

Annual Goals for Accounting and Business Law

2011-2012

Goal 1:	Academic Quality Initiative
Description:	• Continue to update course content so that the curriculum is current and relevant. • Implement plan to facilitate student proficiency in technology skills, particularly excel. • Develop plan to facilitate student proficiency in research skills.
Budget:	0.00
University Goals Supported:	1,5
Strategic Goals Supported:	404
Responsibility:	Accounting Program Coordinator and AC MBA Coordinator
Participation:	Faculty
Results:	AC 628 Seminar in Accounting was offered for the first time in many years with a new emphasis on the knowledge and skills needed to use state-of-the-art research tools to conduct professional accounting research. While this research course is an elective in the Accounting MBA program, most accounting students will take this elective.
Actions/Improvements:	Many accounting professors continue to include excel project(s) in their courses to help students improve their skills in the use of technology to solve accounting and business problems.
Future Actions/Improvements:	Following the first delivery of AC 628 as a professional research class, the content of the course will be reviewed and modified where appropriate.

Goal 2:	Faculty Quality Initiative
Description:	• Develop/maintain contacts to recruit academically or professionally qualified faculty to replace faculty as needed. • Support professional development activities, particularly those required for maintaining professional certifications, to the extent

	possible given budget constraints.
Budget:	0.00
University Goals Supported:	1
Strategic Goals Supported:	405
Responsibility:	Dept. Chair, Co-Chairs of Faculty Recruiting Committee
Participation:	Faculty
Results:	Faculty members were active in the following professional associations during 2011-2012: 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/Improvements:	A new nontenure track professionally qualified faculty member joined the Department in fall 2011 and taught the introductory accounting courses, AC 291 and AC 292. Also, a new faculty member who has just completed a doctorate began in January 2012 and taught courses ranging from the introductory to senior level. Both new faculty members were well received by the students. 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.
Future Actions/Improvements:	The Department will continue to plan for the replacement or addition of faculty in the event of future retirements of accounting faculty, future reassignment of accounting faculty, or sufficient growth in the accounting program.

Goal 3:	Student Quality Initiative
Description:	<ul style="list-style-type: none"> • 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 student internships. • Continue to promote the MBA with Accounting Concentration.
Budget:	0.00
University Goals Supported:	1,2,3,4

Strategic Goals Supported:	406
Responsibility:	Advisor of Accounting Scholars
Participation:	Faculty, Office of Career Planning and Development, and Save First trainers
Results:	Results: The Department continued its student support activities, including the Accounting Scholars student organization which develops leadership and professional skills in our accounting majors. 15 students earned the Accounting Scholars designation and approximately 25 students participated in our events. We had 12 events throughout the academic year involving outside speakers who mentor the students to help them develop professional skills. The students also participated in the Save First program (see below).
Actions/Improvements:	Actions: Approximately 30 accounting students served the Shoals community by preparing tax returns for lower-income families through Save First Program. These students provided critical services at a free tax preparation site that prepared returns for 94 families—helping them to secure more than \$215,000 in tax refunds and saving them \$28,000+ in commercial tax preparation fees. We worked with Office of Career Planning and Development to host interviews for a few of our top accounting students to secure internships with accounting firms in Nashville and Huntsville. We also continued to develop a Spring Internship program through Career Planning and Development and advertised this to local CPA firms. Several students received spring internships through this program in the Shoals and Athens areas. We helped place accounting majors with excellent accounting firms. Scott Freeman was placed with Decosimo, one of the 100 largest CPA firms in the country which is based in Chattanooga, TN. We continue to develop our Accounting MBA program. A new course, Research in Accounting, was added this year. We are also partnering with Athens State University to begin offering the Accounting MBA in Athens in January 2013.
Future Actions/Improvements:	The Department will continue its effort to enhance the student experience.

Goal 4:	Resource Enhancement Initiative
Description:	<ul style="list-style-type: none"> • Offer online preparatory professional accounting courses to meet the educational needs of CPA exam candidates o generate a revenue stream for the University and Department.

Budget:	0.00
University Goals Supported:	1,5
Strategic Goals Supported:	
Responsibility:	Coordinator of Professional Accounting Prep Program
Participation:	Dept. Chair
Results:	The first full academic year of offering the Professional Accounting Prep Program is now complete with over 140 course enrollments during the 2011-2012 year. The program is designed for students who already have an undergraduate degree, but not in accounting, and who are looking to change careers to professional accounting. Details about the program are available at: http://una.cpaexcel.com/papp/
Actions/Improvements:	The program has generated a revenue stream for the University, College, and Department. A portion of the Departmental revenue was used to support faculty attendance at professional conferences.
Future Actions/Improvements:	Will continue to explore market opportunities for the Professional Prep courses.

Goal 5:	Increased Visibility & Reputation Initiative
Description:	<ul style="list-style-type: none"> • 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 Supported:	3,4,5
Strategic Goals Supported:	408
Responsibility:	Raburn Eminent Scholar of Accounting
Participation:	Dept. Chair and Faculty
Results:	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. Also, recently retired UNA faculty member Walter M. Campbell was the recipient of the Outstanding Accounting Educator at the 2012 annual meeting of the Alabama Society of CPAs.

