

ASSESSMENT REPORT Fall 2016

Business Undergraduate: Accounting Concentration
(Instructional Degree Program)

BBA
(Degree Level)

Program Mission

The Department of Business Administration is committed to the success of our students and to the highest observance of our professional accreditation standards. The department's goal is to be the best small business department in the Southwest, preparing students to be confident, competent, ethical and responsible 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:

ACCT 388 (SLO1 MOA1) Data Points	Total Number of Students Assessed	Numbers of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Fall 2015	20	13	7	65.0%
Spring 2016	24	15	9	62.5%
Fall 2016	15	13	2	86.7%

Second Means of Assessment for Student Learning Outcome 1

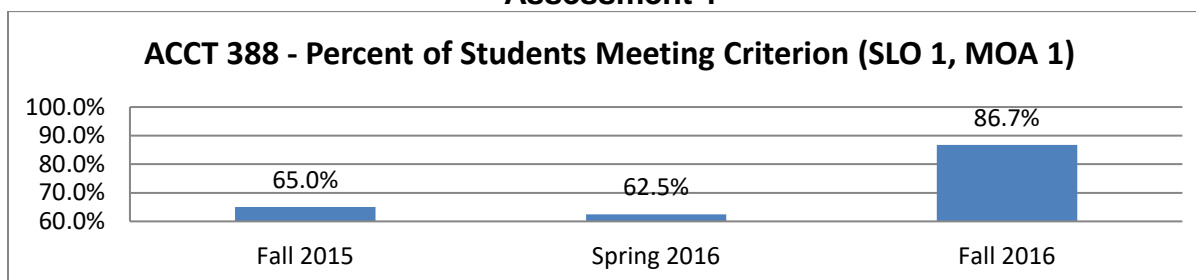
Chapter exams in ACCT 392 Intermediate Accounting 3. Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

Summary of Data:

ACCT 392 (SLO1 MOA2) Data Points	Total Number of Students Assessed	Numbers of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Fall 2015	13	8	5	61.5%
Spring 2016	15	12	3	80.0%
Fall 2016	16	11	5	68.8%

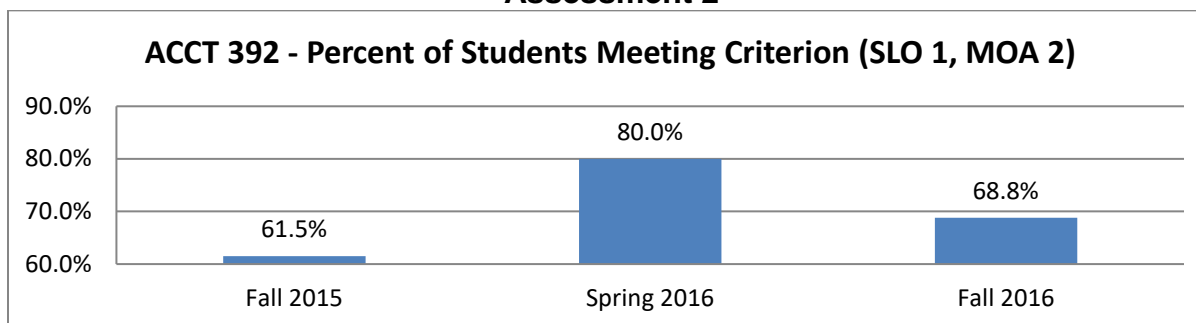
Interpretation of Results for Outcome 1:

Assessment 1



Criterion measure of 75% of student earning 70% or better was not met in fall 2015 or spring 2016. Fall 2015 only 65% and spring 2016 62.7% of students met criterion measure. Criterion measure was met in fall 2016 with 86.7% of students earning a 70% or better on this assessment. See assessment 2 below.

