

**ASSESSMENT REPORT**  
**Spring 2017 – Summer 2018**

**Business Graduate: Accounting Concentration**  
(Instructional Degree Program)

**MBA**  
(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 identify and discuss the stages of an audit from planning to conclusion using standard audit procedures.

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

Mastery of Content Knowledge and Skills  
Critical and reflective thinking skills  
Effective Communication Skills  
Effective Use of Technology  
Qualitative or quantitative analysis

**First Means of Assessment for Outcome 1:**

Case assignment on reports that accompany an entity's financial statements and the content of the auditor's report in ACCT 592, Auditing. 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	Number of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2017	1	1	0	100.0%
Spring 2018	7	7	0	100.0%
Total	8	8	0	100.0%

**Second Means of Assessment for Outcome 1:**

Case assignments on planning an audit 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	Number of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2017	1	1	0	100.0%
Spring 2018	8	8	0	100.0%
Total	9	9	0	100.0%

**Interpretation of Results for Outcome 1:**

For ACCT 592 case assignments on planning an audit and on reports that accompany an entity's financial statements and the content of the auditor's report, the goals were achieved by 100%. The class size is small, so the instructor can spend more time on individuals. Students were able to follow the steps necessary to plan an audit and to prepare a full audit report given the situations. In the future, the instructors may make the situations/contents more interesting and challenging.

**Student Learning Outcome 2**

Students will analyze financial data, record transactions and prepare financial statements for United States governments and not-for-profit entities using Governmental Accounting 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**

Average chapter exams on GASB Standards 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	Number of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2017	4	4	0	100.0%
Spring 2018	8	8	0	100.0%
Total	12	12	0	100.0%

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

Financial statement assignment 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	Number of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2017	4	4	0	100.0%
Spring 2018	8	8	0	100.0%
Total	12	12	0	100.0%

**Interpretation of Results for Outcome 2:**

For ACCT 589, 100% of students were able to get an average score of 80% on chapter exams as well as completing a financial statement assignment. The goals were successfully achieved. The reason may be that new software using GASB standards as well as financial statement excel spreadsheet templates make it understandable to students. In addition, students are also given 2 attempts to complete assignments, so they can see their mistake immediately. The instructor will keep on using software and making contents/materials more interesting and challenging.

**Student Learning Outcome 3:**

Students will analyze financial data to make decisions about the operating performance and financial position of a company.

**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 an 80% or better = meets the outcome.

**Summary of Data:**

ACCT 685 (SLO3 MOA1) Data Points	Total Number of Students Assessed	Number of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2017	24	21	3	87.5%
Spring 2018	32	32	0	100.0%
Total	56	53	3	94.6%

**Second Means of Assessment for Outcome 3:**

Score on final exam in ACCT 685 Financial Statement Analysis. Criterion Measure: 75% of students will earn an 80% or better = meets the outcome.

**Summary of Data:**

ACCT 685 (SLO3 MOA2) Data Points	Total Number of Students Assessed	Number of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2017	24	19	5	79.2%
Spring 2018	32	30	2	93.8%
Total	56	49	7	87.5%

**Interpretation of Results for Outcome 3:**

For ACCT 685 case studies, the percentage improved from 87.5% in Spring 2017 to 100% in Spring 2018 with an average percentage of 94.6%. For ACCT 685 final exam scores, the percentage improved from 79.2% in Spring 2017 to 93.8% in Spring 2018 with an average percentage of 87.5%. Both achieved the goal of 75%. The increases of percentage were from that students are receiving appropriate levels of instruction and are being successful based on the instruction. The instructor will keep on modifying the instructions and making cases/contents more interesting and challenging.

Revised Spring 2017