MVSU/ASSESSMENT PLAN/REPORT
FOR
ACADEMIC PROGRAM

ACCOUNTING   **Baccalaureate**

Academic Year 2012 – 2013
(Assessment Period Covered)

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Submitted By:

Date Submitted:7/15/2013

Reviewed By: **Chair: Dr. Jay Kim**

Forwarded To:

Date:

Please submit this completed form to your immediate unit supervisor (chairperson) who will then forward all docs in the department to the Dean of the College, with e-copy to the Office of The Assistant Provost/Accreditation Office. We strongly recommend that this document be reviewed by proofreaders in your program/unit before it is submitted, as it goes into the permanent record for accreditation (SACS)

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ACCOUNTING   **Baccalaureate**
(Instructional Degree Program)   (Degree Level)

Academic Year 2012 – 2013
(Assessment Period Covered)

Faculty Involvement:

How Were Faculty Involved in Planning and Assessment Activities?

All faculty members in the Department actively participated in the process of developing the assessment plan through department meetings and sub-group meetings guided by the chair and sub-group leaders. Sub-group leaders for academic year of 2012-2013 are: Dr. Mary Shepherd (Business Administration), Ms. Jessica Barnes (Accounting), and Dr. Jimmie Warren (MBA). Faculty members in each sub-group (BA, Accounting, and MBA) also had informal meetings many times during the academic year to discuss SLO assessment.

Unit Mission Statement:

In support of the College mission, the mission of the Department of Business Administration is to prepare the graduates for careers in business, non-profit and governmental organizations and for continuing professional education programs. The undergraduate business administration program aims to produce outstanding graduates by providing them with unique opportunities for personal and professional growth based on increasing their knowledge, understanding, and skills in functional areas of business required in global world of business.

Linkage of "Institutional Mission and Goals" to this Unit:

Use verbatim passages from the Vision, University Mission and Goals.

Institutional Mission/Goals:

Mississippi Valley State University, located in Leflore County, is a Carnegie Master's I institution, which provides accessible, relevant and quality academic and public service programs. It offers concentrated study in arts**, business**, education, humanities, public services, pre-professional health services, social sciences, sciences, social work and technology**.**

ASSESSMENT PLAN / REPORT: OUTCOME #1
FOR

<u>ACCOUNTING</u>   <u>Baccalaureate</u>
(Instructional Degree Program)   **(Degree Level)**

<u>Academic Year 2012 – 2013</u>
(Assessment Period Covered)

Student Learning Outcome #1:

Graduates will be able to demonstrate sufficient proficiency in understanding the application of accounting principles and methods.

First <u>Means of Assessment for Outcome #1</u>

Describe Means of Assessment:
Overall test results of the Accounting Common Professional Component (ACPC) Exam by Peregrine Academics will be an excellent means of assessing the graduates' proficiency in understanding the application of accounting principles and methods.

Describe Data Collection Plan:
Each semester, graduating senior candidates will take the ACPC Exam by Peregrine Academics. According to the accounting degree accreditation authorities, the ACPC Exam covers 13 areas: Marketing, Business Finance, Accounting, Management, Legal Environments of Business, Global Dimensions of Business Accounting, Economics, Business Ethics in Accounting, Business communications, Information Systems, Quantitative Techniques and Statistics, Research Analysis and Business Policies. The total score as well as scores of each of the ACPC Exam's 13 content areas provided by Peregrine Academics will be collected and analyzed to assess graduates' proficiency in understanding the application of accounting principles and methods.

Define Criteria for Success with Rationale:
Quantitative assessment: Ten percent less than the national average score on the ACPC Exam will be considered a success. The rationale for selecting this score is that there has been a gap between the averages of MVSU students' ACT and ACPC results vs. national averages. According to the data provided by the University Admissions Office, for the academic years of 2004-2008, the MVSU business students' average ACT score (48%) was ten percent lower than the national average (58%).

	MVSU (5 examinees in 2013)	Aggregate[*]
Outbound Total Score	48%	49%

[*]Source: Peregrine Academics' MVSU Summary Analysis April 2013 (Traditional/Campus-based delivery programs)

After Data has been collected: Final Report

Describe Data Collected:

The ACPC exam was administered to 5 accounting graduating seniors from 9:00 to 12:00 a.m. on Thursday, April 4, 2013 via Peregrine Academic's website. On May 2nd, Peregrine Academics provided the department with a breakdown of each student's score in each area as well as their results compared to aggregate.

Describe Data Analysis Conducted:

The departmental roster, as well as individual students' reports provided by Peregrine Academics, was examined by the faculty. The departmental roster includes demographic summary, summary of total test and sub-scores, summary of coverage areas, and individual student's score reports. (See Table 1.)