Assessment 2



Assessment 2 evaluates intermediate accounting 3 which is a continuation of ACCT 388 assessed above. Criterion measure of 75% of student earning 70% or better was not met in fall 2015 or fall 2016 with 61.5% and 68.8% of students earning 70% or better on this assessment. Criterion measure was met in fall 2016 with 86.7% of students earning a 70% or better on this assessment. Students tend to struggle with the intermediate accounting courses. Faculty adopted a research-based online teaching and learning environment, WileyPlus, as a supplement to the intermediate accounting textbook. Students like the additional resources, immediate feedback and are better prepared for class. Faculty will continue to require WileyPlus and link additional resources such as videos and short quizzes to course grade. More problem solving will be introduced in the class and less lecture. Emphasis will be on problem solving in class

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:

ACCT 492 (SLO2 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	32	32	0	100.0%
Spring 2015	18	14	4	77.8%
Spring 2016	13	10	3	76.9%
Spring 2017	23	20	3	87.0%

Second Means of Assessment for Student Learning Outcome 2

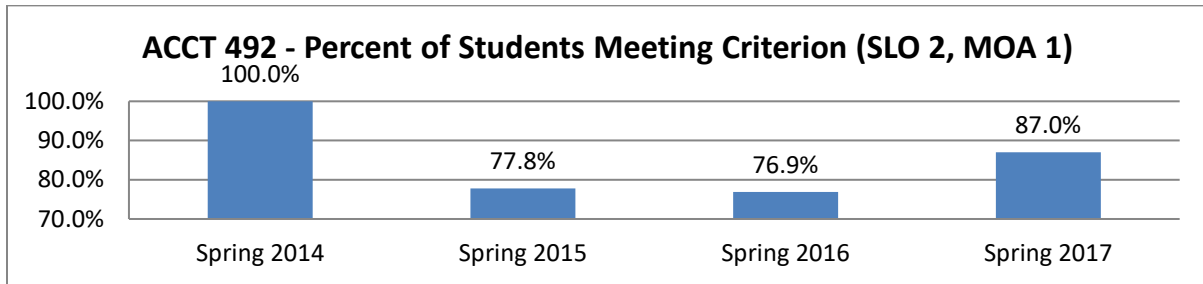
Case study in ACCT492 Auditing. 75% of students will earn a 70% or better = meets the outcome.

Summary of Data:

ACCT 492 (SLO2 MOA2) Data Points	Total Number of Students Assessed	Numbers of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2014	32	32	0	100.0%
Spring 2015	18	15	3	83.3%
Spring 2016	13	5	8	38.5%
Spring 2017	19	15	4	78.9%

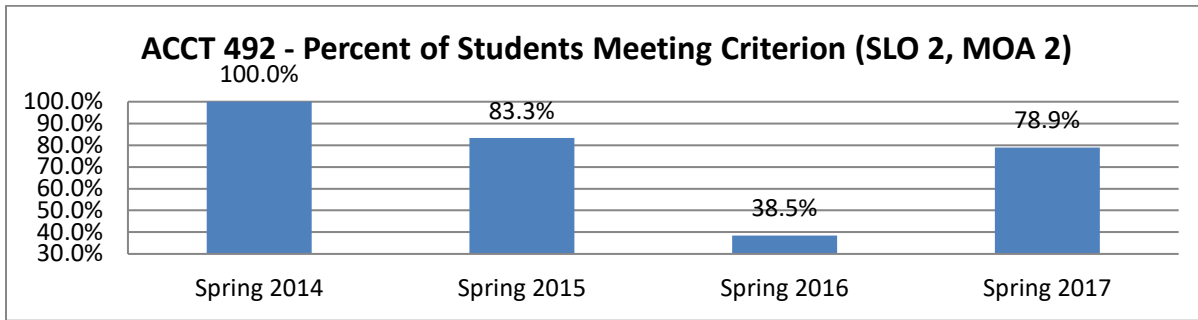
Interpretation of Results for Outcome 2:

Assessment 1



Criterion measure was exceeded for the four data points. However, percent of students meeting criterion decreased from 100% in spring 2014 to 77.8% spring 2015 and 76.9% spring 2016 then increased to 87% of spring 2017. See below Assessment 2.

Assessment 2



Criterion measure was exceeded except in spring 2016. Percent of students meeting criterion decreased from 100% in spring 2014 to 83.3% spring 2015 and 38.5% spring 2016 then increased to 78.9% in spring 2017. The decrease in students meeting criterion for both SLO 2 MOA 1 and 2 is attributed to a change of faculty. New faculty established more rigorous requirements. Exams were changed from take home, weekend long, multiple choice exams to timed online problem solving exams. In class problem solving and audit case studies were increased in spring 2016 in an attempt to actively engage students in complex auditing situations. Then in spring 2017 recorded lectures were added to allow more in class time for problem solving and case discussion. The recorded lectures seemed to work based on students meeting criterion. Faculty will continue to record lectures and stress problems solving and will continue to utilize audit cases.

