

Fogelman Accounting CTL Committee (BBA & MS degrees)
Minutes from discussion on 4/13/2018

Attending: Jeff Nevels, Joanna Golden, Jim Lukawitz, Craig Langstraat, Erin Henry

Two learning outcomes failed our benchmark of a minimum of **20%** assessed at the fair (1) level

Goal 3/ Objective 1 (U.S. Tax Knowledge) - score = 23% Fair

Goal 3/ Objective 2 (Banking & Finance Law) - score = 23% Fair

Assessed in ACCT-3510.

This is an area that is particularly challenging for many of our students. Probable cause is lack of concept awareness prior to taking this course. This can be a function of taking the course too early in their course sequence and/or lack of exposure to the intricacies and complexities of tax law or related accounting concepts.

Recommendations:

1. Make ACCT-3110 a pre-requisite for taking ACCT-3510. The 3110 course provides a good conceptual baseline of accounting concepts to help prepare them for 3510.
2. Encourage broader student participation in the VITA program (Volunteer Income Tax Assistance) during the spring semester. This is a hands-on activity where students assist low-income tax payers in preparing their federal returns. This is an excellent way for undergraduate accounting students to strengthen their conceptual and practical understanding of U.S. tax law.
3. Stop using ACCT-4510 for evaluating this learning outcome based on the difficulty of students being successful. (This recommendation has already been acted upon since 4520 has been moved to a graduate-level course.)
4. Improve the data collection methodology by providing more structured and consistent assessment instruments for faculty to use in measuring student mastery of this (and other) learning outcomes. Absent a consistent assessment instrument for each learning outcome, our faculty have relied upon a wide variety of approaches. This reduces the potential value of the assessment results for making long-term curriculum decisions.
5. Collect more data from a larger number of sections for a given learning outcome.
6. Regarding the failed benchmark score for G2/O2 (Banking & Finance Regulations), the committee does not believe it has strong enough information to understand this outcome or make curriculum improvements. The committee recommends pursuing the assessment method improvements (#4/#5 above) and revisiting this outcome in the next assessment cycle.
7. All other recommendations for goals 4-8 and their related learning outcomes will reflect what was included in the BBA degree recommendations for this same CTL cycle. Those learning outcomes are beyond the purview of this committee.