

ASSESSMENT REPORT Fall 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:

ACCT 592 (SLO1 MOA1) Data Points	Total Number of Students Assessed	Numbers of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2013	5	5	0	100.0%
Spring 2015	3	3	0	100.0%
Spring 2016	6	6	0	100.0%

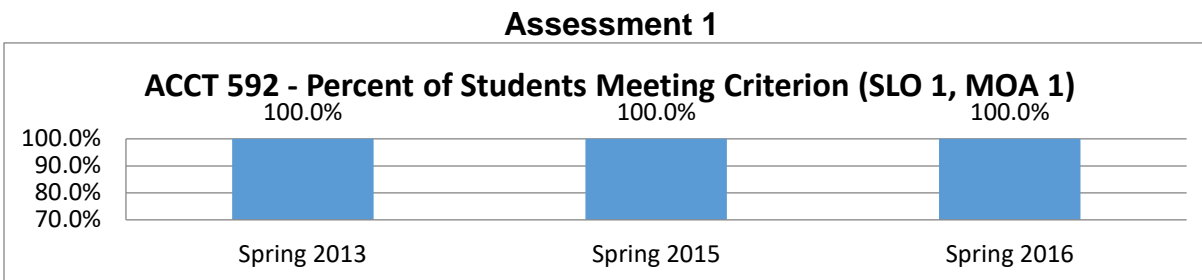
Second Means of Assessment for Outcome 1:

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

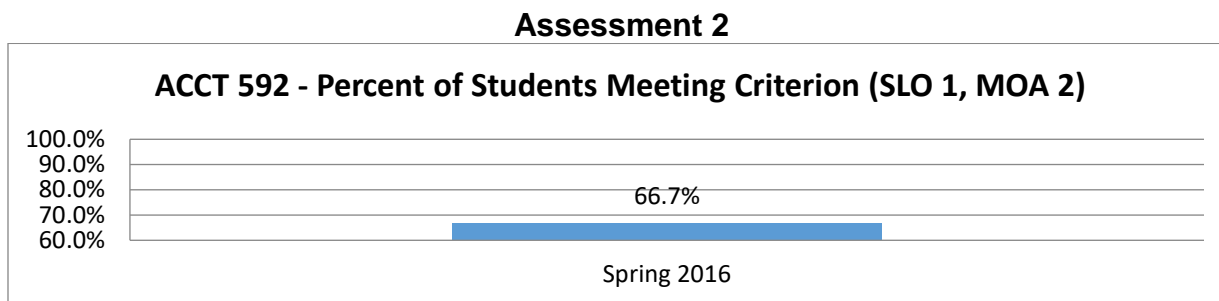
Summary of Data:

ACCT 592 (SLO1 MOA2) Data Points	Total Number of Students Assessed	Numbers of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2016	6	4	2	66.7%

Interpretation of Results for Outcome 1:



100% of students met criterion for the three assessment periods which indicates MBA accounting students are able to correctly complete an auditor's report given different scenarios. Instructor indicated more complex audit findings will be added to the assignment.



Assessment 2 is a new assessment added fall semester 2015. Since adding the assessment the course has been taught once, therefore, only one data point is available for ACCT 592 case assignment. The course is taught once a year in spring semester. Six students took the class spring 2016 and two of the six did not meet criterion. The case assignment is an analysis of some of the key principles of effective auditing to include internal control. Going forward, reinforcement of audit standards will be added to the class prior to case assignment due date.

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:

ACCT 589 (SLO2 MOA1) Data Points	Total Number of Students Assessed	Numbers of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Fall 2013	4	4	0	100.0%
Fall 2014	11	10	1	90.9%
Spring 2016	10	10	0	100.0%

Second Means of Assessment for Student Learning Outcome 2

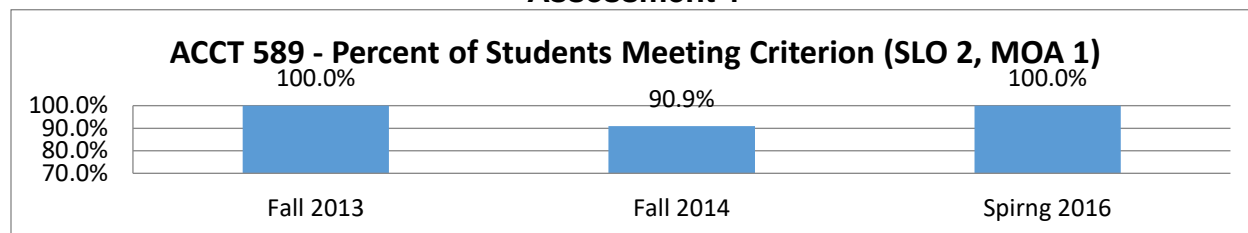
Case study in ACCT 589 Governmental Accounting. 75% of students will earn 80% or better = meets the outcome.