Table 1: Summary of ACPC Exam – Accounting

Area of Coverage	MVSU Average % Score	Relative Interpretation of Competency
Accounting	38	Below Average
Business Communications	54	Average
Business Ethics in Accounting	50	Average
Business Finance	54	Average
Business Integration & Strategic Management	50	Average
Business Leadership	54	Average
Economics	44	Average
Global Dimensions of Business	36	Below Average
Information Management Systems	52	Average
Legal Environment of Business	54	Above Average
Management	50	Average
Marketing	34	Below Average
Quantitative Research Techniques & Statistics	36	Below Average
Overall Score	**48**	**Average**

Area of Coverage	MVSU Average % Score	Aggregate* % Score	% Difference
Accounting	38	51	-13
Business Communications	54	55	-1
Business Ethics in Accounting	50	0	50
Business Finance	54	49	5
Business Integration & Strategic Management	50	46	4
Business Leadership	54	49	5

Economics	44	47	-3
Global Dimensions of Business	36	0	36
Information Management Systems	52	61	-9
Legal Environment of Business	54	55	-1
Management	50	53	-3
Marketing	34	37	-3
Quantitative Research Techniques & Statistics	36	37	-1
Overall Score	**48**	**49**	**-1**

*For Traditional/Campus-based delivery programs

Describe Whether Criteria for Success Were Met:

Our accounting students' overall performance was successful this year as our scores were only 1% below the aggregate which falls within the 10% range. In addition, using the relative index for overall performance our students were average (see Table 2).

According to Peregrine Academics, since CPC – based COMP exam scores do not equate directly to a traditional higher education grading scale, the following table* shows an approximate relationship between the CPC- Based COMP Exam results and relative student performance based upon competency level.

Table 2: CPC- Based COMP Exam Score and competency level

CPC- Based COMP Exam Score	Relative Interpretation of Student Competency
80-100%	Very High
70-79%	High
60-69%	Above Average
40-59%	Average
30-39%	Below Average
20-29%	Low
0-19%	Very Low

*Source: Peregrine Academics' MVSU Summary Analysis Jan – Mar 2013

Describe How Assessment Results Were Used to Improve Instructional Program:

The ACPC Exam covers 13 areas: Marketing, Business Finance, Accounting, Management, Legal Environments of Business, Global Dimensions of Business Accounting, Economics, Business Ethics in Accounting, Business communications, Information Systems, Quantitative Techniques and Statistics, Research Analysis and Business Policies. Summary of coverage areas provided by Peregrine Academics showed below average performance relative weakness in Accounting, Global Dimensions of Business, Marketing, and Quantitative Research Techniques and Statistics. Faculty discussed assessment results and reviewed their syllabi to ensure that they reflect all topics/materials to be covered in each subject area so that our students will be able to gain the proficiency in the curriculum, especially the Accounting faculty. It was recommended that faculty who are in charge of classes in the areas of Accounting, Global Dimensions of Business, Marketing, and Quantitative Research Techniques and Statistics examine their course syllabi, textbook selection, and teaching methods to improve our students' performance in these areas for coming years.

Second Means of Assessment for Outcome #1 (Required)

Describe Means of Assessment:
Test-results of embedded questions in the final examinations of upper level accounting courses

Describe Data Collection Plan:
Average total scores of embedded questions from related upper level courses will be collected and analyzed to assess graduates' business knowledge and critical thinking skills in each subject area. Data will be collected at the end of each semester

Define Criteria for Success with Rationale:
Overall average of 72% or higher will be considered success. The rationale is based upon our students' overall performance in previous years.

After Data has been collected: Final Report

Describe Data Collected:
No Data

Describe Data Analysis Conducted:
No Data

Describe Whether Criteria for Success Were Met:
No Data

Describe How Assessment Results Were Used to Improve Instructional Program:

ACCOUNTING	Baccalaureate
(Instructional Degree Program)	**(Degree Level)**

Academic Year 2012 – 2013
(Assessment Period Covered)

Student Learning Outcome #2:

Graduate will be able to demonstrate intermediate-level knowledge of financial reporting, auditing, cost accounting, accounting information systems, and taxation.

First Means of Assessment for Outcome #2

Describe Means of Assessment:

The accounting faculty developed an in-house exam focusing on six areas. The test questions are prepared by the respective faculty in their disciplines using nationally recognized text books and question banks. The test would be administered and evaluated by the departmental faculty and the results will be analyzed to assess graduates' proficiency in these functional areas of business. From the analysis, each faculty in the department could know what is working and what is not working, and accordingly strategies will be developed for the class rooms and or existing curriculum.

