

ASSESSMENT REPORT

Fall 2018 – Summer 2019

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
Fall 2018	8	6	2	75.0%
Total	8	6	2	75.0%

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
Fall 2018	8	7	1	87.5%
Spring 2019	16	5	11	31.3%
Total	24	12	12	50.0%

Interpretation of Results for Outcome 1:

The Fall 2018 class was taught by Northern New Mexico by an instructor who had much lower standards than those we apply at Highlands. I was a new professor when I taught the class in the Spring and set the standards too high for our student population. I have recalibrated the exams for the Fall 2019 term and improved my classroom presentation. I will see how this affects the outcomes. I also curved the final grades a little for the class so that only three students ended with a final grade below 70%. The first means of Financial statement assignment in ACCT 387 was not measured in Spring 2019.

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 2019	25	24	1	96.0%
Total	25	24	1	96.0%

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 2019	26	18	8	69.2%
Total	26	18	8	69.2%

Interpretation of Results for Outcome 2:

The percentages of first and second means are 96% and 69.2%, respectively. The case studies required writing and deeper analytical skills as well as hands on work with simulated data. The students

found this more challenging than the exams. I am completely revising the class for the Spring of 2019 and will attempt to more effectively prepare the students for working on hands on projects.

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
Fall 2018	31	31	0	100.0%
Total	31	31	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
Fall 2018	31	31	0	100.0%
Total	31	31	0	100.0%

Interpretation of Results for Outcome 3:

Students were able to complete a basic tax return (100% in first and second means). The software that accompanies the textbook is user friendly, and many students had prepared their own tax return and had a basic idea of what/how to do.

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 2018	18	13	5	72.2%
Total	18	13	5	72.2%

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 2018	18	14	4	77.8%
Total	18	14	4	77.8%

Interpretation of Results for Outcome 4:

The percentage of meeting criterion is lower this year (72.2% and 77.8%) than last year (95.1% and 90.2%). Students not meeting the criterion did not meet the deadlines. This class is self-paced and when they first start using the software, they come upon issues that require extra time to solve. Once they learn that they must read instructions thoroughly, they are able to proceed and finish the projects.