

*Revised
Mar, 2002*

**MAJOR FIELD ASSESSMENT PLAN
B.S. ACCOUNTING**

The Mission of the Southeastern Louisiana University is to drive the educational, economic, and cultural development of Southeast Louisiana.

The Mission of the Accounting Program at Southeastern Louisiana University is to prepare students who are primarily from Southeast Louisiana for successful careers in public accounting, industry, government, and related fields. In order to achieve this mission, that Accounting Program strives to:

Recruit and retain students who demonstrate potential for success in the field of accountancy.

Enhance students' oral and written communication skills, and convey to them technical accounting information and analytical skills through excellence in teaching.

Enhance the relevance and timeliness of instruction, as well as the technical competency of faculty, by conducting applied research and developing innovative educational materials and techniques.

Provide frequent and meaningful opportunities for faculty and students to interact with members of the profession.

Engender in students through classroom experiences appropriate ethical and professional behavior and a desire for life-long learning.

Foster an environment for students and graduates that is conducive to successful job placement and career development.

Seek continuous improvement in the program through faculty development and by regularly evaluating and updating curriculum and course content.

The overall educational objective of the undergraduate accounting program is to provide students with the basic competencies necessary to succeed in a variety of entry-level positions within the profession or to succeed in graduate school.

Specific educational objectives of the program include:

1. The program will recruit and retain students who are primarily from Southeast Louisiana and who possess high potential for success .
2. Students will be able to demonstrate competencies in the development, measurement, analysis, validation and communication of financial and other information.

3. Students will develop oral and written communication skills and critical thinking skills.
4. Students will develop an appreciation for the role of ethics in both the profession and the business world.
5. Students will be exposed to the unique aspects of global business and accounting issues.
6. Students will be equipped to understand and use technology.
7. Students will have opportunities to develop an appropriate sense of “professional citizenship.”
8. Students will be exposed to activities that help them work in groups.
9. Graduates of the program generally will find placement in local, regional, and national CPA firms; industry firms; and not-for-profit and government entities in the Southeast Louisiana region.
10. Students completing the baccalaureate program in Accounting will possess the necessary skills to apply for, attain admission to, and succeed in graduate or professional school.

Assessment Mechanisms and Expected Outcomes for Educational Objectives

- E1. The program will recruit and retain students who are primarily from Southeast Louisiana and who possess high potential for success .

Assessment and Expected Outcome

1. At least 90% of all students taking Acct. 221 will have graduated from high schools in Southeastern Louisiana.
2. At least 90% of all students taking Acct. 221 will have graduated with a high school GPA of 2.5 or better (based on a 4.0 scale), in the top 50% of their high school class, or have an ACT score of 20 or better.
3. At least 75% of all students completing Acct. 312 with a "C" or better, will complete the B.S. degree in Accounting within four years of completing the course.

- E2. Students will be able to demonstrate competencies in the development, measurement, analysis, validation and communication of financial and other information.

Assessment and Expected Outcome

1. At least 90% of students successfully completing Acct. 221 will complete the practice set at the beginning of the course with a grade of A or B. This will demonstrate competencies that indicate a mastery of introductory accounting knowledge including:
 - (1) a foundation for understanding generally accepted accounting principles,
 - (2) a grasp of the purpose and elements of the financial statements,
 - (3) a basic understanding of the concepts and processes of an accounting information system, and
 - (4) a basic understanding of accounting for cash, receivables, long-lived assets, liabilities, and stockholders' equity.
2. In the most recently available questionnaires completed by employers that have participated in the Accounting department's internship program, at least 70% of employers will indicate that the Southeastern accounting major(s) employed as interns in their firm possessed competencies that allow them to develop, measure, analyze, validate and communicate financial and other information.

E3a. Students will develop oral communication skills.

Assessment and Expected Outcome

1. In the most recently available Undergraduate Alumni Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that their ability to speak effectively was "helped" or "helped a lot" while a student at Southeastern. Since the Office of Institutional Research and Assessment currently plans to complete the Undergraduate Alumni Survey on a biannual basis, these results will also be reported biannually.
2. In the most recently available Southeastern Exit Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that they are "satisfied" or "very satisfied" with the oral communication skills obtained while a student at Southeastern.
3. In the most recently available questionnaires completed by employers that have participated in the Accounting department's internship program, at least 80% of employers will indicate that the Southeastern accounting major(s) employed as interns in their firm possessed sufficient oral communication skills to perform well at accounting related duties.
4. At least 90% of Accounting graduates will receive a grade of "C" or better in Communications 211 - Introduction to Public Speaking.

E3b. Students will develop written communication skills.

Assessment and Expected Outcome

1. In the most recently available Undergraduate Alumni Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that their ability to write well was "helped" or "helped a lot" while a student at Southeastern. Since the Office of Institutional Research and Assessment currently plans to complete the Undergraduate Alumni Survey on a biannual basis, these results will also be reported biannually.
2. In the most recently available Southeastern Exit Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that they are "satisfied" or "very satisfied" with the written communication skills obtained while a student at Southeastern.
3. In the most recently available questionnaires completed by employers that have participated in the accounting department's internship program, at least 80% of employers will indicate that the Southeastern accounting

- major(s) employed as interns in their firm possessed sufficient written communication skills to perform well at accounting related duties.
4. At least 80% of accounting graduates will receive a grade of "C" or better in English 101 and 102 - Freshman Composition.

