

## **Accounting Program Assessment**

### **1) Where is each program in the assessment cycle?**

Accounting was the first program in Business to undertake program assessment development. Pilot efforts began in 2004. Full program assessment began in Fall 2006, and we currently have data collected in Fall 2006, Spring 2007, and Fall 2007. Data have been reviewed for Fall 2006 and Spring 2007.

### **2) When will each program have collected evidence, and what form will the evidence take?**

Data have been collected each term, beginning Fall 2006. Graduating accounting majors complete a comprehensive exam constructed by the accounting faculty at Chaminade to assess learning related to the program learning outcomes distinctive to accounting majors. We currently have test data for Fall 2006, Spring 2007, and Fall 2007.

We also track career placement of accounting graduates to determine the percentage of graduates that achieve accounting-related jobs or entry into graduate accounting programs within 6 months and one year of graduation. Those data are available for Fall 2006 graduates, and will be available for subsequent terms as time passes (i.e. data for Spring 2007 graduates will be available after completion of the Spring 2008 term). Additionally, pass rates on the CPA exam have been tracked from Fall 2006 forward.

### **3) How have assessment results been used to make curriculum changes?**

Undergraduate accounting curricula are largely determined by IACBE, the business accrediting association to which Chaminade belongs and by academic requirements needed to qualify graduates to sit for the CPA exam.

At present, assessment results are more likely to influence pedagogy than curricula. Two examples of the use of assessment data to influence program offerings are the following. Assessment results have led to a redesign of the pedagogy employed in teaching the AC 201 and AC 202 course sequence. Specifically, assessment results led to the conclusion that students are better able to learn financial accounting (traditionally AC 201) when those concepts are taught in the context of managerial decisions made using accounting information

(traditionally AC 202). Consequently, we now teach financial and managerial accounting as an integrated whole across the AC 201 and AC 202 course sequence. Another learning from our program assessment is that students leave the program under-prepared for and less-than-confident about career entry and start-up in the accounting field. Consequently, there is a need for an accounting-specific version of the BU 416 Career Development course, since the path to career entry and related preparation needed by accounting students is distinctive.

**4) How have assessment results been used to confirm curriculum content?**

Undergraduate accounting curricula are largely determined by IACBE, the business accrediting association to which Chaminade belongs and by academic requirements needed to qualify graduates to sit for the CPA exam.

While the number at this point is not large enough to be especially informative, from 2006 forward, Chaminade accounting graduates who have taken the CPA exam have passed.