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

In answering this question, please identify:

- the specific student learning outcomes that were assessed
  The student learning outcome assessed was to develop foundation knowledge and skills in accounting and business.

- reasons for assessing the outcomes, with the outcomes written in clear, measurable terms
  Each of the outcomes and assessments has been identified as important by the College of Business accrediting body, AACSB, and they support the overall mission of the College of Business as well as CWU.

2. How were the student learning outcomes 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 2014 through the Spring 2015. 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 has not been provided to us by site.
3. What was learned?

Unfortunately, the raw data on the MFT is not available because we are unable to get into the previous associate dean’s file. At some time, the Dean’s Office will supply a copy of the AACSB assessment report.

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

The Department of Accounting requires writing assignments in Acct 346, Acct 350 and Acct 460. Additionally, Melissa Becker continues to provide a communications program for all ACCT 350 classes in the fall, winter and spring quarters for all sites (Des Moines, Ellensburg and Lynnwood). We carefully monitor the prerequisite grades for upper-level accounting classes, and provide support and advising when student performance falls short. These actions should improve the Major Field Test scores in future years.

We continue to tighten entry requirements for the accounting major due to faculty retirements and resignations. Additionally, the highly competitive market for accounting PhDs may further impact our ability to maintain the current student to faculty ratio. Therefore, future admission to the major may necessarily become more selective to ensure student success.

5. What did the department or program do in response to previous years’ assessment results, and what was the effect of those changes?

A year ago, the department raised the minimum grade prerequisites in our upper-level accounting classes 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 added an accounting minor for students who are having difficulty meeting the performance objectives of the major. This year, we made the accounting minor a little more general and included more elective classes. We are in the process of implementing a certificate in accounting. The department requires incoming students to attend a mandatory advising session.

The accounting faculty discussed the effectiveness of the beginning accounting sequences at CWU and those delivered by community colleges. The consensus was that requiring a three course accounting principles series at community college versus the two class series on our campus is working well. No changes are recommended.

6. Questions or suggestions? Contact Tom Henderson (henderst@cwu.edu) or Bret Smith (bpsmith@cwu.edu)