

William Dillard Department of Accounting
Assurance of Learning Report
Bachelor of Science in Business Administration
Fall 2023 – Spring 2024

Part 1: Overview

This document summarizes the William Dillard Department of Accounting’s Assurance of Learning (AOL) process for the Bachelor of Science in Business Administration (BSBA) program.

Part 2: Learning Goals and Objectives

The objective of the BSBA accounting curriculum is “to provide students with a broad overall education, solid grounding in the common body of knowledge of business administration, and exposure to accounting in sufficient depth to help them achieve entry-level competence for pursuit of a career in industry.” (see <https://walton.uark.edu/departments/accounting/undergraduate-accounting-program.php>)

The department has identified the following learning goals and learning objectives in support of the curriculum objective:

Learning Goal #1 (Communication): Graduates will communicate effectively in professional business situations.

Learning Objective 1 (Written): Students will show proficiency in writing and producing a broad set of professional business documents.

Learning Objective 2 (Oral): Students will prepare and deliver professional presentations.

Learning Goal #2 (Critical Thinking): Graduates will think critically when evaluating accounting-related business decisions.

Learning Objective 1: Students will develop support for accounting decisions based on a systematic consideration of the contextual issues and the relative merits of feasible alternatives.

Learning Objective 2: Students will identify relevant information and support for an appropriate conclusion or recommendation.

Learning Goal #3 (Information Technology Utilization): Graduates will effectively use prevalent business technology.

Learning Objective: Students will solve accounting problems by applying appropriate technology and tools.

Learning Goal #4 (Accounting Knowledge): Graduates will possess accounting knowledge required for admission into nationally ranked professional graduate programs in accounting, or for entry-level jobs in public and private accounting.

Learning Objective 1: Students will demonstrate proficiency in key concepts of Financial Accounting.

Learning Objective 2: Students will demonstrate proficiency in key concepts of Taxation of Individuals and Entities.

Part 3: Indirect Measures

The department utilizes indirect measures of student learning. The primary indirect measure for the BSBA curriculum is the percentage of students seeking graduate education. Raw data for the primary indirect measure are tabulated in an Appendix.

The department also monitors (but does not tabulate) data for secondary indirect measures including:

- 1.) The number of students completing an internship for credit
- 2.) Job placement outcomes
- 3.) Student feedback from course evaluations

Part 4: Direct Measures

The department utilizes direct measures to assess student learning. First, the Accreditation Committee constructs a Curricular Map which outlines the sampling plan for a given academic year. The department maintains separate sampling for In-Person BSBA courses and Online BSBA courses. The Curricular Map for In-Person BSBA courses for the Fall 2023 – Spring 2024 academic year is as follows:

Learning Goal	Learning Objective	ACCT 35303 Acct. Tech.	ACCT 37203 Inter. I	ACCT 38403 Tax I	ACCT 42003 Tax II	ACCT 46703 Cost	ACCT 49603 Audit	SEVI 30103 Strat. Mgmt.
Communication	Written						Spring 2024 (Bryan)	
Communication	Oral							Various ¹
Critical Thinking	Research				Fall 2023 (Jarnagin)			
Critical Thinking	Decision Making					Fall 2023 (Crawley)		
IT Utilization	Tools	Fall 2023 (Terrell)						
Accounting Knowledge	Financial		Fall 2023 (Rowe)					
Accounting Knowledge	Tax			Fall 2023 (Thomas)				

¹ Sampling and data analysis for non-Accounting course completed as part of Walton College of Business AOL process

The Curricular Map for Online BSBA courses for the Fall 2023 – Spring 2024 academic year is as follows:

Learning Goal	Learning Objective	ACCT 35303 Acct. Tech.	ACCT 37203 Inter. I	ACCT 38403 Tax I	ACCT 42003 Tax II	ACCT 46703 Cost	ACCT 49603 Audit	SEVI 30103 Strat. Mgmt.
Communication	Written						Spring 2024 (Hayes)	
Communication	Oral							Various ¹
Critical Thinking	Research				Fall 2023 (Jarnagin)			
Critical Thinking	Decision Making					Fall 2023 (Crawley)		
IT Utilization	Tools	Fall 2023 (Terrell)						
Accounting Knowledge	Financial		Fall 2023 (Fowler)					
Accounting Knowledge	Tax			Fall 2023 (Thomas)				

¹ Sampling and data analysis for non-Accounting course completed as part of Walton College of Business AOL process

Instructors in courses selected for assessment create an instrument (e.g., a case). Instructors also construct a rubric based on the relevant program learning goals and learning objectives. Each rubric has multiple criteria and three achievement levels (1 = Below Expectations, 2 = Meets Expectations, 3 = Exceeds Expectations). Grades issued to a student (e.g., exam scores) are not sufficient as a rubric.

Next, instructors select a sample of student deliverables and judge them against the rubric (performance according to the rubric may not necessarily perfectly match the graded portion of the assignment or case). Instructors tabulate the percentage of the sample in each achievement level. The tabulation is overall (not for each criterion). For example, 20% of sampled students were in level 1 (Below Expectations), 65% were in level 2 (Meets Expectations), and 15% were in level 3 (Exceeds Expectations).

Finally, instructors submit the following to the Accreditation Committee chair at the end of each semester:

- The instrument
- The rubric
- The tabulation of overall results
- A “narrative” including:
 - A brief overview of the course (e.g., is the course required or an elective?)
 - A brief overview of the student population (e.g., undergraduates or graduate students, the percentage of accounting majors vs. other majors)
 - Instructor reflections on student performance (e.g., how does the instructor plan to use the results to improve the course at a micro level?).

While the department tabulates direct measures within individual courses, the department understands that the AOL process is intended to provide feedback and assurance of student learning at the program level (not at the course or individual faculty levels).

Raw data for the selected courses are compiled in an Appendix.