continue to monitor this learning outcome and the instructor of record considers the results of these presentations and updates the course accordingly each semester. Based on the summer presentations, the course instructor feels that it is important to help students with delivery and to give students more opportunity to practice. Specifically:

1. Instructor of record will attend PitchVantage training in fall 2020 to learn this software and see how it can give students opportunity to practice.
2. Instructor of record will make students aware of PitchVantage resource in the college for practice.

The responsible party for this action plan is Courtney Foster the action plan for attending the PitchVantage training is fall 2020. Including information about practice with PitchVantage will be spring 2021 sand forward.

#### Outcome 2 – Technical Competence

Students demonstrate proficiency in the areas of auditing, business law, financial accounting, managerial accounting, and tax as well as general business topics.

##### Measure 2.1 – Major Field Test

The ETS® Major Field Test for the Bachelor's Degree in Business contains 120 multiple-choice questions designed to measure a student's subject knowledge and the ability to apply facts, concepts, theories and analytical methods. Some questions are grouped in sets and based on diagrams, charts and data tables. The questions represent a wide range of difficulty and cover depth and breadth in assessing students' achievement levels. (ETS Website, accessed 7/20/2020). See detailed brochure attached below.

Aligned with our goal of providing support for our Core Business Knowledge review committee, we are interested in understanding our students' knowledge of general business topics across the business school. Therefore, we are testing general business knowledge.

This will be tested in the 2019-2020 academic year and in the 2021-2022 academic year.

### Target 2.1

Our target for the MFT is for our students to test at (within 1 point) or above the national average for each area.

### Finding 2.1: Met

In January 2020, accounting students were recruited by offering extra credit/homework credit in their MGMT 466/680 course (required of all undergraduate majors). Students signed up and took the exam in a proctored environment. Twenty-nine accounting majors participated and these are the results:

#### DEPARTMENTAL SUMMARY OF ASSESSMENT INDICATORS

Test: Business

Form Code: 4MMF

Institution: Texas A&M University – College Station

Cohort: Spring 2020

Closed on: January 29, 2020

Subgroup Name: What is your major (or 2nd major if you indicated Business Honors in question 1)? Subgroup Option: Accounting

Assessment Indicator Number	Assessment Indicator Title	Mean Percent Correct	National Mean Percent Correct
1	Accounting	59	43
2	Economics	50	40.2
3	Management	71	61.2
4	Quantitative Business Analysis	46	33.9
5	Finance	55	43.1
6	Marketing	59	50.4
7	Legal and Social Environment	52	46.6
8	Information Systems	59	51.2
9	International Issues	51	39.7

Students responding to less than 50% of the questions: 0  
 Students in frequency distribution: 29  
 Students tested: 29

Overall, our target was met. We discussed the need to consider the role of Quantitative Business Analysis in our curriculum and how this fits with the courses provided by the college.

### Accounting Content Areas

After reviewing the overall results, we also wanted to see how Mays' students performed in the questions that cover the content include in our CBK courses, ACCT 229 and ACCT 230. There were three question areas where students performed below the average: standard costing, balance sheet and nonroutine decision making. See below.

TAMU %	Nat'l %	Domain	Content	Sub-content
17.2	26.3	Accounting	Managerial Accounting	Standard costing
42.4	47.3	Accounting	Financial Accounting	Balance sheet
23.2	25.1	Accounting	Managerial Accounting	Nonroutine decision making
91.1	90.4	Accounting	Managerial Accounting	Cost concepts
55.2	54	Accounting	Managerial Accounting	Product costing systems
8.4	6	Accounting	Financial Accounting	Balance sheet
15.8	11.5	Accounting	Financial Accounting	Statement of cash flows
76.8	71.8	Accounting	Managerial Accounting	Activity based costing
68.5	63.2	Accounting	Financial Accounting	Income statement & Statement of retained earnings
86.2	80.2	Accounting	Managerial Accounting	Product costing systems
41.9	34.7	Accounting	Financial Accounting	Statement of Cash Flows
36	27.6	Accounting	Managerial Accounting	Cost concepts
38.4	29.3	Accounting	International Accounting	--
43.3	33.4	Accounting	Managerial Accounting	Budgeting
50	37.9	Accounting	Managerial Accounting	Cost/volume/profit analysis
68.5	56	Accounting	Managerial Accounting	Cost/volume/profit analysis
77.3	64.3	Accounting	Financial Accounting	Income Statement and Statement of Retained Earnings

These results were reviewed by accounting department leadership and results are overall very strong. Only the first two categories had a large difference. We will continue to monitor this.

