

**Assessment Report
Fall 2019 – Spring 2020**

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 5920 Auditing.

Criterion measure: 75% of students will earn 80% or better = meets the outcome.

Summary of Data:

ACCT 5920 (SLO1 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	3	1	2	33.3%
Total	3	1	2	33.3%

Second Means of Assessment for Outcome 1:

Case assignments on planning an audit in ACCT 5920 Auditing.

Criterion measure: 75% of students will earn 80% or better = meets the outcome.

Summary of Data:

ACCT 5920 (SLO1 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	3	1	2	33.3%

Total	3	1	2	33.3%
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Interpretation of Results for Outcome 1:

The criterion was not met for both means of assessment. 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 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.

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 Outcome 2:

Average chapter exams on GASB Standards in ACCT 5890 Governmental Accounting.
 Criterion measure: 75% of students will earn 80% or better = meets the outcome.

Summary of Data:

ACCT 5890 (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	4	4	0	100.0%
Total	4	4	0	100.0%

Second Means of Assessment for Outcome 2:

Financial statement assignment in ACCT 5890 Governmental Accounting.
 Criterion measure: 75% of students will earn 80% or better = meets the outcome.

Summary of Data:

ACCT 5890 (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	4	4	0	100.0%
Total	4	4	0	100.0%

Interpretation of Results for Outcome 2:

The criterion for both means of assessment was met. The class size is small so that the instructor can spend more time on individuals.

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 6850 Financial Statement Analysis.

Criterion measure: 75% of students will earn an 80% or better = meets the outcome.

Summary of Data:

ACCT 6850 (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 2020	35	30	5	85.7%
Total	35	30	5	85.7%

Second Means of Assessment for Outcome 3:

Score on final exam in ACCT 6850 Financial Statement Analysis.

Criterion Measure: 75% of students will earn an 80% or better = meets the outcome.

Summary of Data:

ACCT 6850 (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 2020	35	30	5	85.7%
Total	35	30	5	85.7%

Interpretation of Results for Outcome 3:

The criterion for both means of assessment was met. The instructor will keep on modifying the instructions and making cases/contents more interesting and challenging.