

STUDENT LEARNING ASSESSMENT PROGRAM
SUMMARY FORM FA 2019 – SU 2021

Degree and Program Name: BSB Accounting

Submitted By: Nicholas Robinson, Assistant Chair of Accounting and Law, BAIS, and Finance; Director of Accountancy

PART ONE

What are the learning objectives?	How, where, and when are they assessed?	What are the expectations?	What are the results?	Committee/ person responsible? How are results shared?
1. Demonstrate technical knowledge of accounting principles, standards, and procedures.				
1.1. Interpret and record economic events in accordance with Generally Accepted Accounting Principles (GAAP).	ACC 3200 homework and project on 10 column worksheet Senior Student Surveys of Accounting Majors	≥70% of students will score 75% or better 15% of students will score 85% or better Students are asked “I can analyze financial statements of business organizations” and rate on a scale of 1 to 7 with 7 being strongly agree and 1 strongly disagree, the average will be 6.0 or more.	10 column worksheet project 88% scored 75% or better 60% scored 85% or better Senior Survey FA20 & SP 21 n=5, 6.6	Faculty teaching ACC 3200/ACC3250 develop and administer questions as part of final exam Faculty teaching in financial accounting area analyze and report results at end of year ACC assessment meeting Senior Survey Results for majors are reported to the chair, who shares them with discipline leaders (assistant chairs)
1.2. Prepare financial statements for external reporting purposes, in accordance with GAAP.	Exam embedded questions in ACC 3200, ACC 3250 or ACC 4500 ACC3200 Balance Sheet Project	≥70% of students will score 75% or better 15% of students will score 85% or better	ACC3200; Balance Sheet 95% scored 85% or better	Faculty teaching financial accounting develop and administer questions as part of final exam Faculty teaching financial accounting analyze and

				report results at end of year ACC assessment meeting
1.3. Analyze specific accounting issues, applying FASB accounting standards codification.	ACC 3250 homework assignment	<p>≥70% of students will score 75% or better</p> <p>15% of students will score 85% or better</p>	Homework Assignment 87% scored 75% or better 67% scored 85% or better	Faculty teaching financial accounting develop and administer questions Faculty teaching financial accounting analyze and report results at end of year ACC assessment meeting
1.4. Demonstrate knowledge of product/service costs	ACC3300 – Embedded exam questions – allocate costs with 2 drivers	<p>≥70% of students will score 75% or better</p>	Allocate costs 85.71% 75% or better	<p>Faculty teaching cost accounting develop and administer questions as part of exams</p> <p>Faculty teaching cost accounting analyze and report results at end of year ACC assessment meeting.</p>
1.5. Apply the audit cycle to analyze an audit case.	ACC4700 – Audit business case	<p>≥70% of students will score 50% or better</p> <p>50% of students will score 75% or better</p>	No Data	<p>Faculty teaching auditing develop a mock audit assignment.</p> <p>Faculty teaching auditing analyze and report results at end of year ACC assessment meeting</p>
2. Recognize, analyze, and evaluate professional practice issues in accounting.				
	How, where, and when are they assessed?	What are the expectations?		Committee/ person responsible? How are results shared?
2.1. Analyze ethical issues in accounting.	ACC4700 Bernie Madoff Case Study	<p>≥70% of students will score 75% or better</p> <p>15% of students will score 85% or better</p>	ACC4700 No Data	Faculty teaching ACC4700 and 4800 develop and administer a case study particular to

