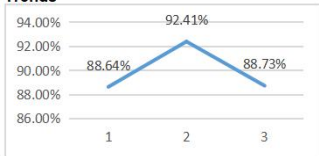
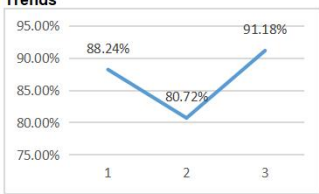
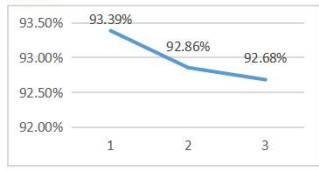
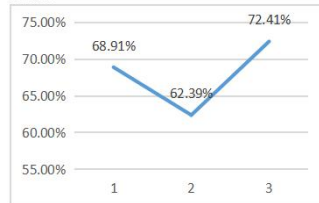
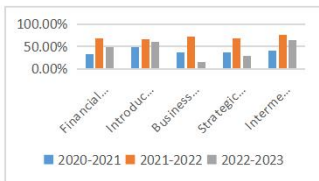

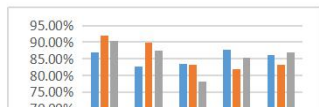


Table 4.1 Accounting - Student Learning Assessment
BS at ZUA

Identified in Criterion 4.2	Identified in Criterion 4.1	Identified in Criterion 4.3				Identified in Criterion 4.4	Identified in Criterion 4.3	
Approach Learning objectives: SLO1, SLO2, etc. Measurable Goals 80%, 5.5 or above, etc.	Deployment What is your measurement instrument or process? (Indicate type of instrument) direct, formative, internal, comparative	Results What are your current results?				Analysis of Results What did you learn from the results?	Action Taken or Improvement made What did you improve or what is your next step?	Insert Graphs or Tables of Trends (3-5 data points) Report sample or population size n = #
SLO 1: Specific Discipline Knowledge Students enrolled in the Accounting Program in BS at ZUA will demonstrate a solid foundation in the humanities, mathematics, information technology, economics, management, and specialized knowledge in accounting. They will master scientific research methodologies and stay informed about the latest developments and trends in	Measures 1.1 Students will be assessed based on the final exam in 801004 Principles of Accounting taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office. Assessment Measures Type: Direct, Formative, Internal	Results of Measure 1.1 Cycles: Cohort: Sample Size: Results:	2021-2022 Cohort 2021 88 88.64%	2022-2023 Cohort 2022 79 92.41%	2023-2024 Cohort 2023 71 88.73%	Analysis The assessment results for Measure 1.1 in the 801004 Principles of Accounting course reveal stable performance across the three academic years. In the 2021-2022 cycle, 88.64% of students scored at or above the Proficient level, indicating a strong understanding of accounting principles. The following year, in 2022-2023, there was an improvement with 92.41% of students achieving proficiency, suggesting effective teaching methods or increased student engagement. In 2023-2024, the results showed a slight decrease to	Actions Plans 1. Continue Best Practices: Identify and maintain the successful teaching strategies employed in 2022-2023 to ensure that these effective methods lead to high student performance in future courses. 2. Encourage Student Engagement: Develop initiatives to keep students actively engaged in the course, such as group projects, case studies, or interactive discussions, particularly in the cohorts that show declining numbers.	Trends 
Target 1.1 At least 80% of students assessed will score at or above Proficient level. The 100-point scale used is as follows: Exemplary (90-100) Superior (80-89) Proficient (70-79) Qualified (60-69) Inadequate (below 60)	Measures 1.2 Students will be assessed based on the final exam in BB718A Management taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office. Assessment Measures Type: Direct, Formative, Internal	Results of Measure 1.2 Cycles: Cohort: Sample Size: Results:	2021-2022 Cohort 2021 102 88.24%	2022-2023 Cohort 2022 83 80.72%	2023-2024 Cohort 2023 102 91.18%	Analysis The assessment results for Measure 1.2 in the BB718A Management course reflect variability in student performance over three academic cycles. In the 2021-2022 cycle, a substantial 88.24% of students scored at or above the Proficient level, showcasing a solid understanding of management concepts. However, in the 2022-2023 cycle, there was a noticeable drop to 80.72%, which barely met the target of 80%. In the following year, 2023-2024, performance rebounded to 91.18%, indicating a successful recovery and an overall strong comprehension of the material.	Actions Plans 1. Analyze Decline Factors: Investigate the reasons behind the lower performance in 2022-2023 to identify specific challenges that may have affected student learning. 2. Share Effective Strategies: Leverage the successful teaching practices that contributed to high proficiency in 2021-2022 and 2023-2024 by sharing them among instructors to promote best practices in course instruction.	Trends 