E3c. Students will develop critical thinking skills as demonstrated by the ability to solve problems.

Assessment and Expected Outcome

1. In the most recently available questionnaires completed by employers that have participated in the Accounting department's internship program, at least 80% of employers will indicate that the Southeastern accounting major(s) employed as interns in their firm possessed sufficient analytical skills to perform well at accounting related duties.

E4. Students will develop an appreciation for the role of ethics in both the profession and the business world.

Assessment and Expected Outcome

1. In the most recently available Southeastern Exit Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that they are "satisfied" or "very satisfied" with the quality of instruction regarding the standards of professional practice and ethics, as well as overall business-related ethics, received while a student at Southeastern.
2. In the most recently available Southeastern Exit Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that they attended at least one of the Livingston Lectures on business ethics during their time at Southeastern.
3. In the most recently available questionnaires completed by employers that have participated in the accounting department's internship program, at least 70% of employers will indicate that the Southeastern accounting major(s) employed as interns in their firm appeared to possess a sufficient understanding and appreciation of the standards of professional practice and ethics. At least 70% of employers will also indicate that the Southeastern accounting major(s) employed as interns in their firm appeared to possess a sufficient understanding and appreciation of business ethics in general.

E5. Students will be exposed to the unique aspects of global business and accounting issues.

Assessment and Expected Outcome

1. In the most recently available Undergraduate Alumni Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that they are "satisfied" or "very satisfied" with the level of exposure to global business and accounting issues while a student at Southeastern. Since the Office of Institutional Research and Assessment currently plans to complete the Undergraduate Alumni Survey on a biannual basis, these results will also be reported biannually.
2. In the most recently available Southeastern Exit Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that they are "satisfied" or "very satisfied" with the level of exposure to global business and accounting issues while a student at SLU.

E6. Students will be equipped to understand and use technology.

Assessment and Expected Outcome

1. In the most recently available Undergraduate Alumni Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that their computing skills were "helped" or "helped a lot" while a student at Southeastern. Since the Office of Institutional Research and Assessment currently plans to complete the Undergraduate Alumni Survey on a biannual basis, these results will also be reported biannually.
2. In the most recently available Southeastern Exit Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that they are "satisfied" or "very satisfied" with the accounting-related, microcomputer skills obtained while a student at SLU.
3. In the most recently available questionnaires completed by employers that have participated in the accounting department's internship program, at least 70% of employers will indicate that the Southeastern accounting major(s) employed as interns in their firm possessed sufficient accounting-related, microcomputer skills to perform well at accounting related duties.

E7. Students will have opportunities to develop an appropriate sense of "professional citizenship."

Assessment and Expected Outcome

1. In the most recently available Southeastern Exit Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that they are "satisfied" or "very satisfied" with their opportunities to interact with members of the accounting profession while a student at Southeastern.

2. The Student Champion Program introduces students to information concerning student memberships in such organizations as the American Institute of Certified Public Accountants and the Louisiana Society of Certified Public Accountants. Through the Student Champion Program, 95% of those completing the baccalaureate program in Accounting will be exposed to an explanation of these organizations, to the benefits associated with these organizations, and to the opportunities for student membership.
 3. At least 60% of the accounting courses numbered above Acct. 221 will participate in Business Week.
 4. One hundred percent of accounting students will have the opportunity to join a professional organization like Beta Alpha Psi or International Managerial Accountants during their time at Southeastern.
- E8. Students will be exposed to activities that help them work in groups.

Assessment and Expected Outcome

1. In the most recently available Undergraduate Alumni Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that they are "satisfied" or "very satisfied" with the level of exposure to group work while a student at Southeastern. Since the Office of Institutional Research and Assessment currently plans to complete the Undergraduate Alumni Survey on a biannual basis, these results will also be reported biannually.
 2. In the most recently available Southeastern Exit Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that they are "satisfied" or "very satisfied" with the level of exposure to group work while a student at Southeastern.
- E9. Graduates of the program generally will find placement in local, regional, and national CPA firms; industry firms; and not-for-profit and government entities in the Southeast Louisiana region.

Assessment and Expected Outcome

1. In the most recently available Southeastern Exit Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that they are "satisfied" or "very satisfied" with the services provided by the placement service at Southeastern.
2. In the most recently available Southeastern Exit Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that they are "satisfied" or "very satisfied" with the

opportunity to “network” with members of the profession while students at Southeastern.

- E10. Students completing the baccalaureate program in Accounting will possess the necessary skills to apply for, attain admission to, and succeed in graduate or professional school.

Assessment and Expected Outcome

1. In the most recently available Undergraduate Alumni Survey, at least 80% of the students having completed the baccalaureate program in Accounting and who have pursued a graduate degree will indicate that their educational experience at Southeastern either "effectively" or "very effectively" prepared them for graduate/professional school.
2. In the most recently available Undergraduate Alumni Survey, at least 80% of the students having completed the baccalaureate program in Accounting will indicate that, when compared to other students, their educational experience at Southeastern provided them with preparation for graduate/professional school that was "about the same as most" or "better than most."