### **Use of Results 2.1**

Our results were very strong suggesting that there is not a significant action for us to take, but our actions are summarized below.

### **Quantitative Analysis**

As a college, a recommendation from MASC was made to the MUCC (Mays Undergraduate Curriculum Committee) to move the statistics course required of all business majors earlier in the curriculum. This recommendation was approved and is being processed in CARS.

As accounting faculty, we have also had discussion about this topic. The biggest issue that our faculty have is that students do not appear familiar with even the list of topics that is covered in SCMT 303. It seems that students have one of the following situations:

1. They don't remember the material due to taking the course somewhere besides Mays.
2. They did well in the course, but because they did not see a need for statistics, they are not able to apply statistics in context.
3. They do not have practice applying statistics.
4. The concepts in that course are not reinforced in other courses.

Since the common course for these topics is not taught in our department, our faculty made these suggestions below. These comments were shared with Sudarsan Rangan who led the efforts for SCMT on the MUCC. Our suggestion was to include these topics in the current course or for an additional upper-level course to be included.

1. Make the course more rigorous.
2. Find other courses in the CBK where the statistics concepts can be integrated.
3. Focus on "Why we would use statistics?"
4. Focus on analyzing what the statistics/data tells us.
5. Implement statistical packages into the course (students have indicated this is missing from SCMT 303).
6. Include weekly homework assignments so that students practice with software, data and how to analyze and interpret.
7. Include other topics such as ANOVA, Multiple Regression, Logistic Regression, and Multi-level modeling.

As an accounting faculty, we determined that statistics is mostly not used our undergraduate curriculum, except in the auditing course (ACCT407) which includes a brief review of these topics: randomization, sampling and drawing conclusions from results. The students that continue to the graduate programs need significantly more practice with these

concepts, especially those in point #7. As a faculty, we will continue to monitor student knowledge on statistics, especially as the timing of SCMT 303 is moved earlier in the curriculum and the topic coverage is changed. Additionally, the graduate courses may need to determine how to supplement the quantitative analysis for their courses once the revised statistics course is in place. We will reassess this again in 2021-22.

### **Accounting CBK Topics**

When we dug into the CBK topic details, there were three areas that were lower than the national average. However, when looking at the other question content areas, it appears that our students are still strong overall. Since the results do not seem to suggest that there is a problem with overall understanding of financial statements nor with a broader range of managerial topics, our faculty has agreed that we should hold off on making any large changes to the course. Instead, we will monitor this area when we reassess with the MFT in 2021-22 and determine if further action needs to be taken at that time.

The persons responsible for this plan is Michelle Diaz and Tara Blasor.

### **Status Update on a Previous Action**

This change relates to the learning outcome of oral communications. In 2018, there was major change to our accounting communications course due to the retirement of a faculty member. As the new faculty began teaching this course, it was observed that our students were really good at formal presentations, but they struggled with interpersonal communications and improvisational speaking. This was consistent with feedback the faculty sought out through discussions with employers. The curricular change that was implemented by the new instructors was the inclusion of one improvisational speaking assignment. This requirement was added to the course and was planned for assessment for the first time in the 2019-20 year.

Our communications faculty does believe that this change has made a difference, although we only had indirect measures of this when we developed the curricular change. This was the first year that we formally measured impromptu speech as an assessment measure. We gathered data as part of our regular assessment process, however we used the rubric for the impromptu speech in addition to the formal presentation. The data shows that all the students in our sample are at a sufficient, proficient or exemplary level (see chart above). We believe that this suggests that including this as an assignment and formally grading it has made a difference for this outcome. At this time, we do not believe the results warrant further changes.