	<p>ACC4400 Federal Income Taxation I client memo & ethics paper</p> <p>ACC4800 Ethics and International tax paper</p> <p>Senior Student Surveys of Accounting Majors</p>	<p>Students are asked “I can recognize and analyze ethical issues as part of business decision-making” and rate on a scale of 1 to 7 with 7 being strongly agree and 1 strongly disagree, the average will be 6.0 or more.</p>	<p>ACC4400 72% scored 75% or better 55% scored 85% or better</p> <p>ACC4800 97% scored 75% or better 84% scored 85% or better</p> <p>Senior Survey n=5, 6.8</p>	<p>each course’s subject matter.</p> <p>Reports are analyzed by Accounting/Law faculty at fall assessment meeting.</p> <p>Senior Survey Results for majors are reported to associate chair, who shares them with discipline leaders (assistant chairs)</p>
2.2. Apply auditing standards to ensure financial reporting transparency and integrity.	ACC4700 – Embedded exam questions	≥70% of students will score 75% or better	No data collected	<p>Faculty teaching ACC4700 develop and administer questions as part of exams</p> <p>Faculty teaching cost accounting analyze and report results at end of year ACC assessment meeting</p>
2.3 Analyze legal and regulatory issues in accounting.	<p>ACC4400 – Embedded exam questions</p> <p>ACC4800 – Embedded exam questions</p>	≥70% of students will correctly answer the questions	<p>ACC4400 61.4% answered correctly</p> <p>ACC 4800 73.9% answered correctly</p>	<p>Faculty teaching ACC4400, ACC4800, and ACC4700 develop and administer questions as part of exams</p> <p>Faculty teaching cost accounting analyze and report results at end of year ACC assessment meeting</p>

3. Show proficiency in the use of information technology in accounting.

	How, where, and when are they assessed?	What are the expectations?	What are the results?	Committee/ person responsible? How are results shared?
3.1. Facilitate learning experiences with accounting and business technologies to encourage mastery of current technologies and/or adaptability with emerging technologies.	<p>ACC 3900 Graded homework assignments using Excel, Access, and IDEA analytics software in an accounting setting.</p> <p>ACC3950 Excel Project</p> <p>ACC 3200 Excel Project</p>	<p>≥70% of students will score 75% or better</p> <p>15% of students will score 85% or better</p>	<p>ACC3900 78.6% scored 85% or better</p> <p>ACC3950 90% scored 85% or better</p> <p>ACC3200 95% scored 85% or better</p>	<p>Faculty teaching ACC3900 assigns a group project.</p> <p>Results are shared in annual assessment meeting.</p>
3.2. Expose students to the digital financial, managerial, or and tax accounting workflow.	<p>ACC3900 Graded homework assignment where the students setup and process Sales and Procurement transactions in QuickBooks Online following workflows as established in QuickBooks Online software.</p> <p>ACC4400 Federal Income Taxation I comprehensive tax return project</p> <p>ACC4800 Passthrough entity tax return project</p>	<p>≥70% of students will score 75% or better</p> <p>15% of students will score 85% or better</p>	<p>ACC3900 100% scored 75% or better</p> <p>ACC4400 80% scored 75% or better 80% scored 85% or better</p> <p>ACC4800 88% scored 75% or better 78% scored 85% or better</p>	<p>Faculty teaching ACC3900 creates and assigns tax preparation project.</p> <p>Faculty teaching ACC4400 & ACC4800 creates and assigns tax preparation project.</p> <p>Results are shared in annual assessment meeting.</p>
3.3. Research tax issues using appropriate software and databases.	<p>ACC4400 Federal Income Taxation I client memo</p>	<p>≥70% of students will score 75% or better</p> <p>15% of students will score 85% or better</p>	<p>ACC4400 72% scored 75% or better 55% scored 85% or better</p> <p>ACC4800 97% scored 75% or better</p>	<p>Faculty teaching ACC4400 and ACC 4800 assign research issues, requiring students to use appropriate databases.</p>

	ACC4800 Federal Income Taxation II international tax research paper		84% scored 85% or better	Results are shared in annual assessment meeting.
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4. Demonstrate effective communication skills.

