

# ASSESSMENT REPORT

## Spring 2017 – Summer 2018

### BBA-Accounting

(Instructional Degree Program)

### Undergraduate

(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 record business transactions using accrual accounting and prepare financial statements based on Generally Accepted Accounting Principles (GAAP).

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

Effective Communication Skills

Effective Use of Technology

Quantitative or Qualitative Analysis

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

Financial statement assignment in ACCT 387, Intermediate Accounting 1.

Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

#### Summary of Data:

ACCT 387 (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	17	14	3	82.4%
Fall 2017	17	12	5	70.6%
Spring 2018	16	13	3	81.3%
Total	50	39	11	78.0%

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

Average score on chapter exams in ACCT 387, Intermediate Accounting 1.

Criterion measure: 75% of students will earn a 70% or better = meets the outcome.

### Summary of Data:

ACCT 387 (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	14	12	2	85.7%
Fall 2017	17	11	6	64.7%
Spring 2018	16	14	2	87.5%
Total	47	37	10	78.7%

### Interpretation of Results for Outcome 1:

The average percentages of financial statement assignment and exam scores in ACCT 387 are about 78%, higher than the goal of 75%. Compared with other semesters, the percentages of Fall 2017 are significantly lower than others (70.6% and 64.7%). There is a room to improve. Key reasons may be that accounting is more difficult than other disciplines for students, or intermediate accounting is significant difficult than principles of accounting. Instructors will spend more time on discussion or interactions with students to make sure that students catch the key points of each question rather than focusing on the progress of chapters.

### Student Learning Outcome 2

Students will identify the stages of an audit from planning to conclusion using standard 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

Effective Communication Skills

Effective Use of Technology

Quantitative or Qualitative Analysis

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

Average score on chapter tests in ACCT 492, 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	Number of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2017	23	20	3	87.0%
Spring 2018	24	24	0	100.0%
Total	47	44	3	93.6%

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

Case study score in ACCT 492, Auditing.

Criterion measure: 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	Number of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2017	19	15	4	78.9%
Spring 2018	24	20	4	83.3%
Total	43	35	8	81.4%

### Interpretation of Results for Outcome 2:

For ACCT 492, the percentage of test evaluation was improved from 87% (Spring 2017) to 100% (Spring 2018). This is due to the efforts of the instructor to provide regular office hours every week in the asynchronous course. The effect is the same in the case studies. The percentage increased from 78.9% (Spring 2017) to 83.3% (Spring 2018). While the average percentage is lower in the second means (case studies), both means achieved the goal of 75%. The chapter test and weekly Case studies push students to keep on learning and studying.

### Student Learning Outcome 3

Students will apply IRS Tax Code to prepare an individual 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

Average of Individual tax return assignments 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	Number of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2017	19	19	0	100.0%
Fall 2017	18	18	0	100.0%
Total	37	37	0	100.0%

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

Comprehensive final exam score 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	Number of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Spring 2017	19	17	2	89.5%
Fall 2017	18	18	0	100.0%
Total	37	35	2	94.6%

### Interpretation of Results for Outcome 3:

For ACCT 321, all students were able to apply the tax code to an individual tax return using the required software. Students were given 2 attempts to complete the assignment. Therefore, they were able to see whether they made mistakes, so they can figure out the problems and correct them. For the final exam, students had only 1 attempt to complete questions by applying the tax code learned throughout the semester, and only 2 students did not meet this criterion. Both means are higher than 94%, which is higher than our goal. We may consider increasing the criterion measure, from 75% of students will score 70% or better to meet the criterion, to 80% of the students will score 75% or better to meet the criterion.

### Student Learning Outcome 4

Students will utilize computerized accounting software to record business transactions and prepare financial statements.

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  
Quantitative or Qualitative Analysis

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

Average score on 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	Number of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Fall 2017	21	19	2	90.5%
Spring 2018	20	20	0	100.0%
Total	41	39	2	95.1%

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

Average score on computerized accounting projects 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	Number of Students Meeting Criterion	Number of Students Not Meeting Criterion	% of Students Meeting Criterion
Fall 2017	21	18	3	85.7%
Spring 2018	20	19	1	95.0%
Total	41	37	4	90.2%

**Interpretation of Results for Outcome 4:**

For ACCT 410, the percentage of the first means (chapter assignment) increased from 90.5% to 100% and that of the second means (computerized accounting project) from 85.7% to 95%. The percentage of the second means is a little lower than that of the first means, but both achieved the goal of 75%. Students may be procrastinating and complete accounting projects at the last minute. The instructor may push students harder or set check points before deadlines, which may help students to follow the timeline.

Revised spring 2017 - mvr