

# Annual Goals for Accounting and Business Law

## 2010-2011

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| <b>Title:</b>            | Academic Quality Initiative  |
| <b>Description:</b>      | • Continue to update course content so that the curriculum is current and relevant. • Develop and implement plan to facilitate student proficiency in critical technology skills, particularly excel.  |
| <b>Budget:</b>           | 0.00   |
| <b>University Goals:</b> | 1,5  |
| <b>Strategic Goals:</b>  | 217  |
| <b>Responsibility:</b>   | Accounting Program Coordinator and AC MBA Coordinator  |
| <b>Participation:</b>    | Faculty  |
| <b>Results:</b>          | Based on feedback from graduate students and Accounting Business Advisory Accounting we have added a new course to the Accounting MBA, Research in Accounting. This course will be offered for the first time in Fall 2011. It will provide students with the knowledge and skills needed to use state-of-the-art research tools to conduct professional accounting research. During 2010- 2011 the department continued to emphasize the integration of Excel into the undergraduate and graduate coursework. Most professors included excel project(s) in their courses during 2010-2011 and the department is now assessing the effectiveness of these assignments. |
| <b>Actions:</b>          | The department reallocated its library funds this year to purchase RIA's Checkpoint which is a research database used by professional accounting firms.  |
| <b>Improvements:</b>     |  |

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|---------------------|---|
| <b>Title:</b>       | Faculty Quality Initiative  |
| <b>Description:</b> | • Develop/maintain contacts to recruit academically or professionally qualified faculty to replace retiring faculty. • Support professional development activities, particularly those required for maintaining professional certifications, to the extent possible given budget constraints. |

**Budget:** 0.00

**University Goals:** 1

**Strategic Goals:** 218

**Responsibility:** Dept. Chair, Co-Chairs of Faculty Recruiting Committee

**Participation:** Faculty

**Results:** Faced with an unexpected faculty resignation in late spring 2011, the Department quickly executed a productive recruiting effort and interviewed three strong academically qualified candidates in May 2011. (Job Posting attached.) Also, faculty members were active in the following professional associations during 2010-2011: Alabama Society of CPAs, Tennessee Society of CPAs, American Taxation Association, IMA, American Accounting Association, American Institute of Certified Public Accountants, and Accounting Program Leadership Group.

**Actions:** The recruiting effort resulting in the hiring of a new academically qualified faculty member who is ABD and is a CPA & CMA. The new faculty member will join the faculty in December 2012. All faculty holding professional certifications/licenses engaged in professional development activities to stay current with the changes in our profession and to meet the continuing professional education requirements.

**Improvements:**

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**Title:** Student Quality Initiative

**Description:** • Continue Accounting Scholars student organization. • Continue Save First volunteer income tax preparation service. • Continue to partner with UNA Office of Career Planning and Development to provide better opportunities for accounting graduates. • Facilitate spring internships for students who can work fulltime during the spring busy season. • Continue to promote the MBA with Accounting Concentration.

**Budget:** 0.00

**University Goals:** 1,2,3,4

**Strategic Goals:** 219

**Responsibility:** Advisor of Accounting Scholars

**Participation:**

**Results:** The Department continued its student support activities, including the Accounting Scholars student organization which develops leadership and professional skills in our accounting majors. (See attached description of Accounting Scholars.)

**Actions:** Accounting Students served the Shoals community by preparing tax returns for lower-income families through Save First Program. Thirty-six trained students provided critical services at a free tax preparation site that prepared returns for 94 families—helping them to secure more than \$160,000 in tax refunds and saving them \$25,000+ in commercial tax preparation fees. (See attached letter from President of SaveFirst.) Worked with Office of Career Planning and Development to develop a an electronic recruiting service for accounting majors where students could place a video interview, resume, and picture on a website that will be made available to employers. See <http://career.una.edu/accounting-videos.html>. Developed a Spring Internship program through Career Planning and Development and advertised this to local CPA firms. Several students received spring internships through this program. Worked to place accounting majors with excellent accounting firms. One of our December graduates, David Bradley, was placed with KPMG in New York City. Andrea Zills was placed with HealthSpring in Nashville.

**Improvements:**

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**Title:** Resource Enhancement Initiative

**Description:** • Offer online preparatory professional accounting courses to meet the educational needs of CPA exam candidates, initially in China, to generate a revenue stream for the University, College, and Department. • Consider the packaging of the online preparatory professional accounting courses as a certificate program. • Explore the development of a paralegal certificate program to meet the educational needs of paraprofessionals and to generate a revenue stream for the University, College, and Department.