	Measures 1.3 Students will be assessed based on the final exam in CB101B Microeconomics taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office. Assessment Measures Type: Direct, Formative, Internal	Results of Measure 1.3 Cycles: Cohort: Sample Size: Results:	2021-2022 Cohort 2020 121 93.39%	2022-2023 Cohort 2021 98 92.86%	2023-2024 Cohort 2022 82 92.68%	Analysis The assessment results for Measure 1.3 in the CB101B Microeconomics course demonstrate consistently high levels of student proficiency over the three academic cycles. The results show that 93.39% of students scored at or above the Proficient level in 2021-2022, followed by 92.86% in 2022-2023, and slightly decreased to 92.68% in 2023-2024. Overall, these results indicate that students have a strong grasp of microeconomic concepts, with only minor fluctuations in performance across the years.	Actions Plans 1. Maintain High Standards: Continue to implement the successful teaching strategies that have contributed to high proficiency rates in Microeconomics, ensuring they are consistently applied across future cohorts. 2. Gather Student Feedback: Conduct surveys or discussions with students to gain insights into their learning experiences and identify any areas where the course could be improved or adapted to better meet their needs.	Trends 
	Measures 1.4 Students will be assessed based on the final exam in AB102A Financial Accounting I taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office. Assessment Measures Type: Direct, Summative, Internal	Results of Measure 1.4 Cycles: Cohort: Sample Size: Results:	2022-2023 Cohort 2020 119 68.91%	2022-2023 Cohort 2021 117 62.39%	2023-2024 Cohort 2022 87 72.41%	Analysis The assessment results for Measure 1.4 in the AB602A Accounting I course reveal concerns regarding student proficiency across three academic cycles. In the 2022-2023 cycle, only 68.91% of students demonstrated proficiency, indicating difficulties in mastering the course material. This trend worsened in 2022-2023, where proficiency dropped to 62.39%, well below the expected target for student performance. However, there was an improvement in 2023-2024, with 72.41% of students achieving proficiency, signaling a positive	Actions Plans 1. Conduct a Detailed Review: Analyze the factors contributing to low performance, particularly in the 2022-2023 cycle, to identify specific challenges such as teaching methods, course content, or student engagement levels. 2. Implement Remediation Strategies: Develop targeted remediation programs or workshops for students struggling with the material, focusing on fundamental accounting principles to enhance understanding and retention.	Trends 
CPC tests Target 1.2 For the CPC Tests, at least 80% of students registered for each CPC subject must achieve an accuracy of over 80% (answering at least 24 out of 30 questions correctly).	Measures 1.5 Students will be assessed based on the CPC tests in the following subjects: Financial Management, Introductory Financial Accounting, Business Ethics, Strategic Management, and Intermediate Financial Accounting. This assessment will be used to evaluate the basic knowledge level of students in business disciplines during the semester when the tests are administered. The tests will be conducted following the same exam regulations of the university. Assessment Measures Type: Direct, Formative, External, Comparative	Results of Measure 1.5 Standardized CPC Tests Financial Management Introductory Financial Accounting Business Ethics Strategic Management Intermediate Financial Accounting Sample Size Standard Deviation Analysis Financial Management Introductory Financial Accounting Business Ethics Strategic Management Intermediate Financial Accounting National Benchmark Financial Management Introductory Financial Accounting Business Ethics Strategic Management Intermediate Financial Accounting	2020-2021 32.63% 48.21% 36.20% 36.42% 41.10% 184 8.37 7.50 9.52 9.06 8.29	2021-2022 68.75% 66.16% 72.68% 69.20% 76.42% 141 6.74 6.76 8.42 6.95 6.33	2022-2023 48.03% 59.87% 15.00% 29.62% 64.44% 144 7.15 6.68 7.58 7.74 8.36	Analysis The results of the CPC tests across several subjects reveal significant fluctuations in student performance and a need for targeted improvements. The targets set indicate that at least 80% of students must achieve an accuracy of over 80% (correctly answering at least 24 out of 30 questions). Financial Management: The results show a