

ASSESSMENT REPORT AY 2015-2016

Business Graduate: Accounting Concentration

(Instructional Degree Program)

MBA

(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:

Accounting students understand and demonstrate knowledge of basic audit standards.

Traits Specifically Linked to Student Learning Outcome 1

Mastery of Content Knowledge and Skills

Effective Communication Skills

Critical and Reflective Thinking Skills

Effective Use of Technology

Qualitative or quantitative analysis

First Means of Assessment for Outcome 1:

Auditor's Report assignment in ACCT 592. Criterion measure: 75% of students will earn 80% or better = meets the outcome.

Summary of Data Spring 2016:

Number of Students Meeting Criterion:	6	Number of Students Not Meeting Criterion:	0
Total Number of Students Assessed:	6	Percent of Students Meeting Criterion:	100%

Second Means of Assessment for Outcome 1:

Case assignments in ACCT 592. Criterion measure: 75% of students will earn 80% or better = meets the outcome.

Summary of Data Spring 2016:

Number of Students Meeting Criterion:	4	Number of Students Not Meeting Criterion:	2
Total Number of Students Assessed:	6	Percent of Students Meeting Criterion:	66.7%

Interpretation of Results for Outcome 1:

The first means of assessment was met 100% by students for this assessment period. This might indicate the auditor's report assignment is too easy for the graduate students and needs to be revamped. The second means of assessment was not met. Only 2 of a total of 6 graduate students didn't meet the criterion, but this is still only 66.7% that met the measure. This could indicate that students are not able to apply basic audit standards. Reinforcement of basic audit standards will be added.

Student Learning Outcome 2

Students will understand GASB standards used by State and Local Governments and not-for-profit entities in the United States and demonstrate ability to solve accounting problems consistent with GASB standards. Criterion measure: 75% of students will earn an 80% or better = meets the outcome.

Traits Specifically Linked to Student Learning Outcome 2

Mastery of content knowledge
Effective communication skills
Effective use of technology
Critical and reflective thinking skills
Qualitative or quantitative analysis

First Means of Assessment for Student Learning Outcome 2

Chapter exam in ACCT 589 Governmental Accounting. 75% of students will earn 80% or better = meets the outcome.

Summary of Data Spring 2016:

Number of Students Meeting Criterion:	10	Number of Students Not Meeting Criterion:	0
Total Number of Students Assessed:	10	Percent of Students Meeting Criterion:	100%

Second Means of Assessment for Student Learning Outcome 2

Case study in ACCT 589 Governmental Accounting. 75% of students will earn 80% or better = meets the outcome.

Summary of Data Spring 2016:

Number of Students Meeting Criterion:	10	Number of Students Not Meeting Criterion:	0
Total Number of Students Assessed:	10	Percent of Students Meeting Criterion:	100%

Interpretation of Results for Outcome 2:

All students met the outcome. This shows that student understand and are able to apply GASB standards to accounting transactions and problems. Case study will be changed to include analysis of governmental financial statements.

Student Learning Outcome 3:

Students will demonstrate the ability to exercise critical thinking in the analysis of financial data using ratios, trends, financial modeling, and other analytical measures.

Traits Specifically Linked to Student Learning Outcome 3

- Mastery of Content Knowledge
- Effective Use of Technology
- Critical and Reflective Thinking Skills
- Qualitative or quantitative analysis

First Means of Assessment for Outcome 3:

Case study in ACCT 685 Financial Statement Analysis. Criterion measure: 75% of students will earn 80% or better = meets the outcome.

Summary of Data Spring 2016:

Number of Students Meeting Criterion:	19	Number of Students Not Meeting Criterion:	2
Total Number of Students Assessed:	21	Percent of Students Meeting Criterion:	90.5%

Second Means of Assessment for Outcome 3:

Scores on final exams in ACCT 685 Financial Statement Analysis. Criterion measure: 75% of students will earn 80% or better = meets the outcome.

Summary of Data Spring 2016:

Number of Students Meeting Criterion:	18	Number of Students Not Meeting Criterion:	3
Total Number of Students Assessed:	21	Percent of Students Meeting Criterion:	85.7%

Interpretation of Results for Outcome 3:

Criterion measure was exceeded for both means of assessment. Students demonstrated the ability to critically think in the analysis of financial data. Students are able to use financial modeling and ratios to interpret financial statement.