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:

ACCT 321 (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 2015	30	28	2	93.3%
Fall 2015	22	20	2	90.9%
Fall 2016	17	15	2	88.2%

Second Means of Assessment for Student Learning Outcome 3

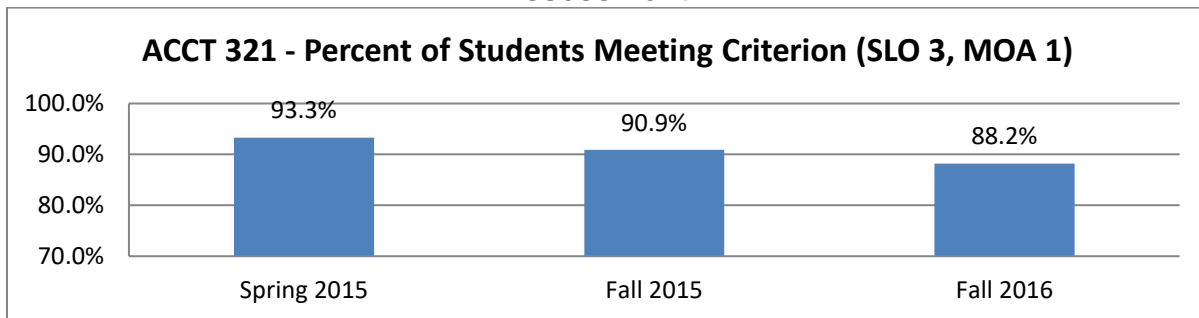
Chapter test in ACCT 321 Individual Taxation. Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

Summary of Data:

ACCT 321 (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 2015	30	27	3	90.0%
Fall 2015	22	20	2	90.9%
Fall 2016	17	15	2	88.2%

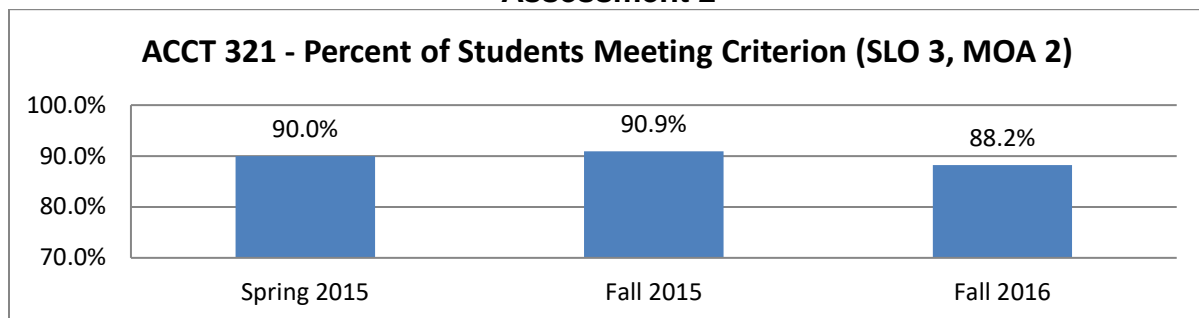
Interpretation of Results for Outcome 3:

Assessment 1



Criterion measure was exceeded for the three data points. However, percent of students meeting criterion decreased from 93.3% in spring 2015 to 90.9% in fall 2015 and 88.2% in fall 2016. In 2015, faculty changed the textbook for ACCT 321 Individual Taxation to a more application based format. Although the results of this assess do not reflect it, students are better able to understand the complex IRS tax law with current book. Students are allowed multiple attempts using tax software to complete individual tax returns. The additional attempts help students get the needed practice to complete complicated tax returns. Some students struggle when required to correct a tax return. Since the tax software completes the tax return, students sometime do not understand how the numbers they enter into the software are applied. In the future, students will be required to complete the first few tax returns by hand to gain a better understanding of how amounts flow between forms on a tax return.

Assessment 2



Criterion measure was exceeded for the three data points. However, percent of students meeting criterion decreased form 90.9% in fall 2015 to 88.2% in fall 2016. The results show the majority of students do well on chapter tests. Homework is completed using tax software with students receiving immediate feedback. Students get multiple attempts when completing homework. However, some students do not take advantage of this

opportunity. Additional in class and homework problem solving will be added to the class. The additional practice should benefit students on chapter tests.