**Budget:** 0.00

**University Goals:** 1,5

**Strategic Goals:** 220

**Responsibility:** Coordinator of Professional Accounting Prep Program

**Participation:** Dept. Chair

**Results:** Developed the Professional Accounting Prep Program which is an online program that provides accounting courses to domestic and international students. The focus of the program is on students who already have an

undergraduate degree, but not in accounting, and they are looking to change careers to professional accounting. This program is designed to create resources for the department, College, and University.

**Actions:** Eight courses are now being delivered online through this program. During the spring and summer 2011 semesters, approximately, 50 students have begun the program. Details about the program are available at: <http://una.cpaexcel.com/papp/>

**Improvements:**

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**Title:** Increased Visibility & Reputation Initiative

**Description:** • Continue Accounting Business Council advisory group. • Continue to strengthen relationships with alumni and prospective employers in Nashville, Birmingham, Huntsville, and other cities in our job market region. • Participate in professional organizations and serve in leadership roles. • Continue to coordinate annual Accounting Awards banquet.

**Budget:** 0.00

**University Goals:** 3,4,5

**Strategic Goals:** 221

**Responsibility:** Raburn Eminent Scholar of Accounting

**Participation:** Dept. Chair and Faculty

**Results:** Met with Accounting Business Council in November 2011 to get input on strategic initiatives for department. (Agenda for meeting is attached). Faculty served in top leadership roles in the North Alabama Chapter of the Alabama Society of CPAs and the Muscle Shoals Chapter of the IMA. Faculty were also active participants in the Alabama Society of CPAs-state level, American Taxation Association, American Accounting Association, American Institute of Certified Public Accountants, and Accounting Program Leadership Group.

**Actions:** The Department and local chapters of the IMA and ASCPA held a very successful accounting awards banquet (program attached). Two new scholarships were announced at the banquet, one from the accounting firm CDPA, PC and a UNA Endowed Scholarship, Campbell Accounting Endowed Scholarship. The UNA CPA Exam Review program was fully launched. See <http://una.cpaexcel.com/>

**Improvements:**

# Student Learning Outcomes for Accounting and Business Law

2010-2011

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| <b>Title:</b>               | Communication skills   |
| <b>Description:</b>         | Graduates of the UNA College of Business BBA program in accounting will be able to demonstrate the following knowledge, skills, or attributes at a level appropriate for entering the accounting profession or graduate study: 1. oral and written communication skills. |
| <b>Budget:</b>              | \$0.00   |
| <b>Core Competencies:</b>   | 1  |
| <b>25% Online:</b>          | 1  |
| <b>50% Online:</b>          |  |
| <b>Core Competencies:</b>   | 1  |
| <b>How Often:</b>           | Every 3 years  |
| <b>Assessed this Year?</b>  | No   |
| <b>Responsibility:</b>      | CoB Goal 1 Coordinator   |
| <b>Participation:</b>       | Faculty, outside reviewers   |
| <b>Direct Assessments</b>   |  |
|                             | Individual written reports; presentations  |
| <b>Indirect Assessments</b> |  |
|                             | EBI  |

syllabus review; observation

|                      |   |
|----------------------|---|
| <b>Results:</b>      | Not assessed this year. Summary of analysis of results from last year's assessment are attached.  |
| <b>Curriculum:</b>   | •Collaborate in Team Discussion Posting where students analyze good and bad versions of analytical reports to have a better understanding of “clear purpose and organization”, “sufficient supporting data”, and “direct and economical style”. •Complete Grammar Quiz with required retakes until at 80% minimum mastery before allowing student to work on the first writing assignment; tutorial and resource links provided to assist in mastery. •Groups participate in required practice session before presentation date; practice is recorded and uploaded to learning management system; each person completes self-reflection activity after viewing recording. |
| <b>Actions:</b>      | •Monitor Item Analysis from specific questions relating to “appropriate choice of presentation media” on two existing course exams. •Peer Presentation Groups complete evaluations for OTHER groups presenting (live or recorded); includes a rating system and open-ended feedback.  |
| <b>Improvements:</b> | Set up both written and oral presentation modules in Angel learning management system available for all COB Faculty that can be incorporated into any COB course requiring written assignments and/or presentations; repository will house adopted rubrics, files from action plan, and many resources on the topics.   |

