A primary component of the School of Accountancy’s mission is centered on a desire to prepare our diverse population of students for success in the accounting profession by continuing to provide a high quality accounting education at both the undergraduate and graduate levels. To this end, the faculty and administrators within the School of Accountancy have devoted much time and effort toward; 1) developing appropriate and measurable learning goals and objectives; 2) properly and continuously assessing student learning (via direct and indirect measures) to obtain valuable, relevant and accurate data and; 3) using that information in the most constructive way so as to improve our curriculum and student learning outcomes in both the undergraduate and graduate programs. This section of the report discusses both curriculum management and development and program changes as a result of Assurance of Learning for the BBA-Accounting, Master of Accounting, and DBA Accounting degree programs. Detailed Assurance of Learning goals, objectives, and assessment results are found in the appendix.

A. Curriculum Management and Development and Assurance of Learning—BBA-Accounting

Program Overview
The BBA-Accounting program has a long history of taking continuous steps to develop and refine appropriate and measurable specific learning objectives across the undergraduate program. Methodologies have been developed to measure and evaluate learning outcomes so as to effectively “close the loop” through ongoing course and program-level assessments and periodic curriculum reviews and improvements that remain consistent with our vision and mission. From 2004 through 2009, we implemented a fully-functional assessment and measurement process that included seven learning goals with multiple specific learning outcomes for each goal. For each required accounting course, we developed course-embedded assessments, measured student learning via these assessments, compiled the data in a format that allowed us to evaluate learning levels of our students, and ultimately design improvements for our programs.

Upon completion of this 5-year program (2010), the CCB curriculum committees performed an intensive review of the AOL processes, assessment vehicles, and learning outcomes. It was determined in 2010 that the number of learning goals and associated objectives were too extensive and often resulted in conflicting and unnecessary overlap of assessments among the various courses. As a result of several meetings between accounting faculty and administrators, it was determined that the entire AOL process should be streamlined into a more efficient and effective program that could result in more efficient assessments and improved measurable results. In 2010, the School of Accountancy Undergraduate Curriculum Committee conducted a complete review of the goals and objectives in light of its mission statement. It was determined that we could achieve better results for our program focus by adopting a lesser number of “critical learning goals” as determined by the entire faculty. In 2010, the undergraduate faculty of
the School of Accountancy embarked on a process to develop and implement fewer, but much more specific measurable goals and specific learning objectives for our BBA-Accounting students.

**Program Goals and Objectives**
To this end, the 2010-2011 academic year was selected for the re-design and implementation of a new targeted set of goals and objectives developed around a “Decision-Useful Information” theme. The outcome of this process resulted in three (3) “Decision-Useful Information” goals and 3-5 specific learning objectives within each of these goals. The specific learning objectives were developed around Bloom’s Taxonomy. This allowed for higher-level courses to adopt objectives that closely align with the increased level of student expectations as they progressed through the program. The three learning goals are:

1. Technical Proficiency
2. Ethics and Values
3. Communication and Collaboration

In addition to the adoption of the Decision-Useful Information learning goals and objectives, an End-of-Program Assessment (EOP) was developed and initiated in the Spring 2011. The program assessment was designed to assess the students’ knowledge, ethical awareness, and communication skills as they were preparing to graduate from our program. The program assessment is required for all undergraduate accounting majors enrolled in our “capstone” accounting course taken at (or very near) the end of the program. The EOP assessment consists of two components. The first component is designed to measure the students’ technical proficiency. It consists of 50 randomly selected questions (out of 165 total questions) from core courses covering various topics (financial accounting, tax, auditing, managerial accounting, systems, and international accounting). The second component is a writing assignment with an embedded ethical component. The purpose of this assignment is for the students to be able to identify the ethical dilemma, discuss the importance of ethics in the accounting profession, and develop a clear and concise response to a specific set of facts. In order to avoid any faculty bias, this assignment is submitted to an outside company that performs the grading based on a specific rubric approved by the curriculum committee. The results of both components are summarized each semester and provided to the curriculum committee members and course coordinators for review and adoption of any changes within specific courses.