Summary of Data:

ACCT 589 (SLO2 MOA2) Data Points	Total Number of Students Assessed	Numbers of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Fall 2013	4	4	0	100.0%
Fall 2014	11	9	2	81.8%
Spring 2016	10	10	0	100.0%

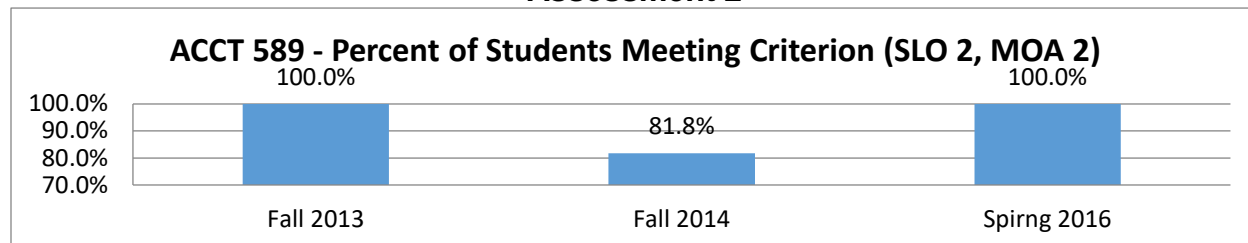
Interpretation of Results for Outcome 2:

Assessment 1



See Assessment 2 below.

Assessment 2



Criterion measure was met by all except one and two student fall semester 2014 for both means of assessment. This shows that students understand and are able to apply GASB standards to

accounting transactions and problems. Assessment 2 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:

ACCT 685 (SLO3 MOA1) Data Points	Total Number of Students Assessed	Numbers of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2014	18	13	5	72.2%
Spring 2015	16	12	4	75.0%
Spring 2016	21	19	2	90.5%

Second Means of Assessment for Outcome 3:

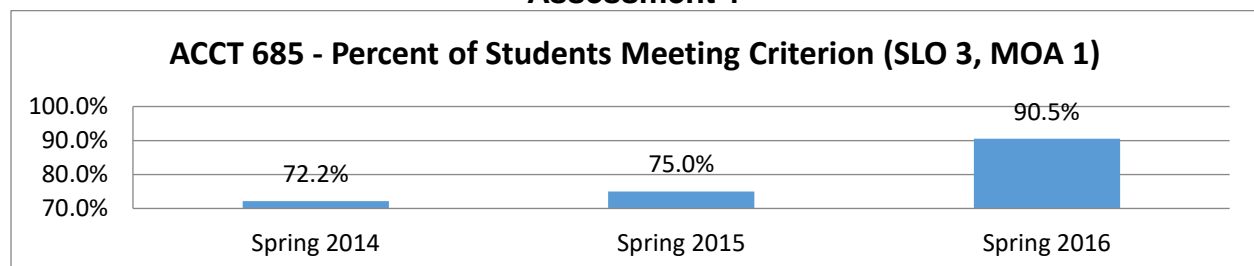
Scores on final exams in ACCT 685 Financial Statement Analysis. Criterion measure: 75% of students will earn 80% or better = meets the outcome.

