

ASSESSMENT REPORT
Fall 2018 – Summer 2019

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 2019				%
Total				%

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 2019	11	11	0	100.0%

Total	11	11	0	100.0%
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Interpretation of Results for Outcome 1:

The first means of assessment for the first outcome was not implemented in ACCT 592. As to the second means of assessment for the first outcome Case assignments on planning an audit, the goal was 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.

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 2019	11	11	0	100.0%
Total	11	11	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 2019	11	11	0	100.0%
Total	11	11	0	100.0%

Interpretation of Results for Outcome 2:

For ACCT 589, students performed 100% and reached the goal. Students are understanding the rules of GASB, the website is user friendly, and students can navigate easily. The software that accompanies the Governmental Book has Excel Templates of the Financial Statements which makes it easy for students to complete assignments.

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 2019	26	25	1	96.2%
Total	26	25	1	96.2%

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 2019	26	24	2	92.3%
Total	26	24	2	92.3%

Interpretation of Results for Outcome 3:

For ACCT 685 case studies, the percentage improved from 94.6% last year to 96.2% this year. For ACCT 685 score on final exam, the percentage improved from 87.5% last year to 92.3% this year. The instructor will keep on modifying the instructions and making cases/contents more interesting and challenging.