

**CBE AOL Closing the Loop Form**

Program: MS in Accountancy Date: 11/11/2020

Learning Goal: 1. Students who graduate will be knowledgeable in financial accounting and reporting standards.

Learning Objective: 1A: Demonstrate knowledge of U.S. and international financial reporting standards and auditing standards for corporate financial reporting and attestation.

Program Director: Nancy Mangold

Faculty Members: Nancy Mangold, Ying Guo, Pei-Hui Hsu, Ching-Lih Jan, Kim Shima, John Tan, Jing-Wen Yang,

**Closing-the-Loop**

1. Review Learning Objective (LO) assessment data in the current Assessment Report.

5. Record below a list of recommended course-level or programmatic actions to improve student learning or the AOL process.
  - a. Sort the list from most recommended to least.
  - b. Given our mature AOL system, ideas should not be limited to just AOL system improvements.
  - c. For each improvement action proposal, list the project leader, timeline to completion, required resources, expected ease of implementation (hard, medium, easy), and expected impact on student learning (low, medium, high).
  - d. You may use ease of implementation and impact on student learning to rank improvements.
  - e. There is no guarantee that improvement ideas will be approved. They need to be reviewed by the program director, curriculum committee and dean.

Faculty provided the following observations and improvement actions for the next assessment:

1. ACCT 611 and ACCT 612 were taught in the same semester in Fall 2018 and Fall 2019 with ACCT 611 taught in the first 8 weeks and ACCT 612 taught in the second 8 weeks. This sequence was designed to help students acquire foundation knowledge as it is prerequisite to other accounting courses. Students found it difficult to absorb the high volume of materials in such a compressed format. To help students learn better, starting in Fall 2020, the program has changed the schedule to have ACCT 611 taught in Fall and ACCT 612 taught in the following Spring semester to give students a longer period time to absorb this important material. We would like to see if this change is effective in improving student performance in the next round of assessment.
2. To enable students to keep up and absorb the course materials week by week so they do not lag behind, all faculty teaching ACCT 611 and ACCT 612 need to incorporate more quizzes throughout the semester. This improvement action was incorporated into ACCT 611 and ACCT 612, starting in Fall 2020. We will give time for this improvement action to see if it is effective in improving student performance.
3. For ACCT 622, the performance target was met. No further improvement action is recommended at this time.
4. For ACCT 623, it is recommended to change from current one midterm and one final exam to two midterms and one comprehensive final exam. This improvement action is recommended because there are a variety, but distinct topics covered in ACCT 623 and they can be grouped into three main topic areas. If each exam is designed to contain material in each of the three major topic areas, students will learn each set of topics better.
5. No additional resources are required for any improvement action recommended at this time.