

# ASSESSMENT REPORT 2015 – 2016

## BBA-Accounting

(Instructional Degree Program)

## Undergraduate

(Degree Level)

### Program Mission

New Mexico Highlands University's Department of Business Administration is committed to the success of our students and to the highest observance of our professional accreditation standards. Our mission is to become the best small school of business in the southwest and to prepare students to be confident, competent, ethical, and responsible business decision-makers, managers, leaders, and agents of economic and social betterment in today's changing global business environment.

### Student Learning Outcome 1

Students will demonstrate ability to apply generally accepted accounting principles to business events. Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

#### Traits Specifically Linked to Student Learning Outcome 1

Mastery of Content Knowledge and Skills  
Critical Thinking and Reflective Thinking Skills  
Effective Communication Skills  
Effective Use of Technology  
Quantitative or qualitative analysis

#### **First Means of Assessment for Student Learning Outcome 1**

Chapter exams in ACCT 388 Intermediate Accounting 2. Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

#### **Summary of Data Fall 2015:**

Number of Students Meeting Criterion:	<b>13</b>	Number of Students Not Meeting Criterion:	<b>7</b>
Total Number of Students Assessed:	<b>20</b>	Percent of Students Meeting Criterion:	<b>65%</b>

#### **Summary of Data Spring 2016:**

Number of Students Meeting Criterion:	<b>15</b>	Number of Students Not Meeting Criterion:	<b>9</b>
Total Number of Students Assessed:	<b>24</b>	Percent of Students Meeting Criterion:	<b>62.5%</b>

#### **Second Means of Assessment for Student Learning Outcome 1**

Chapter exams in ACCT392 Intermediate Accounting 3. Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

### **Summary of Data Fall 2015:**

Number of Students Meeting Criterion:	<b>8</b>	Number of Students Not Meeting Criterion:	<b>5</b>
Total Number of Students Assessed:	<b>13</b>	Percent of Students Meeting Criterion:	<b>61.5%</b>

\*Two students completing an incomplete grade took the assessment.

### **Summary of Data Spring 2016:**

Number of Students Meeting Criterion:	<b>12</b>	Number of Students Not Meeting Criterion:	<b>3</b>
Total Number of Students Assessed:	<b>15</b>	Percent of Students Meeting Criterion:	<b>80%</b>

### **Interpretation of Results for Outcome 1:**

On average 63.6% of students met criterion in ACCT 388, first means of assessment, which is 8.4% lower than last year's 72%. On average 71.4% of students met criterion in ACCT 392. This is the first year assessing ACCT 392. Students tend to struggle in the intermediate accounting courses. Faculty has adopted a research-based online teaching and learning environment as a supplement to the intermediate accounting textbook. With this additional resource, students will be able to solve problems and exercises with immediate feedback on their work.

### **Student Learning Outcome 2**

Students understand and demonstrate knowledge of audit procedures. Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

#### **Traits Specifically Linked to Student Learning Outcome 2**

Mastery of Content Knowledge and Skills  
Critical Thinking and Reflective Thinking Skills  
Effective Communication Skills  
Effective Use of Technology  
Quantitative or qualitative analysis

### **First Means of Assessment for Student Learning Outcome 2**

Chapter test in ACCT492 Auditing. Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

### **Summary of Data Spring 2016:**

Number of Students Meeting Criterion:	<b>10</b>	Number of Students Not Meeting Criterion:	<b>3</b>
Total Number of Students Assessed:	<b>13</b>	Percent of Students Meeting Criterion:	<b>76.9%</b>

### **Second Means of Assessment for Student Learning Outcome 2**

Case study in ACCT492 Auditing. 75% of students will earn a 70% or better = meets the outcome.

### **Summary of Data Spring 2016:**

Number of Students Meeting Criterion:	<b>5</b>	Number of Students Not Meeting Criterion:	<b>8</b>
Total Number of Students Assessed:	<b>13</b>	Percent of Students Meeting Criterion:	<b>38.5%</b>

### **Interpretation of Results for Outcome 2:**

Although criterion measure was met, the number of students meeting criterion decreased from last assessment period (0.9% decrease) for the first means of assessment in ACCT 492. The criterion measure for the second means of assessment was not met and showed a 44.8% decrease from the last assessment period. Real world auditing examples, chapter cases, timed exams, and problem solving increased in this class. Students struggled applying the basic auditing procedures to chapter case assignments. Additional time will be devoted to the auditing concepts covered in this class.

### **Student Learning Outcome 3**

Students will demonstrate ability to apply IRS Tax Code to a set of data in the preparation of an individual income tax return. Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

### **Traits Specifically Linked to Student Learning Outcome 3**

Mastery of Content Knowledge and Skills  
Critical Thinking and Reflective Thinking Skills  
Effective Use of Technology  
Quantitative or qualitative analysis

### **First Means of Assessment for Student Learning Outcome 3**

Individual income tax return assignment in ACCT 321 Individual Taxation. Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

### **Summary of Data Fall 2015:**

Number of Students Meeting Criterion:	<b>20</b>	Number of Students Not Meeting Criterion:	<b>2</b>
Total Number of Students Assessed:	<b>22</b>	Percent of Students Meeting Criterion:	<b>90.9%</b>

### **Second Means of Assessment for Student Learning Outcome 3**

Chapter test in ACCT 321 Individual Taxation. Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

### **Summary of Data Fall 2015:**

Number of Students Meeting Criterion:	<b>20</b>	Number of Students Not Meeting Criterion:	<b>2</b>
Total Number of Students Assessed:	<b>22</b>	Percent of Students Meeting Criterion:	<b>90.9%</b>

### **Interpretation of Results for Outcome 3:**

For the first means of assessment, the number of students meeting criterion dropped by 2.4% from last year. For the second means of assessment, the number of students meeting criteria increased by 0.9%. With last year's textbook change to a more application based format, students seemed to understand the material better. The results show that the majority of students are able to complete an individual tax return and are doing well on chapter tests. The drop by 2.4% is misleading because students were able to complete more challenging tax returns. Application based tax preparation will continue to be emphasized.

### **Student Learning Outcome 4**

Students will successfully utilize computerized accounting software. Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

#### **Traits Specifically Linked to Student Learning Outcome 4**

Mastery of Content Knowledge and Skills  
Critical Thinking and Reflective Thinking Skills  
Effective Communication Skills  
Effective Use of Technology  
Team Work  
Quantitative or qualitative analysis

### **First Means of Assessment for Student Learning Outcome 4**

Chapter assignments in ACCT 410 Accounting Technology. Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

#### **Summary of Data Fall 2015:**

Number of Students Meeting Criterion:	<b>17</b>	Number of Students Not Meeting Criterion:	<b>3</b>
Total Number of Students Assessed:	<b>20</b>	Percent of Students Meeting Criterion:	<b>85%</b>

### **Second Means of Assessment for Student Learning Outcome 4**

Computerized accounting project in ACCT 410 Accounting Technology. Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

#### **Summary of Data Fall 2015:**

Number of Students Meeting Criterion:	<b>14</b>	Number of Students Not Meeting Criterion:	<b>5</b>
Total Number of Students Assessed:	<b>19</b>	Percent of Students Meeting Criterion:	<b>73.7%</b>

### **Interpretation of Results for Outcome 4:**

For the first means of assessment, the number of students meeting criterion decreased by 5% from last year. For the second means of assessment, the number of students meeting criterion decreased by 8.1% from last year. The main reason the numbers dropped from last year is because students not turning in assignments and projects on time. Late assignments received a zero grade. All students submitting work on time met criterion measure.