	How, where, and when are they assessed?	What are the expectations?	What are the results?	Committee/ person responsible? How are results shared?
4.1. Write effective business communications about accounting issues.	<p>ACC4400 Federal Income Taxation I client memo & ethics paper</p> <p>ACC4800 Ethics or International Paper</p> <p>ACC3300 – Research with memo on results</p> <p>Senior Student Surveys of Accounting Majors</p>	<p>≥70% of students will score 75% or better 15% of students will score 85% or better</p> <p>Students are asked “I can communicate effectively in writing about business matters” and rate on a scale of 1 to 7 with 7 being strongly agree and 1 strongly disagree, the average will be 6.0 or more.</p>	<p>ACC4400 72% scored 75% or better 55% scored 85% or better</p> <p>ACC4800 97% scored 75% or better 84% scored 85% or better</p> <p>ACC3300 90.5% scored 75% or better 71.4% scored 90% or better</p> <p>Senior Surveys FA20 & SP21 n=5, 6.4</p>	<p>Faculty teaching ACC 4400 & ACC 4800 assigns a tax research memo with an ethics component.</p> <p>Faculty teaching ACC3300 assigns a project/paper.</p> <p>Results are shared with Accounting/Law faculty during annual assessment meeting.</p> <p>Senior Survey Results for majors are reported to the chair, who shares them with discipline leaders (assistant chairs)</p>
4.2. Prepare and give a formal oral business presentation that includes communication of accounting information.	Speaking reports for accounting majors, from CMN1310G and Senior Seminar	Average rating will be 3.0 or higher	<p>CMN1310G FA20 & SP21 n=13, 3.49 university n=597, 3.29</p> <p>Senior Seminar FA20 & SP21 n=12, 3.69</p>	Students are assigned a holistic rating for speeches given in CMN1310G and Senior Seminar. Results for majors are reported to associate chair, who shares them with

	<p>ACC3900 Oral Presentation - Group presentation of an Access database project</p> <p>Senior Student Surveys of Accounting Majors</p>	<p>≥70% of students will score 75% or better 15% of students will score 85% or better</p> <p>Students are asked “I can communicate effectively orally about business matters” and rate on a scale of 1 to 7 with 7 being strongly agree and 1 strongly disagree, the average will be 6.0 or more.</p>	<p>university n=413, 3.60</p> <p>ACC3900 SP21 56% scored 75% or higher 56% scored 85% or higher SP20 83% scored 75% or higher 83% scored 85% or higher</p> <p>Senior Survey FA20 & SP21 n=5, 6.2</p>	<p>discipline leaders (assistant chairs)</p> <p>Faculty teaching ACC3900 divide students into groups. Group presentations are given during class time. Results are shared with Accounting/Law faculty in annual assessment meeting.</p> <p>Senior Survey Results for majors are reported to the chair, who shares them with discipline leaders (assistant chairs)</p>
4.3. Prepare students for a professional career through relationship-driven education.	<p>Senior Student Surveys of Accounting Majors</p> <p>Employer and Recruiter Surveys</p>	<p>Students are asked “I believe the relationships I have built at Eastern (peer, professional, and with professors) have positively impacted my accounting education and my preparation for life after graduation” and rate on a scale of 1 to 7 with 7 being strongly agree and 1 strongly disagree, the average will be 6.0 or more.</p> <p>Employers are asked a series of questions about the quality of our students in relation to students from other schools. They are rated from 1 to 5</p>	<p>Senior Survey FA20 & SP21 n=5, 6.0</p> <p>Employer Survey SP21 n=7, 4.11</p>	

	Accounting Day and Recruiter Survey	with 5 being superior, 3 being average, 1 being poor. Goal is 4.00 or greater. Accounting Day attendees are asked about the quality of our students and their interactions with them during accounting day and other recruiting events like Beta Alpha Psi meetings. They are rated from 1 to 5 with 5 being superior, 3 being average, 1 being poor. Goal is 4.00 or greater.	Recruiter Survey FA20 n=9, 3.97	
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(Continue objectives as needed. Cells will expand to accommodate your text.)

PART TWO

Describe your program's assessment accomplishments since your last report was submitted. Discuss ways in which you have responded to the CASA Director's comments on last year's report or simply describe what assessment work was initiated, continued, or completed.