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| <b>Title:</b>             | Team-building skills  |
| <b>Description:</b>       | Graduates of the UNA College of Business BBA program in accounting will be able to demonstrate the following knowledge, skills, or attributes at a level appropriate for entering the accounting profession or graduate study: 2. team-building skills. |
| <b>Budget:</b>            | \$0.00  |
| <b>Core Competencies:</b> | 1,2   |
| <b>25% Online:</b>        | 1   |
| <b>50% Online:</b>        |   |
| <b>Core Competencies:</b> | 1,2   |
| <b>How Often:</b>         | Every 3 years   |

|                             |   |
|-----------------------------|---|
| <b>Assessed this Year?</b>  | No  |
| <b>Responsibility:</b>      | CoB Goal 2 Coordinator  |
| <b>Participation:</b>       | Program coordinator; faculty  |
| <b>Direct Assessments</b>   | Projects  |
| <b>Indirect Assessments</b> | EBI   |
|                             | syllabus review, observation  |
| <b>Results:</b>             | We captured assessment data for two courses for Leadership in 2011S; this data will be analyzed and reported as part of my annual report, which I will get done by mid-July 2011 or earlier. EBI survey preliminary results for spring 2011 are attached.   |
| <b>Curriculum:</b>          | No changes have been made at this time.   |
| <b>Actions:</b>             | No changes have been made at this time.   |
| <b>Improvements:</b>        | Three undergraduate and three graduate courses are currently in the assessment plan for Teamwork; we did our first calibration assessment in 2009S and will do our second assessment of teamwork in 2011F. We may have more courses than we need in this assessment plan, and will review after the next assessment to determine if an adjustment should be made. |
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| <b>Title:</b>               | Ethics and professional conduct   |
| <b>Description:</b>         | Graduates of the UNA College of Business BBA program in accounting will be able to demonstrate the following knowledge, skills, or attributes at a level appropriate for entering the accounting profession or graduate study: 3. an understanding of ethical issues and expectations for professional conduct in business.                                       |

**Budget:** \$0.00

**Core Competencies:** 2,4

**25% Online:**

**50% Online:**

**Core Competencies:** 2,4

**How Often:** Every 3 years

**Assessed this Year?** No

**Responsibility:** CoB Goal 3 Coordinator

**Participation:** Program coordinator; faculty

**Direct Assessments**

Embedded-test questions

**Indirect Assessments**

EBI institutional questions and EBI standard questions

syllabus review

**Results:** a. Survey of students (44 students participating; 17 item survey) enrolled in CoB undergraduate courses summer 2010: Using Ethical Issues Awareness rubric, one item was identified as possibly needing improvement. It is recommended that for future surveys, this item needs to be reworded for clarification. b. Quiz on Ethics and Business Decision Making chapter in two BL 240 (Business Law) sections fall 2010 (46 undergraduate students participating): Forty-six students equally divided between two sections (one on-campus/hybrid and one internet) completed the quiz specifically addressing ethics and business decision making and scored 84% and 86% respectively.



**Curriculum:** No curriculum changes have been made at this time as assessment results did not indicate a need for such.

**Actions:** As a result of the quiz scores and EBI responses in BL 240, three discussion topics were created and/or refined for the subsequent semester. The three discussion topics covered ethics, professional responsibility, and strategic misrepresentation/lying in negotiations.

**Improvements:**

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**Title:** Solving structured problems

**Description:** Graduates of the UNA College of Business BBA program in accounting will be able to demonstrate the following knowledge, skills, or attributes at a level appropriate for entering the accounting profession or graduate study: 4. the ability to apply knowledge and skills, including technology skills, to structured problems.

**Budget:** \$0.00

**Core Competencies:** 2,3,4,5

**25% Online:**

**50% Online:**

**Core Competencies:** 2,3,4,5

**How Often:** Every 3 years

**Assessed this Year?** Yes

**Responsibility:** CoB Goal 5 Coordinator

**Participation:** Faculty

**Direct Assessments**

Projects

**Indirect Assessments**

## EBI

syllabus review

syllabus review

- Results:** Embedded projects were completed and graded in MG 420 and EBI survey was administered in MG 498 during spring 2011. Preliminary results are available (attached) from the EBI survey. Analysis of the embedded projects will be conducted in Fall 2011.
- Curriculum:** No curriculum changes have been proposed, pending the completion of the analysis of results listed above.
- Actions:** No other actions have been proposed, pending the completion of the analysis of results listed above.
- Improvements:** The next step in the process is to analyze the results and create an action plan, if actions are indicated.

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| <b>Title:</b>              | Evaluating unstructured problems   |
| <b>Description:</b>        | Graduates of the UNA College of Business BBA program in accounting will be able to demonstrate the following knowledge, skills, or attributes at a level appropriate for entering the accounting profession or graduate study: 5. the ability to evaluate unstructured or ambiguous situations and provide relevant business alternatives. |
| <b>Budget:</b>             | \$0.00   |
| <b>Core Competencies:</b>  | 2,3,4,5  |
| <b>25% Online:</b>         |  |
| <b>50% Online:</b>         |  |
| <b>Core Competencies:</b>  | 2,3,4,5  |
| <b>How Often:</b>          | Every 3 years  |
| <b>Assessed this Year?</b> | Yes  |
| <b>Responsibility:</b>     | Department Chair   |
| <b>Participation:</b>      | Raburn Eminent Scholar   |