progression from 32.63% in 2020-2021 to 68.75% in 2021-2022, followed by a drop to 48.03% in 2022-2023. While there was considerable improvement at one point, the decline in the most recent cycle raises concerns. Introductory Financial Accounting: This subject has improved from 48.21% to 66.16% and then slightly decreased to 59.87%, indicating a generally positive trend, even if it hasn't met the target consistently. Business Ethics: There was a commendable improvement from 36.20% to 72.68% between the first two years, but the score plummeted to just 15.00% in 2022-2023, reflecting serious issues that need addressing. Strategic Management: This subject displayed an increase from 36.42% to 69.20%, but subsequently dropped to 29.62%, indicating that students struggled considerably in the most recent testing period. Intermediate Financial Accounting: This subject showed improvement, with results rising from 41.10% to 76.42% and landing at 64.44% in 2022-2023, signifying that students are performing better here, but still not achieving the target. The standard deviation analysis indicates variability in test scores, with the largest fluctuations occurring in Business Ethics, which could point to issues with content comprehension or test preparation specific to that discipline.	Actions Plans 1. Identify Knowledge Gaps: Conduct a thorough review of the curriculum to pinpoint specific knowledge gaps in each subject. Particular emphasis should be placed on subjects like Business Ethics and Strategic Management, which have shown alarming decreases in performance. 2. Enhanced Study Resources: Develop and provide students with additional study resources, including online tutorials, review sessions, and practice tests aimed specifically at the topics where students consistently perform poorly. 3. Instructor Collaboration: Encourage collaboration among instructors across these subjects to share successful teaching strategies and identify common challenges that students are facing, ensuring a more cohesive approach to curriculum delivery. 4. Feedback Mechanisms: Implement regular feedback from students regarding the clarity of the tests and the teaching methods used. This could help in refining both the testing format and the instructional approaches to ensure they meet the learning needs of students. 5. Regular Monitoring and Assessment: Create a framework for ongoing assessment throughout the academic year so that performance issues can be identified and addressed in real time rather than waiting for the annual CPC tests. This may include formative assessments or interim exams that can provide insights into student understanding.	Distribution Analysis 
							Standard Deviation Analysis 	
SLO 2: Written Communication Students enrolled in the Accounting Program in BS at ZUA will demonstrate strong written communication skills, showcasing their ability in academic writing through their undergraduate theses.	Measures 2.1 Students will be assessed based on their undergraduate theses in the Accounting Program at ZUA. The theses will be assessed according to the Thesis Assessment Rubric, which covers criteria such as topic appropriateness, mastery of basic concepts and theories, analytical and research skills, quality of foreign language translation, correctness of design, methods, and computation, as well as clarity	Results of Measure 2.1 Cycles: Cohort: Sample Size: Rubric Line Items Appropriateness of Topic Mastery of Basic Concepts and Theories	2021-2022 Graduates 2022 122	2022-2023 Graduates 2023 137	2023-2024 Graduates 2024 137	Analysis The assessment of undergraduate theses in the Accounting Program at ZUA for Measures 2.1 indicates a generally positive trend, though there are areas requiring attention. The percentages across various rubric criteria reflect strengths and weaknesses in student performance over the three cohort years. Mastery of Basic Concepts and Theories: Similar to the topic	Actions Plans 1. Focus on Research Skills Training: Develop targeted workshops or courses emphasizing analytical and research skills, ensuring students have the tools and guidance to enhance their abilities in these critical areas. 2. Strengthen Thesis Preparation: Implement a structured thesis preparation course that includes detailed instruction on research	Distribution Analysis 