While individual course-embedded assessments have been performed for ten years, it was believed that a comprehensive end-of-program assessment would be very beneficial in providing faculty with an objective measure of the students’ level of knowledge retention and communication skills as they approached graduation. The results of the program assessment could then be used to enhance and/or revise the specific course-embedded assessments that would lead to the desired outcome of improved student learning. The first step in developing the Technical Proficiency portion of the program assessment was to align the desired topic content to the SLO’s in each core course. This was accomplished by requiring all course coordinators of the core courses to submit 20-30 “critical-knowledge” assessment questions which were to be used in the assessment.
These questions were grouped by topic and categorized into 3 levels of difficulty (easy, medium, and difficult). In order to gauge the level of “knowledge retention” at the program assessment, several of the course coordinators adopted these same questions into their course-embedded assessments. By comparing the results of the individual course-embedded assessments with the results of the program assessment, it would allow the course coordinators to determine the level of knowledge retention (as compared only to the level of knowledge gained within a course).

The second component of the EOP assessment requires students to read a case with an embedded ethical component. The students are required to craft a response to the case by identifying the ethical issues, develop an argument, and clearly outline an appropriate conclusion. The case is graded by an independent grading company based on a rubric designed by our accounting faculty. The case is weighted as follows:

- 50% Critical Thinking
- 30% Ethical Reasoning
- 20% Communication

The enhanced course-embedded assessments and the EOP assessment were initiated in Spring 2011. It was felt that at least 4 cycles (2 years) of the EOP assessment would be required to develop legitimate statistical measures of specific student learning outcomes. Additionally, it was hoped that improved student learning outcomes resulting from the enhanced course-embedded assessments initiated in 2011 would begin appearing in program assessment results within 2-3 years. Therefore, from the period 2011-2013, we focused on determining a benchmark for the program assessment results. Beginning in 2014, as those students who were preparing to graduate and who had experienced the enhanced course-embedded assessments and targeted GLO’s and SLO’s, our hope was that the program assessment scores would begin to reflect a higher level of learning and knowledge retention. We believe that we are beginning to achieve improved student learning in light of the most recent results of the EOP assessment results. It is interesting to note that these improved results are appearing even though the average grade in the core courses has declined somewhat. We attribute this to a more rigorous application of the various graded assessments and exams. However, we believe that this needs to be evaluated more extensively to properly validate this supposition. The most recent results of the technical portion of the program assessment indicate that there is a significant improvement in most every course, as well as the overall weighted score.

Changes/Improvements to Curriculum
Changes and improvements to the BBA-Accounting curriculum that have been implemented at the course and program level as a result of the assessment process include the following:

**ACCT 3100:**

**L.O. 1.1 - Innovations, Changes, & Improvements:**
2012: Given that many students stay in this course but do not attain a passing grade, it was determined to give students more feedback regarding their performance before the official drip date. One of the conceptual chapters on earnings management (EM) was moved to the end of the course so as to allow time to give a second exam before the drop...
date to provide students with ample information to determine their probability of success in the course. Also by moving EM to the end of the course, the students were better prepared to understand the implications of EM techniques and the impact on the financial statements.

2013: Beginning Fall 2013, as a means to improve technical proficiency across all sections of the course, we adopted artificial intelligence software (ALEKS) to be used to assess students’ understanding of the accounting cycle and reinforce debits and credits. Previously, many students had not been exposed to the debit/credit methodology or had not retained enough to be prepared to move into the more complex topic content for the course. In order to quickly bring the students to a “minimum knowledge standard,” this program was rolled out at the beginning of all sections of the course. Based on each student’s knowledge base, this software develops a learning template that continuously offers content questions for each of the learning objectives until the student has achieved a mastery level of the content. Students are required to complete this module on their own outside of class time. This now allows for more “in-class” time to devote to more practical applications. It is too early to ascertain the student learning outcomes relating to the implementation of this change.

