

**DEPARTMENT OF ACCOUNTING  
SOUTHEASTERN LOUISIANA UNIVERSITY**

**MAJOR FIELD ASSESSMENT PLAN**

---

Degree Program:     **B.S. in Accounting**

**Institutional Mission Statement:**

As the primary focus of Southeastern Louisiana University, undergraduate instruction in the liberal arts and sciences is comprehensive and of high quality. Undergraduate instruction in professional fields is limited to those fields of study for which a need exists in the Florida Parish region or for which Southeastern is particularly well suited in terms of location, resources or proven excellence. In the professions, Southeastern's major focus is Business, Education, and Nursing.

**Goal Statement:**

To develop and maintain:

1.     Quality educational programs.
2.     Appropriate standards for the assurance of each graduate's proficiency in a major field of study.

**Program Intended Outcomes:**

**Expected Outcome 1:**

Students completing the baccalaureate program in accounting will be well prepared for their first position as an accounting professional.

**Assessment Procedures and Criteria:**

- 1a.    Certification: The percentage of our graduates taking and passing parts of the Uniform CPA Examination will equal or exceed both the national and State of Louisiana average pass rates for each of the four parts of the examination.
  
- 1b.    Student Opinions of Preparation. Eighty-five percent of the graduates of the Accounting baccalaureate program will "Agree" or "Strongly Agree" with the statement "I feel well prepared to enter the accounting profession." The question will be contained in a Graduating Student Survey conducted by the SLU Office of Institutional Research and Evaluation. Respondents not agreeing with the above statement will be afforded the opportunity to write-in the specific skill attributes that they are lacking.

- 1c. Student Opinions of Preparation Relative to Other Institutions. Eighty-five percent of the graduates of the Accounting baccalaureate program will indicate that their undergraduate preparation at Southeastern is equal to or better than that of alumni of other institutions. The question will be contained in a Graduating Student Survey conducted by the SLU Office of Institutional Research and Evaluation.

Administration of Assessment Procedures:

- 1a. 11-1-93: CPA pass rate data was collected from the National Association of State Boards of Accountancy for the May 1990 and November 1990 Uniform CPA Examination. The results were compiled in the Assessment Notebook.
- 1b. 11-1-93: Data was collected from the *Survey of 1989 & 1990 Graduates* published by the SLU Office of Institutional Research and Evaluation. The results were compiled in the Assessment Notebook.
- 1c. 11-1-93: Data was collected from the *Survey of 1989 & 1990 Graduates* published by the SLU Office of Institutional Research and Evaluation. The results were compiled in the Assessment Notebook.

Use of Results:

- 1a. 12-9-93: The Departmental Assessment Committee met to discuss the CPA Examination pass rate results. Copies of the results were disseminated to the Department of Accounting Curriculum Committee.
- 1-31-94: The Department of Accounting Curriculum Committee met to review the latest assessment data. The Committee voted to recommend to the faculty several curriculum changes, including increasing the GPA prerequisite for upper level accounting classes. (See the Assessment Notebook for details.)
- 3-23-94 The Accounting faculty met to review the curriculum changes recommended by the Departmental Curriculum Committee. The Accounting faculty endorsed the recommendations of the Committee. The proposed curriculum changes will be forwarded to the College Curriculum Committee and the University Curriculum Council during the 1994 Fall Semester.

**Dept. of Accounting Assessment Plan--Page 3**

- 1b. 12-9-93: The Departmental Assessment Committee met to discuss the *1989-90 Graduating Students Survey* results. Copies of the results were disseminated to the Department of Accounting Curriculum Committee.
- 1-31-94: The Department of Accounting Curriculum Committee met to review the latest assessment data. The Committee voted to recommend to the faculty several curriculum changes, including increasing the GPA prerequisite for upper level accounting classes. (See the Assessment Notebook for details.)
- 3-23-94 The Accounting faculty met to review the curriculum changes recommended by the Departmental Curriculum Committee. The Accounting faculty endorsed the recommendations of the Committee. The proposed curriculum changes will be forwarded to the College Curriculum Committee and the University Curriculum Council during the 1994 Fall Semester.
- 1c. 12-9-93: The Departmental Assessment Committee met to discuss the *1989-90 Graduating Students Survey* results. Copies of the results were disseminated to the Department of Accounting Curriculum Committee.
- 1-31-94: The Department of Accounting Curriculum Committee met to review the latest assessment data. The Committee voted to recommend to the faculty several curriculum changes, including increasing the GPA prerequisite for upper level accounting classes. (See the Assessment Notebook for details.)
- 3-23-94: The Accounting faculty met to review the curriculum changes recommended by the Departmental Curriculum Committee. The Accounting faculty endorsed the recommendations of the Committee. The proposed curriculum changes will be forwarded to the College Curriculum Committee and the University Curriculum Council during the 1994 Fall Semester.

**Summary:**

- 1a. Of the 40 pass rate measurements taken on parts of the CPA Examination, 7 were above the national or state average, 1 was equal to the national or state average, and 32 were below the national or state average. The faculty decided to increase GPA requirements in upper level accounting courses, including Accounting Internship (ACCT 391). There is speculation that some students may take

Accounting Internship as their accounting elective solely to avoid taking a "classroom" accounting elective course, thereby weakening their preparation for the CPA Examination.