Target 2

The undergraduate theses are graded into three levels: A (Excellent), B (Good), and C (Satisfactory). The assessment target is that 80% or more of the theses will achieve a rating of B (Good) or above.

and presentation. This assessment will follow the academic regulations set forth by the ZUA Academic Affairs Office.

Assessment Measures Type:

Direct, Summative, Internal

Analytical and Research Skills	83.61%	83.21%	78.10%
Correctness of Design, Methods, and Computation	87.70%	81.75%	85.40%
Clarity and Presentation	86.07%	83.21%	86.86%

appropriateness, there is a positive trend here. Scores increased from 82.79% to 89.78% in the following year and then decreased slightly to 87.59%. Students demonstrate solid foundational knowledge of essential concepts and theories.

Analytical and Research Skills: This category shows a worrying decline, starting at 83.61%, slightly dropping to 83.21%, and then dropping further to 78.10%. This downward trend indicates a significant gap in students' abilities to analyze and research effectively, which is crucial for their academic success.

design and methodology. This could help students understand the importance of correct design and computation.

3. Showcase Graduate Work: Create a platform to showcase exemplary theses, allowing current students to learn from high-quality examples. This can help set clear expectations regarding the clarity, presentation, and depth of analysis required in their work.



SLO 3: Critical Thinking

Students enrolled in the Accounting Program in BS at ZUA will demonstrate discernible thinking and innovation capabilities, enabling them to identify, analyze, question, and evaluate phenomena and issues related to accounting. They will be able to draw conclusions and articulate their personal insights effectively.

Measures 3.1

Students will be assessed based on the final exam in **AB209B Cost Management Accounting** taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office.

Assessment Measures Type:

Direct, Summative, Internal

Results of Measure 3.1

Cycles:

Cohort:

Sample Size:

Results:

2021-2022

Cohort 2019

118

95.76%

2022-2023

Cohort 2020

116

90.52%

2023-2024

Cohort 2021

109

92.66%

Analysis

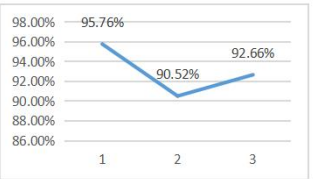
The assessment results for Measure 3.1 in the AB209B Cost Management Accounting course indicate strong student performance across three academic cycles. Cohort 2019 achieved an impressive 95.76% proficiency in 2021-2022, but this dropped to 90.52% for Cohort 2020 in 2022-2023. Fortunately, Cohort 2021 rebounded slightly to 92.66% in 2023-2024, suggesting effective adjustments in teaching strategies. Overall, these results reflect a generally positive trend, though the drop in the middle cohort highlights the need for ongoing evaluation and support.

Actions Plans

1. Enhance Teaching Methods: Review the teaching methods utilized in the 2022-2023 cycle to identify any specific changes that may have impacted student learning negatively. Sharing best practices among instructors can help to enhance teaching effectiveness.

2. Provide Additional Resources: Consider implementing supplemental instructional resources, such as online tutorials or interactive study groups, particularly aimed at cohorts that show any decline in test scores to ensure all students have access to support.

Trends



Target 3

At least 80% of students assessed will score at or above Proficient level. The 100-point scale used is as follows:
Exemplary (90-100)
Superior (80-89)
Proficient (70-79)
Qualified (60-69)
Inadequate (below 60)

Measures 3.2

Students will be assessed based on the final exam in **AB103A Financial Accounting II** taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office.

Assessment Measures Type:

Direct, Summative, Internal

Results of Measure 3.2

Cycles:

Cohort:

Sample Size:

Results:

2021-2022

Cohort 2020

120

80.83%

2022-2023

Cohort 2021

111

86.49%

2023-2024

Cohort 2022

85

80.00%

Analysis

The assessment results for Measure 3.2 in the AB103A Financial Accounting II course reveal varying performance levels among students across three academic cycles. Cohort 2020 achieved a proficiency rate of 80.83% in 2021-2022, indicating a solid understanding of financial accounting concepts. The following year, Cohort 2021 improved significantly, reaching 86.49%, reflecting effective learning and possibly enhanced instructional strategies. However, in 2023-2024, Cohort 2022's performance dropped to 80.00%, suggesting some challenges that may need addressing to

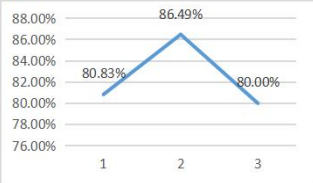
Actions Plans

1. Enhance Instruction: Review teaching strategies used in 2023-2024, ensuring they are effective and engaging, and incorporate feedback from students to refine instructional methods.