**L.O. 2.2 - 2012:** A change was made in the topic coverage related to earnings management. This topic was moved to the end of the course (rather that at the beginning). It was determined that the topic was difficult to understand because students were not exposed to enough accounting content to appreciate the implications and pressures facing accountants to “manage” earnings. Once the topic was moved to the end of the course, the students were much more engaged in discussions of the pressures faced to manage earnings. The scores on this assessment improved dramatically in 2012 from 2011.

2013: As a result of the adoption of a new text book in Fall 2013, the delivery of the ethical portion of the course changed. Previously, we had a chapter in the text devoted to the pressures accountants face to manage earnings (and the related ethical scenarios). The new text spreads these concepts throughout many chapters of the text. Thus, we now discuss the pressures and potential for earnings management as various accounting topics are introduced. As a result, the assessment tool was changed from a take-home quiz on one chapter to a sequence of questions appearing on the comprehensive final exam. While this change was driven more from a learning resource perspective (as opposed to a result of previous assessment feedback), we believe that continuous emphasis on the ethical dilemmas encountered by accountants throughout the semester will lead to improved knowledge retention.

**ACCT 3200:**

**L.O. 1.1 - 2012:** In an effort to improve student preparation and class engagement for the course, a new textbook with an online homework program was adopted beginning Fall 2012. The publisher-created online homework program allowed for students to work homework problems multiple times to gain proper understanding of complex tax topics. Completed homework was a graded component which forced students to participate and complete by specific due dates. We saw immediate improvements in exam scores and
the 2013 assessment results reflect a larger percentage of students exceeding expectations. We attribute a portion of this improvement to the new online homework.

2013: In Fall 2013, this course was selected as a pilot course for implementation of the program at a satellite campus. A total of 4 students were enrolled. It was decided to implement an innovative approach to tax education for this section by utilizing existing tax related websites as the basic resource material for the course. In this way, it eliminated the purchase of a very expensive textbook. The students were required to work in a group and were given specialized assignments which required all to collaborate to develop correct answers to assigned homework problems, tax returns, and case projects. Each week a student was identified as the “learning initiator” whose responsibility was to prepare homework or craft a response to a case project. The remaining students were required to grade the homework cases and provide quality feedback to the learning initiator. The grades were allocated to the students based on the level of effort and quality of feedback provided. Under this format, all students performed at or above expectations on all assessments.

Proposed Changes in 2014: Beginning Fall 2014, we will be adopting a new textbook with a more robust online learning platform. This platform will require students increase preparation outside of class by completing a series of online questions (from the publisher) designed to measure mastery of required learning objectives. We believe that this will be an extension of the current online homework program that will prepare the students for better understanding of topic content and applications during class discussions. It is anticipated that class time will be more devoted to application of concepts rather than simply understanding the concepts (i.e. a higher skill requirement).

L.O. 1.3 - 2012: As a result of the adoption of a new text book in 2012, a change was made in the requirement for preparation of a comprehensive tax return using software. The previous text included a tax software program for use by students. The new text book did not include this program which resulted in a reduced number of sections of the course being assessed on the use of technology in the preparation of tax returns. However, several sections continued to be assessed by allowing students to utilize any software program available, including free web-based tax software. For those sections that continued to be assessed, additional class time was allocated to the functionality of online tax software. As a result of increased emphasis on the use of online tax software, the results of the assessment from 2011 are improving. It is anticipated that future assessments will require all sections of the course to utilize a tax software package so as to expose all students to this learning objective.

L.O. 3.3 - 2013: All students are required to prepare a response (memorandum) to a case associated with a federal tax issue. The case was chosen by each course instructor who created a specific rubric for 1) proper identification of the issues; 2) proper application of the tax laws; 3) clarity and accuracy of the response. There was a decline from 2011 to 2012 in the assessment results. In order to eliminate potential discrepancies due to variations in the chosen case, a common case was adopted across all sections assessed. The results of the most recent assessment indicate a significant improvement. A determination is yet to be made regarding the selection of a case. While we believe that each instructor should have the latitude to use a case of their choosing, there appears to
be a benefit when a common case is used with a common grading rubric. While we believe that this assessment is important for development of student learning outcomes relating to communication skills, future discussions with faculty who teach this course will determine how the assessment vehicle will be chosen.

