Grant Proposal for Innovative and Creative Teaching

Project: Innovation & Coordination of Introductory and Intermediate Accounting Curriculum

Rationale: Faculty in the School of Accounting & Taxation are seeking funding that will enable them to coordinate curriculum content and innovate delivery strategies, technology utilization, and assessment measures across five accounting courses. These courses are:

- Accounting 2010 – Survey of Accounting I (Introduction to Financial Accounting)
- Accounting 2020 – Survey of Accounting II (Introduction to Managerial Accounting)
- Accounting 3300 – Cost Accounting
- Accounting 3110 – Intermediate Financial Accounting I
- Accounting 3120 – Intermediate Financial Accounting II

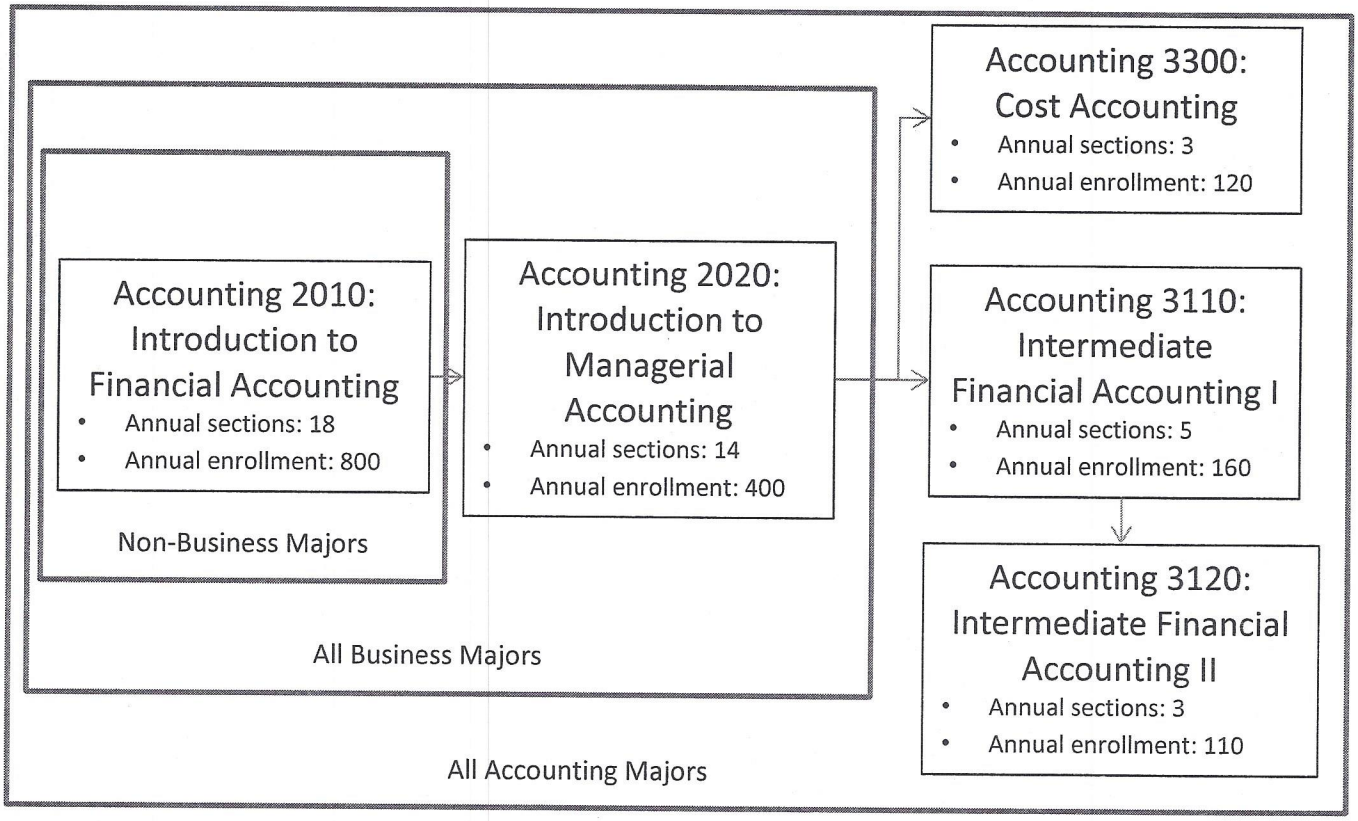
The last time these courses were fully coordinated was during the quarter-to-semester conversion in the late 1990s. Since that time, much has changed that impacts the teaching and learning of accounting curriculum:

- Many new faculty are teaching these courses
    - From 1999 to 2014, only three full-time accounting faculty still teach at WSU.
- New accounting rules have been implemented, primarily due to the convergence between US GAAP and international standards
- New technology is available to assist students and faculty
    - Course management systems, adaptive learning tools, online homework systems, classroom response systems
- Accounting and business accreditation standards require faculty to continuously improve the curriculum through direct assessment of learning.
    - The results of assessment activities in these courses suggests a need for improvement

Depth of Impact: The learning environment within the aforementioned courses will be coordinated in such a way that curriculum is introduced, emphasized, and reinforced appropriately, with corresponding assessment measures that provide actionable indicators of student performance. Faculty will select technology that can be utilized appropriately across all courses to increase engagement and active learning among students and to provide more responsive feedback on student performance. The technology will improve students' comprehension of accounting concepts and provide iterative exercises to enhance their application of accounting processes. For example, online adaptive learning tools will be made available for students across all five courses. The tools will allow students in any of the five courses to be introduced to new content or to emphasize or reinforce content that they were taught in previous semesters. To illustrate, Sally, an accounting major, is enrolled in Accounting 2010. She will have access to a module in an adaptive learning tool to help her learn, for the first time, about accounting transactions and how they impact financial statements. Two years later, now enrolled in Accounting 3120, she will still have access to the same online modules so that she can "refresh" her understanding of concepts learned nearly two years earlier in Accounting 2010. Allowing access to these

online tools is intended to help students take ownership of mastering the content while freeing up time for faculty to introduce new content rather than having to first review fundamental concepts.

Breadth of Impact: This project will involve multiple class sections, courses, and departments inside and out of the Goddard School of Business & Economics. The following illustration shows the majors that will be impacted by this improvement initiative:



Measurement: In accordance with AACSB & Northwest accreditation, student learning outcomes have been defined and measured as follows in two of the classes:

1. Understand the professional role played by accountants in society.
   a. Demonstrate an understanding of the professional, ethical, and regulatory role of accountings in society. Measured in Accounting 2010
2. Effectively utilize the accounting cycle.
   a. Be proficient with the key steps in the accounting cycle. Measured in Accounting 3110

The results of this innovation project will be measured in terms of their impact on the baseline measures of the current learning outcomes. According to the School of Accounting & Taxation's assurance of learning processes, data will be collected, interpreted, and acted upon to close the loop on learning deficiencies. A potential outcome of this project is that assessment of learning activities will be refined, if not expanded, to capture leading indicators of performance. There may be a need to measure additional outcomes that are important to "downstream" courses but that are not currently being measured. The outcomes of this project will endure well beyond the implementation date.

Accountability: Beginning in May, 2014, faculty will meet weekly to accomplish the objectives of this project. Changes will be implemented by Fall, 2014.

Key milestones:

1. Curriculum content (by topic) is determined across all five courses
    a. Textbook requirements are modified
2. Appropriate technology utilization is determined
    a. Canvas usage for all courses (included those taught by adjuncts)
    b. Online homework system (a common platform across all courses)
    c. Adaptive learning tools (made available across courses for all students)
    d. Spreadsheet applications
    e. Classroom response (clickers) utilization for improved engagement and for assessment purposes
3. Learning outcomes and learning activities for groups and individuals are explored
4. Expanded assessment measures are identified, as needed, that are leading (rather than lagging) indicators of student performance.