2. Targeted Support Resources: Provide additional academic resources, such as tutoring sessions and study materials, specifically for students who may be struggling with the course content.

3. Collaborative Learning Opportunities: Promote group study sessions and collaborative learning opportunities among students to enhance understanding and peer support within the class.

Trends



SLO 4: Problem Solving

Students enrolled in the Accounting Program in BS at ZUA will demonstrate the ability to identify key issues within the field of accounting, conducting comprehensive analyses and evaluations of these problems. They will possess the capability to resolve management control issues across various functions and departments, enabling them to perform in-depth analyses and research on complex issues in their field, engaging in management consulting, risk control, and risk management, and proposing appropriate strategies.

Measures 4.1

Students will be assessed based on the final exam in **AX109C Tax Accounting** taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office.

Assessment Measures Type:

Direct, Summative, Internal

Results of Measure 4.1

Cycles:

Cohort:

Sample Size:

Results:

2021-2022

Cohort 2020

82

74.39%

2022-2023

Cohort 2021

108

83.33%

2023-2024

Cohort 2022

82

74.39%

Analysis

The results for Measure 4.1 in the AX109C Tax Accounting course show mixed performance trends across the three academic cycles. Cohort 2020 achieved a proficiency rate of 74.39% in 2021-2022, indicating some foundational understanding of tax accounting. The following cohort, Cohort 2021, significantly improved performance to 83.33%, suggesting effective instructional practices and a better grasp of the material. However, in 2023-2024, Cohort 2022's results reverted back to 74.39%, mirroring the earlier cohort. This fluctuation highlights a need for intervention and consistency in teaching

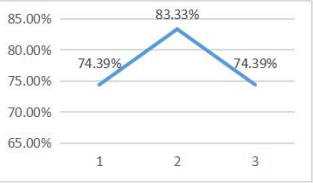
Actions Plans

1. Standardize Teaching Approaches: Review and standardize teaching methodologies across cohorts to ensure consistent delivery of content and effective engagement strategies, particularly focusing on areas where students struggle.

2. Implement Additional Support: Offer supplemental resources and tutoring for students, especially those who may be struggling with specific concepts in tax accounting that are affecting their exam performance.

3. Promote Peer Learning: Encourage collaborative study groups and peer-led review sessions to support learning, allowing students to discuss and clarify complex topics together.

Trends



Target 4

At least 80% of students assessed will score at or above Proficient level. The 100-point scale used is as follows:
Exemplary (90-100)
Superior (80-89)
Proficient (70-79)
Qualified (60-69)
Inadequate (below 60)

Measures 4.2

Students will be assessed based on the final exam in **AB106A Advanced Financial Accounting** taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office.

Assessment Measures Type:

Direct, Summative, Internal

Results of Measure 4.2

Cycles:

Cohort:

Sample Size:

Results:

2021-2022

Cohort 2019

117

90.60%

2022-2023

Cohort 2020

117

93.16%

2023-2024

Cohort 2021

109

88.99%

Analysis

The assessment results for Measure 4.2 in the AB106A Advanced Financial Accounting course demonstrate strong overall performance among students across the three academic cycles. Cohort 2019 achieved an impressive proficiency rate of 90.60% in 2021-2022, indicating a solid understanding of advanced financial accounting concepts. The following year, Cohort 2020 further improved, achieving 93.16%, reflecting effective teaching methods or enhanced student engagement. However, in 2023-2024, Cohort 2021's performance declined slightly to 88.99%. Although this result indicates a strong foundation, the drop suggests a potential need for continued improvement in instructional methods or course materials to maintain

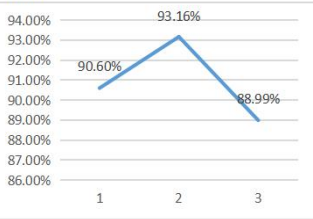
Actions Plans

1. Examine Factors for Performance Decline: Investigate the reasons behind the decrease in proficiency for Cohort 2021 to identify specific challenges they faced during the course.

