

**Assessment Report
Fall 2019 – Spring 2020**

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).

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 Outcome 1:

Financial statement assignment in ACCT 3870 Intermediate Accounting 1.

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

Summary of Data:

ACCT 3870 (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 2019	13	8	5	61.5%
Spring 2020	3	2	1	66.7%
Total	15	10	5	66.7%

Second Means of Assessment for Outcome 1:

Average score on chapter exams in ACCT 3870 Intermediate Accounting 1.

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

Summary of Data:

ACCT 3870 (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 2019	13	8	5	61.5%
Spring 2020	3	2	1	66.7%

Total	16	10	6	62.5%
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Interpretation of Results for Outcome 1:

The criterion was not met in both semesters, although the results are slightly better in the Spring 2020 semester. Moving forward, the instructor will devote more time to each student beyond the classroom to address any questions and offer help as needed.

Student Learning Outcome 2:

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

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 Outcome 2:

Average score on chapter tests in ACCT 4920 Auditing (Only offered during the Spring semesters).

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

Summary of Data:

ACCT 4920 (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 2020	9	9	0	100.0%
Total	9	9	0	100.0%

Second Means of Assessment for Outcome 2:

Case study score in ACCT 4920 Auditing.

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

Summary of Data:

ACCT 4920 (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 2020	9	6	3	66.7%
Total	9	6	3	66.7%

Interpretation of Results for Outcome 2:

The percentages of first and second means are 100% and 66.7%, 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. Moving forward, the instructor will provide more resources 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.

Traits Specifically Linked to Student Learning Outcome 3

- Mastery of Content Knowledge and Skills
- Effective Communication Skills
- Effective Use of Technology
- Quantitative or Qualitative Analysis

First Means of Assessment for Outcome 3:

Average of Individual tax return assignments in ACCT 3210 Individual Taxation (Only offered during the Fall semesters).

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

Summary of Data:

ACCT 3210 (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 2019	12	N/A	N/A	N/A
Total	12	N/A	N/A	N/A

Second Means of Assessment for Outcome 3:

Comprehensive final exam score in ACCT 3210 Individual Taxation.

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

Summary of Data:

ACCT 3210 (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 2019	12	N/A	N/A	N/A
Total	12	N/A	N/A	N/A

Interpretation of Results for Outcome 3:

In Fall 2019, the course was taught by a faculty from Northern New Mexico College through a collaboration between the two institutions. Unfortunately, the instructor did not use the same syllabus. The dean will ensure that adjunct instructors are aware of assessment needs and required data is collected.

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 4100 Accounting Technology (Only offered during the Fall semesters).

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

Summary of Data:

ACCT 4100 (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 2019	15	15	0	100.0%
Total	15	15	0	100.0%

Second Means of Assessment for Student Learning Outcome 4

Average score on computerized accounting projects in ACCT 4100 Accounting Technology.

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

Summary of Data:

ACCT 4100 (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 2019	15	15	0	100.0%
Total	15	15	0	100.0%

Interpretation of Results for Outcome 4:

This class is self-paced. 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 successfully.