UNIVERSITY OF ALASKA FAIRBANKS
Student Learning Outcomes Assessment Plan

School of Management
Accounting Post-Baccalaureate Certificate
(2019-2020)

SOM MISSION: We are a learning community where innovation in teaching, discovery and service prepares students for professional success that benefits our community, the state of Alaska and the nation.

SOM VISION: The School of Management will be recognized for high-quality educational programs, hands-on educational opportunities for students, service to the community and accomplished teaching and research faculty. The School of Management strives to be acknowledged as the premier business school in Alaska.

Intended Objectives/Outcomes	Assessment Criteria and Procedures	Implementation (what, when, who)
1. Communication Skills **1a. Written: Students should be able to:** (i). produce high-quality professional communications on technical issues/topics for internal and/or external audiences	**1a. Written Instruments**: Writing assignments similar to professional communications. (i). The writing rubric covers 6 components and is located within SOM. Taxation rubric contains 7 components. <u>Min. Standard</u>: 80% of students must meet or exceed expectations. .	**1a. Writing samples** are collected from Acct 452 (Auditing), and Acct 472 (Internal &Governmental Auditing). Faculty meet as scheduled to evaluate writing samples. Technical writing samples for taxation are also evaluated by tax practitioners on Accounting Advisory Board.

Intended Objectives/Outcomes	Assessment Criteria and Procedures	Implementation (what, when, who)
2. Technical Proficiency **Students should be able to:** (i). Financial Accounting: demonstrate sufficient technical knowledge of financial reporting (ii). Taxation: demonstrate usage of professional standards and rules relating to tax codes (iii). Auditing: demonstrate sufficient technical knowledge of auditing (iv). Systems: demonstrate sufficient technical knowledge of accounting systems (v). Advanced Accounting: demonstrate sufficient technical knowledge of advanced accounting rules and uses	**2a. Accounting Fields Instruments:** Questions are embedded in upper division courses. (i). to (v). Questions cover specific discipline areas: financial, taxation, auditing, systems, and advanced accounting. <u>Min. Standard</u>: 70% of students achieve 75% or more correct answers.	**2a. Accounting Fields** will be assessed using embedded questions covering identified learning goals in various courses: (i)., (iii)., (iv)., & (v). Acct 452 (Auditing), or Acct 472 (Internal &Governmental Auditing). (ii). ACCT 330 (Income Tax)

Intended Objectives/Outcomes	Assessment Criteria and Procedures	Implementation (what, when, who)
3. Professionalism **3a. Ethical Issues: Students should be able to**: (i). function professionally in the business environment and identify ethical issues **3b. Work Ethic and Demeanor: Students should be able to:** (ii). demonstrate professional work ethic and demeanor	**3a. Ethical Issues Instrument:** Ethics test is administered each fall in the Auditing course. (i). This instrument comes from an accounting academic education journal. Min. Standard: Tests are scored using the published solution with 70% of the students expected to score 75% or higher. **3b. Work Ethic and Demeanor Instrument:** Recruiter survey, developed by faculty to assess professional appearance, communications, and career preparedness. (ii). Students participating in campus interviews are evaluated by campus recruiters at 4 levels. Min. Standard: Recruiters overall assessments, or a majority of the students, meet or exceed professional standards.	**3a. Ethical Issues** will be assessed using the ethics test administered each fall in Acct 452 (Auditing), and Acct 472 (Internal &Governmental Auditing). **3b. Work Ethic and Demeanor** will be assessed using the recruiter surveys. Each fall during Accounting Week (early October) recruiters visit campus to interview Seniors and Juniors for professional positions. Assessments are completed each year for at least two types of CPA firms: Large Anchorage office and smaller local CPA offices. Faculty members evaluate the results of these assessments each year. Data will be collected every semester and assessed every other year by AOL committee.