**ACCT 3300:**

L.O. 1.1 & 2.3 – Proposed for 2014: A new initiative will be introduced to reinforce advanced EXCEL functions that will focus on a systems approach to data analytics.

**ACCT 4050:**

L.O. 1.1 - 2012: Based on 2011 assessment results, it was determined that students were having difficulty with concepts relating to accounting for income taxes. Additional emphasis was placed on this material in 2012 and 2013 including additional days of instruction. Results of the 2013 assessments for this topic reflect an improvement over 2012 and 2011. While it is too soon to draw trend conclusions, we anticipate that results from future assessments will reflect improved knowledge and understanding of this subject.

Since the last review, the BBA-Accounting program now requires students complete ACCT 4150 (Auditing and Assurance) as part of the curriculum. This change was implemented based on assessment results.

The following BBA-Accounting program changes, based on assessment results and other critical factors, were approved by the SOA faculty in the Spring 2014 meeting to be implemented beginning 2015:

1. Change ACCT 4300 – International Accounting to a Major Field Elective (from a Major Field Requirement).
2. Create a new Major Field Elective course entitled Fraud Examination or Forensic Accounting. This course has been taught as a Special Topics course recently. SPSU currently offers this course as a Major Field Elective.
3. Remove ACCT 4150 (Auditing and Assurance) as a prerequisite for ACCT 4152 (Internal Audit). This would allow more flexibility for students to enroll in ACCT 4152 who express an interest in internal audit.
4. Increase total required Accounting course hours to 27 (from the current 24). This would require one additional Major Field Elective for the major.

The School of Accountancy administers an end of program assessment each semester during the “capstone” course of the BBA-Accounting program. The SOA’s end of program assessment is innovative in that it tests both the technical skills but also includes a writing assessment of the students. The first term these assessments were administered was Fall 2011, and the writing results are included below. Technical results can be found in the appendixes of this document.
The School of Accountancy (SOA) recognizes the importance of evaluating the curriculum to ensure that it provides value to its stakeholders (e.g. students, faculty, employers, and the community). As KSU has continued to grow, we have strived to continuously improve our MAcc Program and focus on our areas of excellence.

Program Overview
As discussed in Section IV of this report, in 2010, the Director of the SOA began to formally solicit feedback from stakeholders about making significant changes to the content and delivery of our MAcc Program to address some of the weaknesses of the program that were in existence at the time (i.e. 39 percent dropout rate, not a “target” recruiting school for many employers, reduced state funding) and focus on some of the distinguishing factors that provided opportunities for excellence (i.e. reputation and