Actions/Improvements: The Department and local chapters of the IMA and ASCPA held a very successful accounting awards banquet (program attached). Three new scholarships were announced at the banquet: one from the accounting firm Decosimo, one new UNA endowed scholarship funded by a loyal alum, and the Walter M. Campbell Accounting Alumni Endowed Scholarship- to be funded.

**Future
Actions/Improvements:** The next meeting of the Accounting Business Council is tentatively planned for fall 2012.

Student Learning Outcomes for Accounting and Business Law

2011-2012

Outcome 1:	Communication skills
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: 1. oral and written communication skills.
Budget:	\$0.00
Core Competencies Supported:	1
Assessed How Often:	Every 3 years
Assessed this Year?	Yes
Responsibility:	CoB Goal 1 Coordinator
Participation:	Faculty
Direct Assessments	

Indirect Assessments

Results:	See attached summary of BBA Learning Goals Assessment.
Curriculum Actions/Improvements:	
Other Actions/Improvements:	
Future Actions:	

Outcome 2:	Team-building skills
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: 2. team-building skills.
Budget:	\$0.00
Core Competencies Supported:	1,2
Assessed How Often:	Every 2 years
Assessed this Year?	Yes
Responsibility:	CoB Goal 2 Coordinator
Participation:	Faculty
Direct Assessments	

Indirect Assessments

Results:	See attached summary of BBA Learning Goals Assessment
Curriculum Actions/Improvements:	
Other Actions/Improvements:	
Future Actions:	

Outcome 3:	Ethics and professional conduct
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: 3. an understanding of ethical issues and expectations for professional conduct in business.

Budget:	\$0.00
Core Competencies Supported:	2,4
Assessed How Often:	Every 3 years
Assessed this Year?	Yes
Responsibility:	CoB Goal 3 Coordinator
Participation:	Faculty
Direct Assessments	

Indirect Assessments

Results:	See attached summary of BBA Learning Goals Assessment
Curriculum Actions/Improvements:	
Other Actions/Improvements:	
Future Actions:	

Outcome 4:	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 Supported:	2,3,4,5
Assessed How Often:	Every 3 years
Assessed this Year?	Yes

Responsibility: CoB Goal 5 Coordinator

Participation: Faculty

Direct Assessments

Indirect Assessments

Results: See attached summary of BBA Learning Goals Assessment

Curriculum

Actions/Improvements:

Other

Actions/Improvements:

Future Actions:

Outcome 5: Evaluating unstructured 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: 5. the ability to evaluate unstructured or ambiguous situations and provide relevant business alternatives.

Budget: \$0.00

Core Competencies Supported: 2,3,4,5

Assessed How Often: Every 3 years

Assessed this Year? Yes

Responsibility: CoB Goal 5 Coordinator

Participation: Faculty

Direct Assessments

Indirect Assessments

Results: See attached summary of BBA Learning Goals Assessment

**Curriculum
Actions/Improvements:**

**Other
Actions/Improvements:**

Future Actions:

Outcome 6: 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
Supported:** 2,3,4,5

Assessed How Often: Every 3 years

Assessed this Year? No

Responsibility: Department Chair

Participation: Raburn Eminent Scholar

Direct Assessments

Indirect Assessments

Results:**Curriculum****Actions/Improvements:**

As a result of the assessment activities in the 2010-2011 year, the Department concluded that students need more opportunity to demonstrate advanced excel skills. In fall 2011, the new offering of AC 628 that emphasized research skills included assignments requiring use of higher-level excel skills.

Other**Actions/Improvements:****Future Actions:**

Outcome 7:

Global

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: ability to function effectively in a global economic environment.

Budget:

\$0.00

**Core Competencies
Supported:**

5

Assessed How Often:

Every 3 years

Assessed this Year?

Yes

Responsibility:

CoB Goal 4 Coordinator

Participation:

Faculty

Direct Assessments**Indirect Assessments****Results:**

See attached summary of BBA Learning Goals Assessment

Curriculum

Actions/Improvements:

Other

Actions/Improvements:

Future Actions:

Attachment:

Summary of BBA Learning Goals Assessment

May 2012

Note: Both internal and external reviewers were used to assess students' work. Each goal assessment has rubrics to measure whether students' performance meet expectations.

Goal 1: Communication

Courses assessed: MG 382w (Managerial Communications), CIS 236 (Information Systems in Organizations), and MG 498 (Strategic Management).

Written (student papers) — Results/Recommendations: **Students' writing skills are between average and below average in nearly every criteria outlined by the assessment tool, improvement is needed.**

- The strongest areas were awareness of audience, organization, grammar, and document format.
- The weakest areas were the ability to analyze data and write introductions and conclusions.
- Further refine COB written communication rubric to clarify format content and better quantify acceptable levels of grammatical error.
- Place greater emphasis on the critical thinking skills necessary to maintain consistent tone and word choice for professional audiences, to develop analytical skills and to develop independence in organization.
- CIS236 – Internal reviews show a majority of students meet the expectations.

