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# ASSESSING THE ACCOUNTING MAJOR

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The faculty in the Department of Accounting has had a deep interest in assessing their performance since I arrived at Kennesaw State College seven years ago. As professionals in education, our faculty takes pride in working with students to help them achieve their professional and personal goals.

We assess our performance in the accounting program using several different methods, since we believe using only one approach would be inadequate.

The accounting program at KSC is broad in scope. There are no concentrations within the major. Our goal is to prepare our students for the many career paths available to accounting majors.

One measure of the soundness of the technical aspects of the students' education is their performance on the Certified Public Accountant Examination, which is uniform in the United States—all states and territories use it. To pass, students must score at least 75 percent on each of the exam's four parts. The scores for KSC students taking the exam the first time have been most gratifying to the faculty. It is important to emphasize, however, that we do not teach toward this exam. We believe successful completion of the exam is a by-product of a successful accounting program. The exam results are broken down by state and by institutions of higher learning within the state. We can readily compare our results with Georgia State University or Georgia Southern University, for example. Approximately 25 percent of our graduates take the CPA examination. Of

those students responding to our alumni survey, 87 percent of them taking the examination eventually pass it.

Another major input into our assessment process is an alumni survey conducted every two years. This survey gathers a great deal of useful information. We are interested in the progress our graduates have made in the work environment. We also ask them to rate the relevance of the KSC accounting program to their work experience. In our last survey, 90 percent of those responding said their experience was relevant or very relevant. We also ask them which specific course topics should be added to the curriculum to better prepare students for entry level jobs in accounting. We then modify our program appropriately.

Alumni provide useful information about the program in another fashion. Many faculty members in the department are actively involved in local professional organizations. Large numbers of KSC graduates belong to these groups and attend their monthly meetings. These encounters afford ample opportunities for our graduates to give open and honest feedback about their educational experience at KSC. They often mention how they believe their program at KSC could have been strengthened.

Placement results also give insights into the quality of the accounting programs. Employers tend to be very pragmatic. If recruiters have positive experience with our graduates, they tend to stay with the known quantities. The fact that recruiters come back year after year wanting to hire our graduates is positive feedback that we are satisfying their needs. When an employer who recruits nationally says that during the past three years there are only two schools from which the company has hired more employees, one takes justifiable pride in the program. The faculty's active involvement in local professional groups also gives employ-

ers the opportunity to communicate frequently and openly about their feelings concerning Kennesaw State College's accounting graduates. We have found that when you develop a close working relationship with employers in these professional organizations, they will be very straightforward and honest when they talk about our program and the quality of the students they have interviewed and hired.

Although these informal channels provide basically anecdotal feedback, these situations occur over and over again. During the seven years I have been at Kennesaw State, I have attended over 180 local professional meetings. At every meeting, I have received some form of informal feedback from former students or employers.

It is through this informal feedback system that we gain insight into how well our former students handle "ethics" in the work place. The students and their employers often discuss situations that deal with ethical considerations. Again the feedback has always been that our students deal with these incidents in a professional manner. If our program were not developing the proper framework for these students to use in dealing with ethical dilemmas, this informal network would most likely inform us of our failure. Often, too, our graduates contact the faculty to discuss ethical situations. This indicates a concern on the part of our alumni to respond appropriately in the work place.

The Department of Accounting takes pride in the high-quality program offered here at Kennesaw State College. But we do not rest on our laurels. We continually strive to enhance our effectiveness and improve our quality. To this end, assessing the job we do is critical. We take suggestions for program change seriously. To be on the leading edge necessitates a willingness to assess the job done and making changes when necessary.