### KSU BBA-Accounting Program Assessment Results Writing Portion & Other Data

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td># OF STUDENTS</td>
<td>92</td>
<td>90</td>
<td>90</td>
<td>90</td>
<td>94</td>
<td>71</td>
<td>84</td>
</tr>
<tr>
<td>Assessment-Critical Thinking</td>
<td>86%</td>
<td>89%</td>
<td>93%</td>
<td>86%</td>
<td>85%</td>
<td>82%</td>
<td>85%</td>
</tr>
<tr>
<td>Assessment-Ethical Reasoning</td>
<td>69%</td>
<td>79%</td>
<td>81%</td>
<td>76%</td>
<td>78%</td>
<td>70%</td>
<td>73%</td>
</tr>
<tr>
<td>Assessment-Communication</td>
<td>88%</td>
<td>90%</td>
<td>95%</td>
<td>92%</td>
<td>89%</td>
<td>88%</td>
<td>93%</td>
</tr>
<tr>
<td>3.5 and above</td>
<td>33 (36%)</td>
<td>18 (20%)</td>
<td>29 (32%)</td>
<td>31 (35%)</td>
<td>31 (33%)</td>
<td>26 (37%)</td>
<td>16(19%)</td>
</tr>
<tr>
<td>3.0 and above</td>
<td>35 (39%)</td>
<td>37 (42%)</td>
<td>29 (32%)</td>
<td>32 (36%)</td>
<td>41 (44%)</td>
<td>27 (38%)</td>
<td>36(43%)</td>
</tr>
<tr>
<td>2.5 and above</td>
<td>15 (16%)</td>
<td>26 (29%)</td>
<td>28 (31%)</td>
<td>18 (20%)</td>
<td>22 (23%)</td>
<td>17 (24%)</td>
<td>27(33%)</td>
</tr>
<tr>
<td>&lt; 2.5</td>
<td>8 (9%)</td>
<td>8 (9%)</td>
<td>4 (5%)</td>
<td>8 (9%)</td>
<td>0 (0%)</td>
<td>1 (1%)</td>
<td>45%</td>
</tr>
<tr>
<td>Internship/Coop Participation %</td>
<td>---</td>
<td>33 (37%)</td>
<td>32 (35%)</td>
<td>32 (36%)</td>
<td>27 (29%)</td>
<td>25 (35%)</td>
<td>27(32%)</td>
</tr>
<tr>
<td>% Transferring in &gt; 30 credit hrs.</td>
<td>75%</td>
<td>67%</td>
<td>56%</td>
<td>64%</td>
<td>60%</td>
<td>68%</td>
<td>53%</td>
</tr>
<tr>
<td>Average Age of Students</td>
<td>29</td>
<td>28</td>
<td>28</td>
<td>28</td>
<td>28</td>
<td>30</td>
<td>28</td>
</tr>
<tr>
<td>Avg Grade of Students in 3100</td>
<td>---</td>
<td>3.03</td>
<td>2.84</td>
<td>2.89</td>
<td>2.95</td>
<td>3.04</td>
<td>2.67</td>
</tr>
<tr>
<td>Avg Grade of Students in 3200</td>
<td>---</td>
<td>2.97</td>
<td>3.01</td>
<td>3.01</td>
<td>3.1</td>
<td>3.09</td>
<td>2.75</td>
</tr>
<tr>
<td>Avg Grade of Students in 3300</td>
<td>---</td>
<td>3.06</td>
<td>2.91</td>
<td>3.09</td>
<td>3.11</td>
<td>3.08</td>
<td>2.95</td>
</tr>
<tr>
<td>Avg Grade of Students in 4050</td>
<td>---</td>
<td>3.22</td>
<td>3.08</td>
<td>3.07</td>
<td>3.08</td>
<td>3.08</td>
<td>2.93</td>
</tr>
<tr>
<td>Avg Grade of Students in 4150</td>
<td>---</td>
<td>3.1</td>
<td>3.06</td>
<td>3.14</td>
<td>3.09</td>
<td>3.28</td>
<td>3.26</td>
</tr>
<tr>
<td>Avg Grade of Students in 4300</td>
<td>---</td>
<td>3.30</td>
<td>3.12</td>
<td>3.14</td>
<td>2.74</td>
<td>3.25</td>
<td>3.22</td>
</tr>
</tbody>
</table>
expertise of faculty, location and growth of KSU). The SOA Director also gathered data from conversations with Directors at competitor, peer, and aspirant accelerated MAcc Programs regarding student success rates, recruiting and relationships with accounting firms, standings of accounting programs, and transition issues. The most common features of these programs were that they had structured, yet current course offerings, and additional educational and career resources for students.

The Director, in conjunction with a MAcc Task Force, examined MAcc program data analysis, benchmark data, and options for alternative program delivery formats. Data from surveys of KSU’s recent accounting graduates, students at career fairs, and broader surveys of recent accounting graduates in academic articles were analyzed. Given the data, the accounting faculty felt that there was an opportunity to change the existing program and create a distinct, quality MAcc program at KSU that would improve graduation rates, and develop skills that both students and employers commonly listed as important but underdeveloped skills of accounting graduate programs (i.e. leadership and professional skills). Student surveys consistently showed students were interested in both day and evening cohort programs with the following features: one-year program, CPA exam preparation assistance, quality recruiters and job networking opportunities, renowned faculty, leadership skills, travel experience and an all-inclusive program. The top areas of career interest listed by students were auditing & assurance, taxation, and internal auditing. The vision for the new program was a full-time, one-year cohort program that enhanced technical expertise in the accounting specialized area of Financial Reporting and Auditing or Taxation, attracted and retained high-quality students, was innovative (i.e. provided a travel experience and other opportunities to interact with the profession), focused on skills deemed important by stakeholders (i.e. advanced communication and critical thinking abilities, leadership skills) was revenue-generating, and garnered increased attention from recruiting firms.