The academic period included the COVID restrictions and course conversions to online environments that also affected the nation. Leading up to the COVID restrictions in March 2020 and during the lockdowns that followed, the program went through a reaccreditation review with AACSB. The initial reaccreditation resulted in a second review year, known as a CIR2, which ultimately resulted in a successful 5-year renewal of the program's accreditation. In preparation for that review and as a result of the CIR2, we made many changes to our learning objectives and methods.

The most significant change has been the inclusion of Learning Objective 4.3. This objective was added at the recommendation of the AACSB accounting review committee to align with our program's mission of supporting a relationship-based learning environment. This element of our mission looks at the relationships we create with our students as professors and the relationships we facilitate through professional development of our students. We believed that surveying the students and employers/recruiters was the best method for assessing our ability to promote positive relationships with our students. The survey questions for the students are conducted in their senior exit survey. The online nature of the survey the past two semesters, due to COVID, likely resulted in the low response rate. We hope this will change once the surveys are again administered in-class. We also send surveys to the accounting professionals that hire our students for internships and fulltime positions and the professionals who come to recruit or network at Accounting Day and Beta Alpha Psi meetings. We hope these surveys will help us understand the professionals' perception of our students. Improving upon these interactions will support our goal of improving that side of the students' relationships.

The other major change in the assessment process was a revision of Learning Goal 3. Before, it was focused on specific technology issues. In response to the changes made by AACSB to encourage technological agility, we have made the learning objectives less specific to single tools or projects, but to encourage a greater range of relevant technology use.

We have also formally adopted a comprehensive assessment cycle to include input from our Accounting Advisory Board. This document is included in the report.

PART THREE

Summarize changes and improvements in **curriculum, instruction, and learning** that have resulted from the implementation of your assessment program. How have you used the data? What have you learned? In light of what you have learned through your assessment efforts this year and in past years, what are your plans for the future?

Since the last report, the major curricular change has been the adoption of ACC3950 as a required course for accounting majors. This course has been necessary to prepare the students for the technology requests of the profession and our AACSB accreditation. This aligns with the revisions of Learning Objective 3 to encourage a broader exposure to relevant technologies. This has resulted in new Excel-based projects in ACC3200 & ACC3250, and an IDEA project and QuickBooks project in ACC3900. We hope to continually expand these projects in appropriate offerings.

The future of the curriculum is likely to change significantly by the time of the next assessment report. The CPA exam is undergoing the most substantial revision in decades. We are currently undertaking a comprehensive curricular review to assess the alignment with the future CPA exam requirements. This process is a topic-by-topic review of each accounting course we offer. We anticipate both curricular and instructional changes from this review.

We also look forward to more data from the student surveys. Other questions ask about career prospects and their plans for the CPA exam. We anticipate this flow of responses to give us a better understanding of the goals of our graduates. Depending on the market and student trends will help us focus our curriculum to best serve their needs and desires. For example, anecdotally the faculty believe that more students are going into public accounting than have in the past. This is likely due to large, local businesses changing their recruiting techniques while accounting firms are experiencing significant growth. We hope to see data that will show which fields our students are working in.



May 17, 2021

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Dear Dean Cheney and Dr. Robinson:

It is my pleasure to inform you that the CIR2 accounting peer review team recommendation to extend accreditation for the degree programs in accounting offered by Eastern Illinois University is concurred with by the Accounting Accreditation Committee (AAC) and ratified by the Board of Directors. Congratulations to you, the faculty, the students, the staff, and all supporters of Eastern Illinois University.

Eastern Illinois University has achieved accreditation for five additional years based on the original review year of 2019-2020. The next on-site continuous improvement review occurs in the fifth year of the cycle, 2024-2025. A timeline specific to the school's visit year is available online: <https://www.aacsb.edu/accreditation/resources/journey/accounting/continuous-improvement-review>.

One purpose of peer review is to recognize initiatives that support an environment of continuous improvement of quality programs. As noted in the team report the accounting programs of Eastern Illinois University is to be commended on the best practices found on **Attachment A**.