- 1b. Eighty-seven percent of the graduates of the Accounting Program "Agreed" or "Strongly Agreed" with the statement "I feel well prepared to enter the accounting profession." (The benchmark was 85%.) The Assessment Committee believes that the criterion is appropriate, and the results are acceptable.
- 1c. Eighty-eight percent of the graduates of the Accounting Program indicated that their undergraduate preparation is equal to or better than that of alumni of other institutions. (The criterion was 85%.) The Assessment Committee believes that the criterion is appropriate, and the results are acceptable.

Documentation can be found:

- 1a. Department Head Office: Assessment Notebook, *CPA Examination Pass Rates* by NASBA, and faculty meeting minutes.
- 1b. Department Head Office: Assessment Notebook, *Survey of 1989 & 1990 Graduates*, and faculty meeting minutes.
- 1c. Department Head Office: Assessment Notebook, *Survey of 1989 & 1990 Graduates*, and faculty meeting minutes.

### Expected Outcome 2:

Graduates receiving the Bachelor of Science degree in Accounting will find ready employment in the field.

Assessment Procedures and Criteria:

- 2a. Employment as a Step Toward Long-Range Plans. Eighty percent of the graduates of the Accounting baccalaureate program will respond "Yes" to the question, "Do you view this job as a step towards meeting your long-range career plans?" in the Graduating Student survey conducted by the SLU Office of Institutional Research and Evaluation.
- 2b. Employment or Job Offers at the Time of Graduation. Sixty percent of students completing the Accounting baccalaureate program will indicate that they are currently employed or have accepted a job offer in their response to the Graduating Student Survey conducted by the SLU Office of Institutional Research and Evaluation.

- 2c. Utilization of Accounting Education. Eighty percent of the Accounting Program graduates responding to the Graduating Student Survey conducted by the SLU Office of Institutional Research and Evaluation will indicate that they are employed in a position that utilizes their accounting education.

Administration of Assessment Procedures:

- 2a. 11-1-93: Data was collected from the *Survey of 1989 & 1990 Graduates* published by the SLU Office of Institutional Research and Evaluation. The results were compiled in the Assessment Notebook.
- 2b. 11-1-93: Data was collected from the *Survey of 1989 & 1990 Graduates* published by the SLU Office of Institutional Research and Evaluation. The results were compiled in the Assessment Notebook.
- 2c. 11-1-93: Data was collected from the *Survey of 1989 & 1990 Graduates* published by the SLU Office of Institutional Research and Evaluation. The results were compiled in the Assessment Notebook.

Use of Results:

- 2a. 12-9-93: The Departmental Assessment Committee met to discuss the *1989-90 Graduating Students Survey* results. Copies of the results were disseminated to the Department of Accounting Curriculum Committee.
- 1-31-94: The Department of Accounting Curriculum Committee met to review the latest assessment data. The Committee voted to recommend to the faculty several curriculum changes, including increasing the GPA prerequisite for upper level accounting classes. (See the Assessment Notebook for details.)
- 3-23-94 The Accounting faculty met to review the curriculum changes recommended by the Departmental Curriculum Committee. The Accounting faculty endorsed the recommendations of the Committee. The proposed curriculum changes will be forwarded to the College Curriculum Committee and the University Curriculum Council during the 1994 Fall Semester.

**Dept. of Accounting Assessment Plan--Page 6**

- 2b. 12-9-93: The Departmental Assessment Committee met to discuss the *1989-90 Graduating Students Survey* results. Copies of the results were disseminated to the Department of Accounting Curriculum Committee.
- 1-31-94: The Department of Accounting Curriculum Committee met to review the latest assessment data. The Committee voted to recommend to the faculty several curriculum changes, including increasing the GPA prerequisite for upper level accounting classes. (See the Assessment Notebook for details.)
- 3-23-94 The Accounting faculty met to review the curriculum changes recommended by the Departmental Curriculum Committee. The Accounting faculty endorsed the recommendations of the Committee. The proposed curriculum changes will be forwarded to the College Curriculum Committee and the University Curriculum Council during the 1994 Fall Semester.
- 2c. 12-9-93: The Departmental Assessment Committee met to discuss the *1989-90 Graduating Students Survey* results. Copies of the results were disseminated to the Department of Accounting Curriculum Committee.
- 1-31-94: The Department of Accounting Curriculum Committee met to review the latest assessment data. The Committee voted to recommend to the faculty several curriculum changes, including increasing the GPA prerequisite for upper level accounting classes. (See the Assessment Notebook for details.)
- 3-23-94 The Accounting faculty met to review the curriculum changes recommended by the Departmental Curriculum Committee. The Accounting faculty endorsed the recommendations of the Committee. The proposed curriculum changes will be forwarded to the College Curriculum Committee and the University Curriculum Council during the 1994 Fall Semester.

**Summary:**

- 2a. One hundred percent of the graduates of the Accounting baccalaureate program responded "Yes" to the question, "Do you view this job as a step towards meeting your long-range career plans?" (The benchmark was 80%.) The Assessment Committee believes that the criterion is appropriate, and the results are acceptable.