Innovative and Coordinated Accounting Curriculum							
			Courses				
			Acctg 2010	Acctg 2020	Acctg 3110	Acctg 3120	Acctg 3300
			Introduce Content		Emphasize & Reinforce Content		
Innovations and Coordination	Technology Utilization	2a	Canvas	Canvas	Canvas	Canvas	Canvas
		2b	Online Homework Systems	Online Homework Systems	Online Homework Systems	Online Homework Systems	Online Homework Systems
		2c	Adaptive Learning Tools (available across all courses)				
		2d	Spreadsheet applications	Spreadsheet applications	Spreadsheet applications	Spreadsheet applications	Spreadsheet applications
		2e	Clickers	Clickers	Clickers	Clickers	Clickers
	Assessment & Content	3	Course-specific learning outcomes	Course-specific learning outcomes	Course-specific learning outcomes	Course-specific learning outcomes	Course-specific learning outcomes
		4	Assessment Results		Assessment Results	Assessment Results	
				Assessment Results			Assessment Results
		1a	Content & Textbook Requirements	Content & Textbook Requirements	Content & Textbook Requirements	Content & Textbook Requirements	Content & Textbook Requirements

Description of the Innovation:

After the successful implementation of this project, students will be able to:

Experience a more engaging, responsive, and consistent learning environment across the five classes, particularly with technology utilization and course content. Students will be able to access adaptive learning tools to review material at any point across these classes.

After the successful implementation of this project, faculty will be able to:

Utilize learning activities and technology that engages students and provides them with more timely feedback. Faculty will also know that their peers across sections are teaching similar content and they will also know their role in introducing, emphasizing, or reinforcing accounting content.

Preliminary Evidence:

Textbook publishers and instructional technology providers promote their technology solutions with metrics that demonstrate that their products improve engagement and performance. Some faculty in the School of Accounting & Taxation who have implemented technology in the classroom have discovered improved results as well. Through this project, we hope our faculty will adopt technology in such a way that students will achieve similar benefits across all sections of these courses.

It is a common concern among faculty teaching intermediate courses that their students may not recall the content that is needed to be successful in their courses. Likewise, with changes to faculty who teach the courses, textbooks used in class, and accounting rules changes, there may be a lack of consistency in the topics taught across the introductory courses. We aim to close these gaps through this project.

Implementation:

1. Curriculum content (by topic) is determined across all five courses - May, 2014
    a. Review of courses and content at peer, aspirant, and competitor schools.
    b. Textbook requirements are modified
2. Appropriate technology utilization is determined
    a. Canvas usage for all courses (included those taught by adjuncts) - May, 2014
    b. Online homework system (a common platform across all courses) - June, 2014
    c. Adaptive learning systems (available across courses for all students) - June, 2014
    d. Spreadsheet applications - June, 2014
    e. Classroom response (clicker) utilization for improved engagement and for assessment purposes - June 2014
3. Learning activities for groups and individuals are explored - May, 2014
4. Expanded assessment measures are identified, as needed, that are leading (rather than lagging) indicators of student performance - May, 2014
5. Final syllabi coordination & technology training – August 15, 2014

Assessment Plan:

Baseline assessment measures have been collected annually for the past three years for the following learning outcomes and objectives. We aim to improve on these measures, with an expectation that additional measures may be defined going forward.

1. Understand the professional role played by accountants in society.
   a. Demonstrate an understanding of the professional, ethical, and regulatory role of accountings in society.
2. Effectively utilize the accounting cycle.
   a. Be proficient with the key steps in the accounting cycle.

Sustainability:

Once the project is complete and the accounting courses are improved, faculty will work to maintain and improve the courses through periodic data collection on student performance, subsequent interpretation of results, and closing the loop activities.

Budget:

Costs	Per Faculty	Total
Summer Stipend (8 faculty)	$1,000	$8,000
Benefits (8 faculty)	$430	$3,440
Total Budget		$11,440

Signed on behalf of the Accounting faculty who will be involved in this project

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