The school should begin to address the concern identified by the peer review team and AAC. As part of the next continuous improvement review application due July 1, 2022 the school is asked to update the AAC on the progress made in addressing the concerns listed on **Attachment B**.

Please refer to the [***Continuous Improvement Review Handbook for Joint Business and Accounting***](#) for the most current information regarding the processes for continuous improvement reviews. The handbook is evolving and will be updated frequently to provide the latest revisions to the CIR process.

Again, congratulations from the Accreditation Council and AACSB International - The Association to Advance Collegiate Schools of Business. Thank you for participating in the continuous improvement review process and for providing valuable feedback that is essential to a meaningful and beneficial review.

Sincerely,

Linda U. Hadley, Chair
Board of Directors

c. peer review team

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December 8, 2021

Dr. Nic Robinson
Assistant Chair and Director of Accountancy
RE: Year 2 Program Assessment Review

Documents submitted and reviewed:

1. Student Learning Assessment Program Summary Form FA2019-SU2021
2. Letter to School of Business dated 5/17/21 as Evidence of Ongoing AACSB accreditation of Accounting

Summary of Assessment Evaluation:

The Accounting Program in the School of Business is accredited on its own through AACSB and as part of the School of Business AACSB accreditation.

The BSB Accounting program has a long-established plan for assessing program student learning objectives that last underwent AACSB accreditation review during AY2020 based on AY2014-2019. As such, AY 2020 was Year 1 of the next assessment cycle (while also being CIR2 AACSB post-review year), and AY 2021 was Year 2, resulting in the Year 2 Program Assessment Review in Fall 2021.

It is noted that EIU requirements (as detailed in attachments to a 12/16/19 memo to faculty from Provost Gatrell) that accredited programs submit two elements:

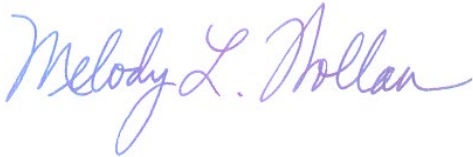
- 1) Evidence of Ongoing Accreditation (provided by Dr. John Willems for this program and others in the School of Business), and
- 2) Annual (or periodic) Accreditation Report. However, the AACSB annual ASQ (for Accounting) and BSQ (for Business programs) does not include any assessment-related information and is not relevant, nor provided.

Regarding the table that was submitted with columns 1) SLO; 2) How, where, when are they assessed; 3) Expectations; 4) Results; and 5) Who is responsible and how results shared?:

1. This seems to reflect a prior worksheet used in assessment at EIU but also is an important internal document for the assessment process, but not entirely what should be submitted for these reviews. Specifically, what is being asked of EIU undergraduate programs are the following columns:
 - a. SLO [listed]
 - b. University Undergraduate Learning Goals tied to each objective (C,W,S,Q,R,N/A)
 - c. Measures/Instruments – You've listed the assignment but please also include which term is being measured in addition to the course.
 - d. Last column is Expectations (target scores), Results, and a report if expectations were met/not met/partially met for each instrument

2. For Part II of the submitted Year 4 report, there are three components.
 - a. What curricular changes are made during Years 1 & 2 (and later add Years 3 & 4 to the report) as a reflection of results of SLO data (1 – 2 paragraphs or bullets). What future changes, revisions, or interventions are proposed or still pending? [this is provided in your current version on pages 7-8 in two separate questions that are a bit different than what is now being asked]
 - b. Bulleted list or brief description of observed/measured improvements/declines in student learning. [not provided]
 - c. A table with each of the four years in the cycle showing: [not provided]
 - i. Date of annual review
 - ii. Individuals/groups who reviewed the plan
 - iii. Results of the Review (i.e., reference proposed changes, revised SLOs, etc.)

This table is a critical element in the Year 4 Review – it is expected that every program is having a minimum of at least one assessment-intensive review each year with all program faculty participating in the discussion of results and improvements to be made. I am certain that you have all of this information as part of your process, but am reminding and asking for the template and information in the current process be followed for your Year 4 report that receives a full review of the assessment cycle.



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