Describe Data Collection Plan:

Each semester, graduating senior candidates with an accounting major will take the in-house developed Accounting Competency Exam. The Accounting Competency Test is developed by accounting faculty in the department based on syllabi and SLOs from nationally accepted test banks and validated externally by a local panel of experts for reliability. The Accounting Competency Test focuses on six areas (1) intermediate accounting I & II, (2) governmental accounting, (3) auditing, (4) advanced accounting, (5) cost accounting, and (6) tax I & II.

Define Criteria for Success with Rationale:

Quantitative assessment: higher than or equal to the aggregate of Peregrine Academics ACPC Exam's Accounting area will be considered a success.

After Data has been collected: Final Report

Describe Data Collected:

No data.

Describe Data Analysis Conducted:

No data.

Describe Whether Criteria for Success Were Met:

No data.

Describe How Assessment Results Were Used to Improve Instructional Program:

Second Means of Assessment for Outcome #2 (Required)

Describe Means of Assessment:
A rigorous and relevant curricula is the backbone to success in any area of study. A curriculum and syllabus analysis is an examination of curriculum materials in order to identify their strong and weak characteristics

Describe Data Collection Plan:
A curriculum pattern from another university that is accredited by the ACBSP was obtained and analyzed for positive and negative characteristics. In addition, a syllabus for an upper level accounting course was obtained and analyzed for strengths and weaknesses.

Define Criteria for Success with Rationale:
Qualitative Assessment: The absence of gaps in the curriculum pattern compared to another accredited university signifies success.

After Data has been collected: Final Report

Describe Data Collected:
No Data

Describe Data Analysis Conducted:

No Data

Describe Whether Criteria for Success Were Met:

No Data

Describe How Assessment Results Were Used to Improve Instructional Program:

ASSESSMENT PLAN / REPORT: OUTCOME #3
FOR

ACCOUNTING   Baccalaureate
(Instructional Degree Program)   (Degree Level)

Academic Year 2012 – 2013
(Assessment Period Covered)

Student Learning Outcome #3:

Graduates will be able to communicate their accounting capabilities effectively as evidenced by their written and oral presentation.

First Means of Assessment for Outcome #3

Describe Means of Assessment:

Grading results from scoring rubrics for individual/team written projects in senior level courses.

Describe Data Collection Plan:

Rubrics are developed for related individual/team written projects. Each rubric is validated by panel of experts. Related project course rubrics will use the same scoring scale ranging from 1 to 10 for reliable data collection and analysis. Individual/team written projects in related courses will be evaluated by each instructor. The rubrics will be calibrated and tested for reliability among instructors in the courses and/or colleagues who have similar teaching background in the Department. Data will be collected and studied for analysis at the end of each semester.

<mark>Define Criteria for Success with Rationale</mark>

Overall average of 64% or higher will be considered success. The rationale is based upon our students' overall performance in previous years. Our students' performance in writing skills improved from 60% in academic year of 2008-2009 to 64% in academic year of 2009-2012.

After Data has been collected: Final Report

<mark>Describe Data Collected</mark>:

No Data

<mark>Describe Data Analysis Conducted</mark>:

No Data

<mark>Describe Whether Criteria for Success Were Met</mark>:

No Data

<mark>Describe How Assessment Results Were Used to Improve Instructional Program</mark>:

<u>Second Means of Assessment for Outcome #3</u> (Required)

<mark>Describe Means of Assessment</mark>:

Grading results from scoring rubrics for individual/team oral presentation projects in senior level courses.

<mark>Describe Data Collection Plan</mark>:

Individual/team oral presentation projects in related courses will be evaluated by each instructor. Rubrics are developed for related oral presentation projects in senior level courses. Each rubric is validated externally by panel of experts. Related project rubrics will use the same scoring scale ranging from 1 to 10 for reliable data collection and analysis. Individual/team oral presentation projects in related courses will be evaluated by each instructor. The rubrics will be calibrated and tested for reliability among instructors in the courses and/or colleagues who have similar teaching background in the Department. Special attention will be paid to the results of capstone course's (BA 451: Strategic Management) oral presentation project. Scores from categories in oral presentation rubrics will be collected and studied for analysis at the end of each semester.

<mark>Define Criteria for Success with Rationale</mark>:

Overall average of 66% or higher will be considered success. The rationale is based upon our students' overall performance in previous years. Our students' performance in writing skills improved from 65% in academic year of 2008-2009 to 66% in academic year of 2009-2012.

After Data has been collected: Final Report

Describe Data Collected:

No Data

Describe Data Analysis Conducted:

No Data

Describe Whether Criteria for Success Were Met:

No Data

Describe How Assessment Results Were Used to Improve Instructional Program:

Additional Narrative (Discretionary)