The first cohort began classes in August of 2011. The fourth cohort will begin in August of 2014. Student retention is almost 100% for each cohort. Student coursework has increasingly focused on building leadership and communication skills (written and oral presentations), and involvement with the profession (i.e. via the Internal Audit conference, a capstone course presentation to leaders in the community, and the travel experience to Washington DC to meet with FAR and Tax leaders). Graduates have received job opportunities with national and international firms, with several students accepting positions at Big 4 accounting firms. All students who have attended the Internal Audit conference have received job interviews from the conference, with many resulting in job interviews. Feedback from professionals who have seen student presentations in the capstone course has been positive.

In the MAcc program, courses are delivered in 7 week semesters with 12 hours of common “core” courses plus 18 hours of specialized coursework in either the Financial Reporting & Auditing (FRA) or Taxation specialization.

The Assessment of Learning (AOL) Process for the MAcc Program includes three student learning goals with six objectives and three overall program objectives. These goals and objectives were developed by the Graduate Curriculum Committee (GCC) with input from the MAcc faculty. The courses, content, and timing of courses have been
adjusted as we obtain additional feedback from the faculty and the students. There are currently five courses in which assessments are conducted, including three “core” courses and two “specialization” courses.

The faculty member who teaches a particular AOL student learning assessment course is responsible for conducting that course assessment during the semester in which he/she teaches it and noting how he/she may plan to change/improve the course going forward. Given the nature of having a new program, feedback about each course, and the overall program, is continually discussed in GCC meetings. The committee has suggested and agreed to changes to individual courses, course timing, project content, etc. during the program year (i.e. prior to obtaining formal AOL report data). The program goals were formally developed during the third cohort year (2013/2014), and will be assessed at a global level by the GCC, the Program Coordinator, and/or the Director of the SOA by evaluating program level data.

Changes/Improvements to Curriculum
In the first few years of the new MAcc Program, the GCC felt it was important to address whether the goals and objectives were being met on an on-going basis rather than waiting for formal AOL assessments to be completed. Therefore, many changes to the courses and/or program were discussed at the GCC meetings and facilitated through these more informal conversations. Much of this work in the first few years has involved overall curriculum changes as we have received feedback from students and faculty. These include:

- **Travel experience courses (ACCT 8310 and ACCT 8320)** were lengthened to three hours—the topics covered and exposure to practice was well-received by students and provided important and relevant knowledge.

- **Capstone course** was moved from ACCT 8190 to ACCT 8110. A different professor taught ACCT 8110 in year two, and the content has grown to synthesizing multiple topics students study throughout the program. The course is consistently being refined, but the course culminates in a group presentation to leaders in the community regarding the financial accounting and tax implications of a merger/acquisition transaction. Students work in teams, which consist of both tax and FRA specialties. The timing of this course was also moved in the program from one of the first courses to the last and has become more of a “transactions” course.

- **The Leadership course (ACCT 8215)** was increased to three hours from two hours as the GCC feels that the relevance and the importance of these topics warranted additional time in the program.

- **The Current Topics in Financial Reporting course (ACCT 8440)** was replaced with the Accounting Strategies for Decision-Making in a Global Environment course (ACCT 8190). Feedback from students and examination of ACCT 8190 content showed that the topical coverage was better aligned with the FRA specialization. Some of the topics originally placed in ACCT 8440 are now also taught in ACCT 8190.
ACCT 8580 (Current Topics in Taxation) now focuses topical coverage on State and Local taxation instead of Estate and Gift taxation. Informal discussions with several accounting firms highlighted the importance of the state and local tax topic to current practice. This change will be made permanent going forward.