**Dept. of Accounting Assessment Plan--Page 7**

- 2b. Seventy-seven percent of the students completing the Accounting Program indicated that they are currently employed or have accepted a job offer. (The benchmark was 60%.) The Assessment Committee believes that the criterion is appropriate, and the results are acceptable.
  
- 2c. Eighty-six percent of the Accounting Program graduates indicated that they are employed in a position that utilizes their accounting education. (The benchmark was 80%.) The Assessment Committee believes that the criterion is appropriate, and the results are acceptable.

Documentation can be found:

- 2a. Department Head Office: Assessment Notebook, *Survey of 1989 & 1990 Graduates*, and faculty meeting minutes.
  
- 2b. Department Head Office: Assessment Notebook, *Survey of 1989 & 1990 Graduates*, and faculty meeting minutes.
  
- 2c. Department Head Office: Assessment Notebook, *Survey of 1989 & 1990 Graduates*, and faculty meeting minutes.

# APPENDIX



DEPARTMENT OF ACCOUNTING - SOUTHEASTERN LOUISIANA UNIVERSITY

**EXPANDED STATEMENT OF INSTITUTIONAL PURPOSE**

**Mission Statement:**  
 As the primary focus of Southeastern Louisiana University, undergraduate instruction in the liberal arts and sciences is comprehensive and of high quality. Undergraduate instruction in professional fields is limited to those fields of study for which a need exists in the Florida Parish region or for which Southeastern is particularly well-suited in terms of location, resources or proven excellence. In the professions, Southeastern's major focus is Business, Education, and Nursing.

**Goal Statement:**  
 To develop and maintain:  
 1. Quality educational programs.  
 2. Appropriate standards for the assurance of each graduate's proficiency in ... a major field of study.

**PROGRAM INTENDED OUTCOMES**

1. Students completing the baccalaureate program in accounting will be well prepared for their first position as an accounting professional.

2. Graduates receiving the Bachelor of Science degree in Accounting will find ready employment in the field.

**ASSESSMENT CRITERIA AND PROCEDURES**

a. The percentage of our graduates taking and passing parts of the Uniform CPA Examination will equal or exceed both the national and State of Louisiana average pass rates for each of the four parts of the examination.

b. Eighty-five percent of the graduates of the Accounting baccalaureate program will "Agree" or "Strongly Agree" with the statement "I feel well prepared to enter the accounting profession." The question will be contained in a Graduating Student Survey\*. Respondents not agreeing with the above statement will be afforded the opportunity to write-in the specific skill attributes that they are lacking.

c. Eighty-five percent of the graduates of the Accounting baccalaureate program will indicate that their undergraduate preparation at Southeastern is equal to or better than that of alumni of other institutions. The question will be contained in a Graduating Student Survey\*.

a. Eighty percent of the graduates of the Accounting baccalaureate program will respond "Yes" to the question "Do you view this job as a step towards meeting your long-range career plans?" in the Graduating Student Survey\*.

b. Sixty percent of students completing the Accounting baccalaureate program will indicate that they are currently employed or have accepted a job offer in their response to the Graduating Student Survey\*.

c. Eighty percent of the Accounting program graduates responding to a Graduating Student Survey\* will indicate that they are employed in a position that utilizes their accounting education.

\* The Graduating Student Survey is the survey conducted by the SLU Office of Institutional Research and Evaluation.

## ASSESSMENT CRITERIA VS. ACTUAL RESULTS

The outcomes assessment criteria dated December 1993 are evaluated below based on the (1) *Survey of 1989 & 1990 Graduates* published by the SLU Office of Institutional Research and Evaluation and (2) May 1990 and November 1990 CPA Examination pass rate data from the National Association of State Boards of Accountancy (NASBA).

Program Intended Outcomes	Assessment Criteria	Benchmark	Actual
1. Students completing the baccalaureate program in accounting will be well prepared for their first position as an accounting professional.	a. The percentage of graduates taking and passing parts of the Uniform CPA Examination will equal or exceed both the national and State of Louisiana average pass rates for each of the four parts of the examination.	Equal to or above national and state pass rates	7 above, 1 equal to, 32 below
	b. Eighty-five percent of the graduates of the Accounting baccalaureate program will "Agree" or "Strongly Agree" with the statement "I feel well prepared to enter the accounting profession."	85%	87%
	c. Eighty-five percent of the graduates of the Accounting baccalaureate program will indicate that their undergraduate preparation at Southeastern is equal to or better than that of alumni of other institutions.	85%	88%
2. Graduates receiving the Bachelor of Science degree in Accounting will find ready employment in the field.	a. Eighty percent of the graduates of the Accounting baccalaureate program will respond "Yes" to the question "Do you view this job as a step towards meeting your long-range career plans?"	80%	100%
	b. Sixty percent of students completing the Accounting baccalaureate program will indicate that they are currently employed or have accepted a job offer.	60%	77%
	c. Eighty percent of the Accounting program graduates will indicate that they are employed in a position that utilizes their accounting education.	80%	86%