

Business Administration, Accounting (BS) – BUS

Director/Chair: Dr. Jeff Wang

Assessment Lead: Leon Chan

Step 1: Student Learning Outcome

DLO 8.1: Identify existing and potential barriers to diversity, equity, and inclusiveness in the accounting profession and describe strategies to mitigate those barriers in the profession and business community.

Step 2: Assessment Methods and Measures

The instrument used for this analysis was administered in two sections of ACCTG 331 and includes a reading assignment and quiz assessing DEI trends in the accounting profession. ACCTG 331 is the first core accounting course for accounting major. It is a required course for all undergraduate accounting majors. This assessment tested the ability of students to read and analyze data and graphs associated with DEI trends in the accounting profession. The reading materials came from the AICPA. The first reading included the AICPA report “2023 Trends: A report on accounting education, the CPA Exam, and public accounting firms’ hiring of recent graduates”, and the second reading included AICPA’s “The Business Case for Diversity and Inclusion”.

The quiz entailed 10 questions. The quiz was the only extra credit assigned during the semester (for the non-participation portion of the grade) and was administered before the students knew their final exam and final course grades. Each question counted for 1 extra point added to the final exam (for a total of 10 points). The final exam consisted of 200 points, so this was a significant motivation to complete the assignment. Given that ACCTG 331 is a difficult course for many and the fact that this was the only extra credit allotted for the non-participation portion of the grade, student appear to have taken this assignment seriously.

Step 3: Criteria for Success

A performance of 7/10 (or 70%) constituted an understanding of the material and considered meeting expectations. The benchmark set for this instrument was 70% meet expectations.

Step 4: Summary of Results

The results indicate that 86% students met expectations in these questions; 14% students failed to meet expectations.

Step 5: Action Plan

The results will be shared with the faculty.