2. Maintain Effective Teaching Strategies: Review the teaching practices that contributed to the high performance of Cohort 2020, ensuring that these methods are consistently applied across all cohorts.

3. Provide Supplemental Learning Resources: Offer additional study materials, workshops, or tutoring sessions focused on advanced topics in financial accounting to help reinforce understanding.

Trends



SLO 5: Technology

Students enrolled in the Accounting Program in BS at ZUA will demonstrate the ability to effectively apply mathematical knowledge, statistical methods, and information technology tools to solve practical problems.

Measures 5.1

Students will be assessed based on the final exam in **JB004B Python Programming**, which will enable them to utilize technology for data analysis and processing as taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office.

Assessment Measures Type:

Direct, Summative, Internal

Results of Measure 5.1

Cycles:

Cohort:

Sample Size:

Results:

2021-2022

Cohort 2021

107

83.18%

2022-2023

Cohort 2022

80

98.75%

2023-2024

Cohort 2023

104

99.04%

Analysis

The results for Measure 5.1 in the JB004B Python Programming course highlight a significant improvement in student performance over the three academic cycles. Cohort 2021 achieved a proficiency rate of 83.18% in 2021-2022, indicating a good understanding of Python programming concepts and data analysis. However, there was a remarkable increase in performance for Cohort 2022, which scored 98.75%, showing a dramatic enhancement in student achievement, possibly due to improved instructional strategies or curriculum adjustments. The success continued with Cohort 2023, achieving a near-perfect rate of 99.04%, suggesting that the enhancements implemented in the previous year effectively solidified students'

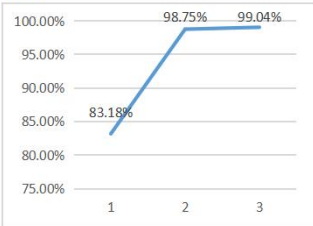
Actions Plans

1. Analyze Factors for Improvement: Investigate the instructional changes or student support mechanisms that contributed to the significant performance increase in Cohort 2022 to capitalize on successful practices.

2. Sustain High Teaching Standards: Ensure that the effective teaching methods utilized in 2022-2023 are consistently applied in subsequent cohorts, focusing on engagement and comprehension.

3. Foster a Collaborative Learning Environment: Encourage peer collaboration and group projects to enhance understanding and application of programming concepts in real-world scenarios.

Trends



SLO 6: Global Perspective

Students enrolled in the Accounting Program in BS at ZUA will demonstrate an international perspective and understanding, staying informed about international corporate management trends, paying attention to global issues, and understanding and respecting the differences and diversity of various cultures around the world.

Measures 6.1

Students will be assessed based on the final exam in **CB102B Macroeconomics**, taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office.

Assessment Measures Type:

Direct, Summative, Internal

Results of Measure 6.1

Cycles:

Cohort:

Sample Size:

Results:

2021-2022

Cohort 2020

115

93.91%

2022-2023

Cohort 2021

108

98.15%

2023-2024

Cohort 2022

83

74.70%

Analysis

The results for Measure 6.1 in the CB102B Macroeconomics course reveal significant fluctuations in student performance across the three academic cycles. Cohort 2020 achieved an impressive proficiency rate of 93.91% in 2021-2022, indicating a strong grasp of macroeconomic concepts. This positive trend continued with Cohort 2021, which increased proficiency to 98.15%, suggesting effective teaching and student engagement. However, in 2023-2024, Cohort 2022 experienced a dramatic decline, with only 74.70% of students achieving proficiency. This significant drop points to potential challenges either in the instructional approach, curriculum complexity, or student engagement that need to be thoroughly investigated to

Actions Plans

1. Enhance Curriculum Design: Review and adjust the current curriculum to ensure that it effectively addresses student needs and provides adequate support in understanding macroeconomic concepts.

2. Implement Targeted Interventions: Provide additional resources, such as tutoring or study groups, specifically designed to support students who may be struggling with the material in Cohort 2022.

3. Encourage Active Learning: Develop more interactive and engaging teaching methods to foster deeper understanding and interest in macroeconomic concepts, ensuring that students stay motivated and involved.

Trends