Discussions in GCC meetings regarding student performance in communication skills (written and oral) indicated a need for additional resources and practice for students. The GCC recommended that students be directed to the MAcc communications specialist early in the program, and it was agreed that students would be held to a higher standard for these skills later in the program as they gained more experience.

Longer and more informative orientation for new cohorts to clearly lay out expectations. Students are now given writing and presentation guidelines early in the program. Also, the expectations for time commitment to the program are made clear.

Other individual course changes are noted above by each professor in the assessments. The primary area of concern has been communication skills, which is being addressed at the program level (in orientation) and at the individual course level through additional guidance provided to students.

C. Curriculum Management and Development and Assurance of Learning—DBA Accounting

The KSU DBA program started in the spring of 2009. The program is cohort-based with an average of 20 students in each cohort. The KSU DBA is led by a dedicated doctoral faculty with world-class credentials, and involves Kennesaw and global scholars on a regular basis who teach individual classes and also serve on dissertation committees. The goals and objectives for the KSU DBA stated in this report reflect the collaborative effort of the DBA executive committee. In developing the goals and objectives stated in the appendix, the core KSU DBA faculty met with faculty members responsible for the various courses to determine in which courses each of the objectives should be assessed and develop appropriate assessment vehicles and rubrics.

Curriculum Revisions: 2009-2013

Based on the performance and feedback of the previous cohorts, the decision was made to redesign parts of the DBA course sequence as follows:

- Starting in spring of 2012, the Dissertation Design I (DBA 9901) and Career Transitions (DBA 9005) classes have been taught jointly by two lead faculty members to ensure greater skill building in preparation for the dissertation experience as well as subsequent preparation for a career change (DBA Goals 1.0 and 2.0).
- Discipline-specific breakout sessions have been added for several courses to allow students more opportunity to work with doctoral faculty from their own functional area in specialized sections (DBA Goals 1.0 and 2.0).
- Dissertation Design I (DBA 9901) and II (DBA 9902) classes were supplemented with specific and tailored research methods seminars to enhance students’
methodological and analytical skills and adequately prepare them for data handling and processing in the dissertation phase (DBA Goal 1.0).

- The importance of the literature review assignments for Dissertation Design I (DBA 9901) was increased as an assessment tool to ensure students are well-versed in their chosen area of interest and prepared to successfully complete the second part of the DBA program.

As initial evidence of improvements, DBA faculty and dissertation supervisors have observed an improvement in student writing skills (DBA Goal 2.0) based on the proposals that have been submitted and defended in Cohort 3 and Cohort 4. We will be better able to judge whether these changes lead to student performance improvements as current cohorts complete the dissertation process in 2014 and 2015.

D. Plan for Standard A-7

At its May 2014 School of Accountancy faculty meeting, SOA Faculty members decided to address the new AACSB-Accounting Standard A-7 on Information Technology Skills and Knowledge for Accounting Graduates with a new BBA-Accounting capstone course entitled Accounting Analytics. This course will serve several purposes. It will introduce students to the importance of “big data” from multiple perspectives (audit, tax, internal controls), reinforce critical thinking skills, and focus on the information systems and information technology skills and knowledge that are necessary for accountants. Additionally, it is anticipated that this course would serve as the “capstone” course where the program assessment would be administered. At the Master of Accounting level, all students currently complete a course entitled Risk Analysis and Control that provides coverage of the curriculum topics that are included in Standard A-7.

Listed below is a tentative topic list to be included in the proposed Accounting Analytics course in the BBA-Accounting degree program:

1) Data versus Information
   a) GIGO
   b) Analysis to decision making
2) Data Analytics (Big Data) Overview
   a) Examples of usage by companies/current articles
   b) Examples of current software products (ACL, SAS, Tableau, etc.)
3) Statistics Review
4) Financial Statement Analysis Review
5) Tax Analytics and Uses
6) Database Concepts
7) Microsoft Access
   a) Database use only, e.g., queries, reports
8) Data analysis using ACL
9) Analytics Project