Oral (student presentations) — Results/Recommendations: **Goal met**

- The assessment team found that students were strongest in their understanding of the scope of the presentation. Weakest areas related to understandability, and verbal language.
- The most needed improvements are in audience analysis, delivery skills, consistency between PowerPoint slides and transitions between group members, introduction and conclusions.
- Audience analysis: students would benefit from continually relating their message to their audience in order to keep them engaged. Minute references to the audience give them a

reason to continue listening. An audience member that feels connected to the speaker will rate the speaker higher and be more apt to 'follow' their lead.

- Delivery skills: students need to work on more eye contact, less reading of notes and avoid speaking to their visual aid. Rehearsal would solve most of the problems, improving their confidence in their knowledge of their presentation. However, some of it seemed to arise from group members following the lead of the person before them. Allowing the group member with the strongest speaking skills to introduce the team might set the tone and pattern for the remainder of the group. Group members should practice together, often.
- We need to provide instruction for international students that will improve their diction.

Goal 2: Leadership and teamwork

Courses assessed: CIS 236 (Information Systems in Organizations), MG 330 (Principles of Management), MG 382W (Managerial Communications), and MG 498 (Strategic Management)

Methodologies: Review of course syllabi, team projects, exams, team written project plan, and team initialization exercises.

Results/Recommendations: Goal met

- CIS 236 – Although a high proportion of the peer review and team survey scores were in the top two quartiles, 6% were in the bottom two quartiles, indicating some opportunity for improvement. The three highest-rated elements of team effectiveness are Conflict Resolution, Goals, and Team Member Support. The lowest-rated elements are Setting and Meeting Timelines, Decision Making, and Participation—these should be targeted for improvement.
- MG 330 – The overall individual performance shows fully 40% of individuals scoring in the lower two quartiles of the rubric range, and 19% showing in the bottom quartile. There is ample room for improvement.
- MG 382W – Well over 80% of the assessed assignments for this course scored in the first two (highest) quartiles of the rubric range. However, 16% scored in the lower two quartiles, suggesting opportunities for improvement.
- MG 498 – Although overall the student rules of the road documents showed good understanding of team initialization principles (all documents scored in the top two quartiles of the rating scale), a closer look at the elements comprising the rules documents identifies areas of relative weakness that should be targeted for improvement. Specifically, Contingency Plan, Deliverables Policy and Communication Policy were rated significantly lower than the other two elements.

Goal 3: Professional and ethical behavior

Courses assessed: BL 240 (The Legal Environment of Business), CIS 236 (Information Systems in Organizations), MG 330 (Principles of Management), and MK 360 (Principles of Marketing).

Methodologies: Review of course syllabi, multiple choice questions, exam/quiz, case study, 2011 EBI survey results

Results/Recommendations: **Goal met.**

- Five or more sections of BL 240 are offered each regular semester and at least one is offered during the summer. These sections are a spread of online, face-to-face and hybrid classes. The textbook adopted for this course has a chapter (Chapter 2: Ethics and Decision Making) addressing CoB BBA Goal 3. Since BL 240 is a required course for all BBA majors, all sections of BL 240 are ripe for data collection.
- In some sections and courses, 100% of the students assessed met expectations for BBA Goal 3. This level of attainment may be the result of an array of factors; however, consideration should be given to determine if the measure truly discriminates among students or if another methodology for data collection and goal attainment should be employed.
- Stability has come within the last year or so as oversight and authority was invested in one member of the College, thereby greatly facilitating the assessment process.

Goal 4: Diverse, dynamic global economic environment

Courses assessed: CIS 236 (Information Systems in Organizations), MK 360 (Principles of Marketing), EC 463 (International Trade & Finance, and MG 491 (International Business).

Methodologies: Review of course syllabi, case studies, and multiple choice questions.

Results/Recommendations: **Goal met**

- CIS 236 – More effective mechanisms are needed to encourage students to complete the research paper so that the number of failed submissions can be reduced (14/124 failed to submit papers).
- MK 360 – The BBA Goal 4 has been successfully achieved in the course.
- EC 463 & MG 491 – The BBA Goal 4 has been successfully achieved in the course and assessed with the data collected.

Goal 5: Problem solving and decision-making

Courses assessed: CIS 236 (Information Systems in Organizations), MG 420 (Operations Management), and MG 498 (Strategic Management).

Methodologies: Review of course syllabi, team projects, pre- and post-test, journal assignment.

Results/Recommendations: **Goal met**

- CIS 236 – Online instructors consider monitoring, evaluating, or altering the materials or methods related to this assignment and learning objective.
- MG 420 – Pre and post-test used. The majority of the students who did not improve either did not complete the assignment as instructed or did not submit anything at all. It is recommended that this information be used by the instructor to consider revising the materials or methods used, followed by a reassessment.

- MG 498 – Journal assignment used. All teams showed significant improvement during the semester. All twelve teams, in the opinion of the external reviewer, met the assessed learning objective by achieving a passing grade on the final journal iteration. No changes are recommended at this time.