Central Washington University  
Assessment of Student Learning  
Department and Program Report

Please enter the appropriate information concerning your student learning assessment activities for this year.

Academic Year of Report: 2013-2014       College: Business
Department: Accounting       Program: B.S. in Accounting

1. What student learning outcomes were assessed this year, and why?

The student learning outcome assessed was to develop foundation knowledge and skills in accounting and business.

2. How were they assessed?

A) What methods were used?

The students were assessed using the Educational Testing Services’ Major Field Test in Business.

B) Who was assessed?

The population assessed was all graduating accounting majors.

C) When was it assessed?

The Business Major Field Test (MFT) was given to the undergraduate accounting students enrolled in MGT 489 during the Fall 2013 through the Spring 2014. MGT 489 is the accounting and business major capstone course. Our standard of mastery for accounting majors is 75 percentile or above on the Major Field Test in Business at each site. Unfortunately, the data was not provided to us by site.

3. What was learned?

The raw data results are summarized below:

<table>
<thead>
<tr>
<th></th>
<th>CWU F’06-S’09 Avg. Mean % Correct (Exam 4CMF)</th>
<th>F’06-S’09 Avg. scores % at/below CWU (ETS ’06-09 %)</th>
<th>CWU F’12-S13 Avg. Mean % Correct (Exam4GMF)</th>
<th>F’12-S’13 scores % at/below CWU (based on Sept. ’10 to June ’13)</th>
<th>CWU F’13-S’14 Avg. Mean % Correct avg. over individuals (Exam 4GMFC)</th>
<th>F’13-S’14 institutional scores % at/below CWU (based on Sept. ’13 to June ’14)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting</td>
<td>58.4</td>
<td>85</td>
<td>53</td>
<td>88</td>
<td>49</td>
<td>86</td>
</tr>
</tbody>
</table>

During the year, the Average Mean Percentage Correct went down from 53 to 49. While this is a decrease in the raw data, the overall percentage of institutions at or below CWU were at the 86 percentile. This is still in the upper 80 percentile range and slightly better than our position during the Fall 2006 to
Spring 2009 time period. As more and more quality AACSB schools start to use ETS, the Mean Total Score for each percentile level will increase. Therefore, the use of percentiles can be influenced by the schools using ETS.

4. **What will the department or program do as a result of that information?**

We have added writing assignments in Acct 346, Acct 350 and Acct 460. Melissa Becker did a field testing of a communications program in the Spring 2014 ACCT 350 class in Ellensburg. We expanded the communications programs to all ACCT 350 classes during the Fall 2014. Additionally, we have raised the prerequisite grades for upper-level accounting classes again this year. These changes should improve the Major Field Test scores beginning at the end of next academic year.

We continue to look at ways to tighten entry to the accounting major because of retirements and resignations. Additionally, accounting is a difficult field to hire PhDs. Therefore, we may become more selective in the future. This means that we could raise the GPA for entry to the major and tighten up some of the prerequisites even more.

5. **What did the department or program do in response to last year’s assessment information?**

The faculty continued to tighten admissions requirements. This past year the Department of Accounting faculty decided to raise the minimum grade prerequisites in our upper-level accounting classes. We changed it from a C- to a C. Additionally, we continue to limit accounting students to one upper-level accounting class if their upper-level accounting GPA is less than 2.0. This has worked well. Besides that, we have added the accounting minor for those students who are having difficulty in their accounting classes. Next year, the accounting major will become a little more general and includes more potential classes. The department continues to require incoming students to attend a mandatory advising session.

The accounting faculty discussed the beginning accounting sequences on campus and delivered by community colleges. The faculty believes that requiring three beginning courses from the community college and two on campus is working well and no changes were recommended.