Summary of Data:

ACCT 685 (SLO3 MOA2) Data Points	Total Number of Students Assessed	Numbers of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2016	21	19	2	90.5%

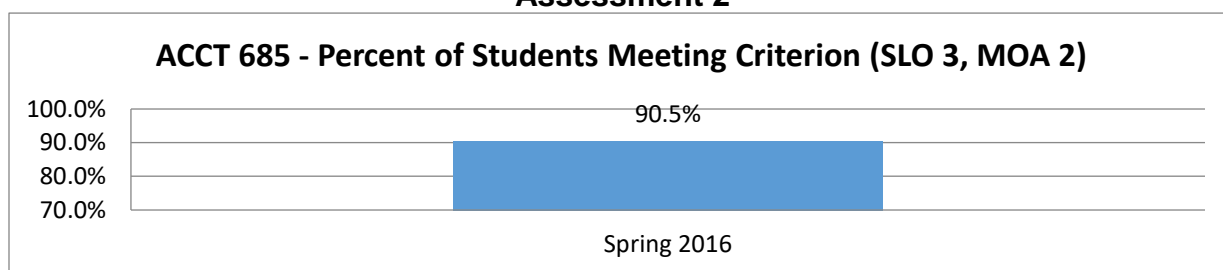
Interpretation of Results for Outcome 3:

Assessment 1



Financial Statement Analysis is an advanced course in the accounting and finance concentrations. The course is challenging and requires students to apply quantitative concepts with software programs such as Microsoft Excel. The student is expected to master the content of the course as well as the skills associated with spreadsheets for financial modeling. Most students who struggle in meeting the criterion of this performance measure do so because of the lack of spreadsheet knowledge. The curriculum of the course has become more applied in scope and includes weekly in-class spreadsheet exercises that enable students to apply prospective analysis in the residual income valuation of a firm. The student's proficiency in problem solving and analysis is improved through the use of spreadsheet software applications to create financial reports and models. The applied approach to this course will be continued since it appears to have had a positive impact on financial analysis case study. More time spent and more emphasis on Excel spreadsheet case studies by the professor will be utilized.

Assessment 2



Assessment 2 was added fall semester 2015. Since adding the assessment the course has been taught once, therefore, only one data point is available. Criterion measure was exceeded demonstrating students ability to critically think in the analysis of financial data. Students are able to use financial modeling and ratios to interpret financial statement.

Utilization of Results:

The Department of Business Administration reviews outcome assessment results every semester. Outcomes assessment results have been utilized to improve student learning in a variety of ways including improvements to course content and delivery, an increased emphasis on ethics and globalization, changes and improvements in the business administration curriculum. Based on the reviews the Department's outcomes assessment plans were revised in fall semester 2012, fall semester 2015, and again in spring semester 2017. Importantly, revisions included changes based on prior outcomes assessment results.

Changes to Program Based on Results:

During the fall semester 2016 the Department conducted a comprehensive review of its curriculum for the MBA concentrations. The purpose of the review was to align the program's requirements with the university's overall graduation and ACBSP requirements, to provide greater flexibility for students in pursuing courses of interest, and to align the curriculum with the Department's capacity to dependably and regularly deliver the curriculum, all of which benefit student learning. The revised curriculum increased emphasis on ethics and globalization.

Improvements in course content and delivery: Faculty has made modifications to individual course requirements and means of assessments in several courses based on outcomes assessment results.

The Department is using the worldwide Business Strategy Game as a means of external assessment in the MBA capstone course. Means of assessment was changed to assess the year-to-date score in year 18 (final year students play game). Prerequisites were added to the MBA capstone course so students have a stronger foundation in business principles before competing in the Business Strategy Game. With a stronger foundation in business principles students complete the Business Strategy Game with a higher success rate.

Increased availability of tutoring services: The Department's faculty and graduate assistants provide students with tutoring support.

The Department requires use of Desire2Learn, the University's online course learning management system, by all faculty for all course, whether traditional, hybrid or online.

Retention Strategies:

Continue utilizing outcomes assessment results as a means of improving student learning and the quality of education in the Department of Business Administration.

The Department of Business faculty will respond to student email and phone messages within 24 hours during the work week. Email and phone messages received on weekends and holidays will be returned the next work day.

Department of Business faculty will effectively advise students toward degree completion. Students are assigned an academic advisor in their chosen concentration area. By 9th week of the semester, advisees are contacted by academic advisor.

Department of Business faculty will participate in university activities and programs aimed at increasing retention.

Department of Business faculty and staff will provide excellent customer service to all students.

In spring 2017, monthly "Coffee with the Dean" hour for students was established and "Welcome Back Student BBQ" was reinstated. Both were a huge success and will continue. Having regular informal meetings with students leads to shared information and sense of being valued and belonging.