**Direct  
Assessments**

**Indirect  
Assessments**

Info from Accounting Business Council

**Results:** The review conducted during summer 2011 was limited to analyzing the assignments provided by the accounting faculty to determining the breadth and depth of excel skills needed to complete them. Excel assignments from six courses were analyzed. It was concluded that the department is doing an excellent job of providing students an opportunity to demonstrate a basic and intermediate level of excel skills. The assignments include skills such as: Formatting of rows, columns and headings Copy commands IF statements Nested IF statement The students are required to demonstrate an understanding of regression analysis in two courses (Auditing; Financial Statement Analysis). It was also concluded that the department needs to do a better job of providing students an opportunity to demonstrate advanced excel skills such as macros and using statement such as Goal Seek. The Department plans to develop a plan to remedy these gaps for the 2011-2012 academic year.

**Curriculum:** Will be made in future years

**Actions:**

**Improvements:**

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**Title:** Competence in accounting

**Description:** Graduates of the UNA College of Business BBA program in accounting will be able to demonstrate the following knowledge, skills, or attributes at a level appropriate for entering the accounting profession or graduate study: 6. technical expertise and competence in cost management, financial accounting, accounting information systems, auditing and assurance services, taxation, and related business areas.

**Budget:** \$0.00

**Core Competencies:** 2,3,4,5

**25% Online:**

**50% Online:**

**Core Competencies:** 2,3,4,5

**How Often:** Every 3 years

**Assessed this Year?**

**Responsibility:** Department Chair

**Participation:** Raburn Eminent Scholar

**Direct Assessments**

**Indirect Assessments**

**Results:** Assessments ranged from a low score of 5 to a high score of 8 on a scale of 1 – 9. A score of 1 – 3 was Fair; 4 – 6 was Good; and 7 – 9 was Exemplary. While these scores are considered acceptable, they are difficult to interpret because it is not clear if the lower scores indicate a lower level of competency or that the project provided by the professor did not require a higher level of competency. Therefore, it was concluded that this metric needs to be supplemented with at least one additional measure in the future. In 2011-2012 academic year, this outcome will also be measured with an indirect assessment of reviewing the competency level required to pass classroom exams in these respective areas and to assess how well the students demonstrated this competency.

**Curriculum:**

**Actions:**

**Improvements:**

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|-----------------------------|--|
| <b>Title:</b>               | Global   |
| <b>Description:</b>         | Graduates of the UNA College of Business BBA program in accounting will be able to demonstrate the following knowledge, skills, or attributes at a level appropriate for entering the accounting profession or graduate study: ability to function effectively in a global economic environment. |
| <b>Budget:</b>              | \$0.00   |
| <b>Core Competencies:</b>   | 5  |
| <b>25% Online:</b>          |  |
| <b>50% Online:</b>          |  |
| <b>Core Competencies:</b>   | 5  |
| <b>How Often:</b>           | Every 3 years  |
| <b>Assessed this Year?</b>  | Yes  |
| <b>Responsibility:</b>      | CoB Goal 4 Coordinator   |
| <b>Participation:</b>       | Program coordinator; international business faculty; international students services staff; department chairs  |
| <b>Direct Assessments</b>   |  |
|                             | Embedded case study  |
| <b>Indirect Assessments</b> |  |
|                             | EBI institutional questions and EBI standard questions   |
|                             | syllabus review  |

- Results:** A case study, entitled "How BofA Banks on Offshoring" from BusinessWeek, was embedded into two undergraduate classes. The two courses are: 1) EC/FI 463: International Trade & Finance and 2) MG/MK 491: International Business. Students were required to write a case study report focusing on three specific questions. The expectation score was set at 75%. There were a total of 51 received case reports: 16 from the EC/FI 463 class and 35 from the MG/MK 491 class. Students' submissions were evaluated by two independent faculty members (other than the instructors), Jackie Williams and Paul Zhang, using the same rubric. The grading results from the two were averaged. Overall, the average score is 80.42%, above the expectation score 75%. A breakdown of scores for the individual questions is as follows: Q1: 3.51/4.00; Q2: 3.07/4.00; Q3: 3.07/4.00; Total: 9.65/12.00; Percentage: 80.42%. The grading rubric is attached.
- Curriculum:** No curriculum changes have been made. Further analysis will be conducted in the Fall of 2011. After that, syllabi and assignments will be reviewed and discussed with outside experts to determine if any curriculum modification is required.
- Actions:** No other actions/improvements (other than curriculum) have been made. Actions/improvements will be taken, if necessary, pending the outcomes of analyses above.
- Improvements:** No actions or improvements are planned at this stage. Actions/improvements will be taken, if necessary, pending the outcomes of analyses above.