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April 20, 2023

Dr. Han-Yen Kao  
Assistant Professor of Economics and Chair  
Department of Business and Economics  
Northwestern College  
101 7th Street SW  
Orange City, Iowa 51041

Dear Dr Kao:

At its April 2023 meeting, the IACBE Board of Commissioners considered your request for the accreditation of the business programs offered by the Department of Business and Economics at Northwestern College. I am pleased to report that the Board of Commissioners approved your request and granted specialized accreditation to the business program(s) as identified in the "Business Programs" table below, accompanied by the following note(s) and observation(s).

### **Notes**

Notes are an indicator that while the program is in compliance with the Principles, additional monitoring is warranted. The Department of Business and Economics is required to take action as specified below and respond to the IACBE by **June 20, 2023** (unless another due date is indicated within the Note). Responses must be submitted via the online platform available on our website: [www.iacbe.org/reports-note-compliance.asp](http://www.iacbe.org/reports-note-compliance.asp).

### **Principle 2.1: Assessment Planning**

Provide a revised Outcomes Assessment Plan, including updated rubrics, surveys, and other assessment instruments. The following items should be addressed along with any other areas that the school identifies as needing revision.

1. Performance objectives are specific to individual student achievement of each Intended Student Learning Outcome (ISLO) being assessed: no overall grades, percentage scores, or marks are used, nor is the completion of a task or assignment. Accordingly, the following revisions are required:
  - a. Revise the Performance Objectives (Targets/Criteria) for the Accounting, Business Administration, and Business Education Comprehensive Capstone Simulation Projects.

- b. Revise the Performance Objectives (Targets/Criteria) for the ETS Test and Praxis II Business Education: content Knowledge Examination to identify evaluation is being conducted on a subset of exam questions associated with each ISLOs being assessed by these exams.
2. All direct measures of student learning must contain items, questions, or components that are directly and explicitly tied to evaluating individual student achievement of each ISLO assessed by the measure. Accordingly, the following revision is required:
  - a. Revise the Business Administration Comprehensive Capstone Simulation Project rubric to clearly include and identify performance criteria that are directly and explicitly tied back, related, or mapped to the ISLOs being measured.
3. All indirect measures of student learning must contain items, questions, or components that are directly and explicitly tied to evaluating individual student achievement of each ISLO assessed by the measure. Accordingly, the following revision is required:
  - a. The exit survey does not fully identify items that are directly and explicitly tied back to every ISLO being assessed. While the lack of linkage is most evident in the Economics section, a review of the survey item wording in other sections is needed.

### **Observations**

Observations are suggestions for further quality enhancements that the Board of Commissioners believes would be helpful for you in achieving excellence in business education but are not required for compliance with the IACBE's Accreditation Principles. Action on observations is optional, and reporting is not required.

### **Principle 2.1: Outcomes Assessment**

- IACBE requires that each ISLO be evaluated twice, with at least one evaluation being a direct assessment. While evaluation of each ISLO currently meets this criteria, some are being measured more than necessary for IACBE-reporting purposes. For example, many of the ISLOs for the Business Administration program are indirectly measured once by the exit survey, and then again by the internship survey which itself does not meet IACBE requirements for indirect assessment. If the business unit chooses to continue to report both indirect assessment measures, the following steps are recommended to help enhance the effectiveness of the business unit's process for measurability of ISLOs:
  - Revise the wording of the Performance Objectives (Targets/Criteria) for the internship survey to be directly linked to ISLOs as was done for the exit survey Performance Objectives (Targets/Criteria).
  - Revise the internship survey question wording, particularly for Accounting and Business Administration internship surveys, to more directly align with ISLO wording.

Additionally, upon completion of the review the Board of Commissioners voted to not require an on-site follow-up visit.

Accreditation represents a continuing relationship between an institution and its accrediting organization. Specialized program accreditation by the IACBE is dependent upon your institution remaining (i) in good standing with your institutional accrediting body and (ii) in compliance with the IACBE’s Accreditation Principles and Policies.

**Your Approved Period of Accreditation is: May 1, 2023 - April 30, 2030**

In addition to the annual compliance reports, all accredited members of the IACBE are required to submit an Interim Quality Assurance Report (IQAR) during their period of accreditation. The IQAR for the Department of Business and Economics will be due by November 1, 2026. For more information on these reports, please refer to the IACBE website under Accreditation > Compliance.

The following language must be used on the Department of Business and Economics homepage, where “[status page](#)” is a hyperlink to your IACBE status page at <https://iacbe.org/memberpdf/NorthwesternCollege.pdf>

*The Department of Business and Economics at the Northwestern College has received specialized accreditation for its business programs through the International Accreditation Council for Business Education (IACBE) located at 11960 Quivira Road in Overland Park, Kansas, USA. For a list of accredited programs please view our IACBE member [status page](#).*

If the list of accredited programs is provided in other official print publications, the following notice pertaining to your accreditation status with the IACBE must be used.

*The Department of Business and Economics at Northwestern College has received specialized accreditation for the following business programs through the International Accreditation Council for Business Education (IACBE) located at 11960 Quivira Road in Overland Park, Kansas, USA. The IACBE grants accreditation for business and accounting programs only. Locations and delivery modes for program offerings are at the sole discretion of the Member.*

<b>Business Programs</b>
Bachelor of Arts in Accounting
Bachelor of Arts in Business Administration
Bachelor of Arts in Business Education
Bachelor of Arts in Economics

The *Department of Business and Economics* will be publicly recognized for achieving accreditation at the 2024 IACBE Annual Conference and Assembly Meeting to be held on April 2- April 5, 2024 in Memphis, Tennessee. We very much look forward to seeing you there.

We encourage the business faculty in the *Department of Business and Economics* to be actively involved in the IACBE’s professional development programs and activities, including participation in the IACBE’s Annual Conference and Assembly Meetings, regional conferences, and workshops, and serving as site-visit team peer reviewers.

If you have any questions or if we can be of assistance, please feel free to contact your liaison Pat Hafford at [phafford@iacbe.org](mailto:phafford@iacbe.org), or 913-631-3009.

Sincerely,



Scott Schroeder, Chair  
Board of Commissioners

cc: Dr. D. Nathan Phinney, Vice President for Academic Affairs  
Dr. Jenny Song, Assistant Professor of Business