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:

ACCT 410 (SLO4 MOA1) Data Points	Total Number of Students Assessed	Numbers of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Fall 2014	11	10	1	90.9%
Fall 2015	20	17	3	85.0%
Fall 2016	19	17	2	89.5%

Second Means of Assessment for Student Learning Outcome 4

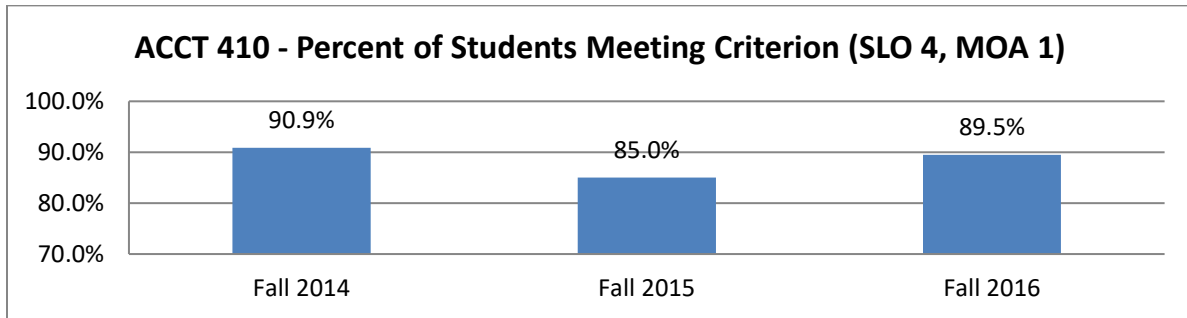
Computerized accounting project in ACCT 410 Accounting Technology. Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

Summary of Data:

ACCT 410 (SLO4 MOA2) Data Points	Total Number of Students Assessed	Numbers of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Fall 2014	11	9	2	81.8%
Fall 2015	19	14	5	73.7%
Fall 2016	19	18	1	94.7%

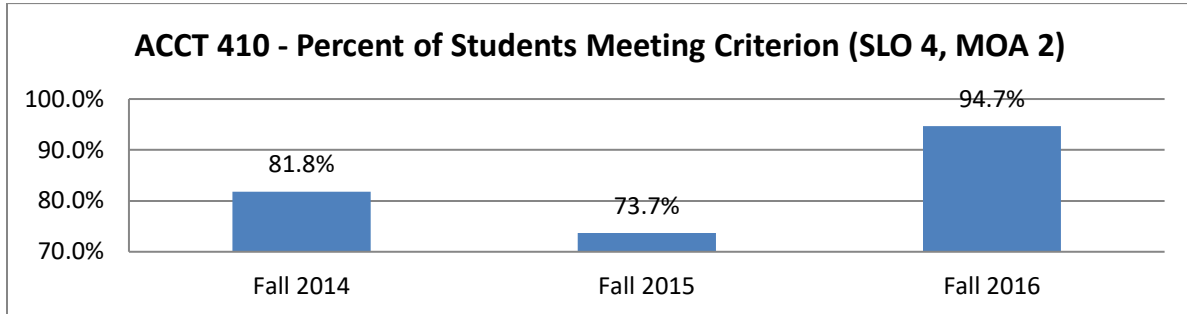
Interpretation of Results for Outcome 4:

Assessment 1



Criterion measure was exceeded for the three data points. However, percent of students meeting criterion decreased from 90.9% in fall 2014 to 85% in fall 2015 and increased to 88.2% in fall 2016. See assessment 2 below.

Assessment 2



Criterion measure was exceeded in fall 2014 and fall 2016 but was not met in fall 2015. Students tend to do well in ACCT 410. Students not turning in assignments or projects on time continue to be students not meeting criterion. Assignments and projects turned in late receive a zero grade. In fall 2016, students were reminded several times throughout the semester to turn in assignments and projects on time. Due dates (every Monday at 8:00 am) are listed on the syllabus next to each assignment or project. In addition, due dates were added to Desire 2Learn Calendar, Drop Boxes, and news items. The additional due date reminders that began popping up on Friday seemed to help the procrastinators. Faculty will continue to post due date reminders throughout the semester.