

**Texas A&M International University
Annual Institutional Effectiveness Review (AIER)
of Academic Programs**

Program: BBA in Accounting

Assessment Period Covered: March 1, 2008 to January 31, 2009

Program Coordinator (Preparer of Report) Michael Grayson

List Other Program Faculty:

Wei-Chih (Danny) Chiang
Judith Sage
Lloyd Sage teaches part time. He has an earned doctorate in accounting.

The Annual Institutional Effectiveness Review for Academic Programs is directed at Goal 1: Academics of the Texas A&M International University 2006-2010 Strategic Plan:

Develop, maintain, assess, and improve academic programs, administrative/educational support services and student services, to admit, retain, and graduate students who achieve established learning outcomes designed to prepare them for success in their chosen careers.

Institutional Mission

Texas A&M International University, a Member of The Texas A&M University System, prepares students for leadership roles in their chosen profession in an increasingly complex, culturally diverse state, national, and global society ... Through instruction, faculty and student research, and public service, Texas A&M International University embodies a strategic point of delivery for well-defined programs and services that improve the quality of life for citizens of the border region, the State of Texas, and national and international communities.

Academic Program Mission

The entire accounting faculty departed at the end of academic year 2006-2007. The new accounting faculty hired for 2007-2008 and 2008-2009 were not able to find any mission which is specific to the undergraduate accounting program. We therefore believe it is appropriate to simply use the Division's mission.

“The mission of the Division is to prepare students for leadership positions in accounting, economics, finance, and marketing through the delivery of academically sound and globally oriented undergraduate and graduate programs.”

We limit the mission of the academic program in accounting to “...leadership positions in accounting...” and not to positions in economics, finance, or marketing.

Provide summary of the last cycle’s use of results and changes implemented

Program faculty should evaluate the former cycle. This statement should specify if the outcomes addressed were a continuation of previous ones, new outcomes, or modified versions of previous outcomes. In addition, the statement should include a concise analysis of the assessment data collected during the previous year, a brief explanation of actions taken to address specific outcomes, an evaluation of how these actions contributed to the improvement of the program, and any recommendations formulated. Assessment data—including actual samples of student work—must be viewed and discussed by program faculty during this process.

As a new faculty member and interim division chair, Michael Grayson was the only person here during academic year 2007-2008 doing any type of evaluation of the undergraduate accounting program. For various purposes, he read the course syllabi of some (though not all) accounting courses as they had previously been taught. Because all the full-time accounting faculty had departed, the division had to rely on one instructor, Ph.D. students, and adjuncts. Michael Grayson had already taught many of the courses which those individuals were teaching, and he supplied his own course presentation notes to each of them when such course presentation notes were available. (They were available for the two accounting principles courses and for cost accounting, for example.) The intent was to make the presentations by varied instructors converge more than if each instructor simply prepared his own presentation, by giving them something which already existed.

Selected list of program-level intended student learning outcomes *(It is recommended that programs rotate through their entire set of outcomes over a multi-year period. Programs may focus on one or two outcomes each year, as deemed appropriate.*

1. Students should demonstrate sufficient mastery of the course subject matter that they pass the required accounting courses.
- 2.
- 3.
- 4.
- 5.

Section I: Planning and Implementation

Outcome(s): *Identify the outcome(s) that will be focused upon this year.*

We are all new accounting faculty. Consequently, we are simply looking to gain an idea of what students we are dealing with, their capabilities, any peculiarities of this particular student body, etc. Therefore, for this year, the outcomes are primarily intangible learning on the part of the faculty.

Please indicate if the outcome(s) is(are) related to writing (Write-On TAMIU, previously known as QEP).

The assessment is made in the capstone course (auditing), which is taught as a writing-intensive course, but the assessment itself is not writing-intensive.

Methods of assessment to be used: *The explanation should identify and describe the type of assessment(s) that will be used (e.g., survey, questionnaire, observation instrument, test, rubric to evaluate performance, standardized examination, action research, interviews, etc.), who will provide the information, and how the data will be obtained.*

We have created an assessment instrument which the students in the undergraduate auditing course (presently, ACC 4370) will be asked to take. While the auditing course itself is a writing-intensive course, most of the assessment instrument itself is simply multiple-choice. Some questions require that the student provide information in addition to the multiple-choice answer.

Indicate when assessment(s) will take place:

The assessment will occur near the end of each semester in which the undergraduate auditing course is offered.

Criteria/Benchmark(s): *Specify, if deemed appropriate to assess outcome(s). Criteria/benchmark(s) may be optional, especially if qualitative measures are used for data collection.*

This is a new assessment instrument. Consequently, we are now obtaining our first data.

Section II: Analysis of Results

What were the results attained? *Describe the primary results or findings from your analysis of the information collected. This section should include an explanation of any strength(s) or weakness(es) of the program suggested by the results.*

There are no usable results at this time. The students who took the courses which are represented in the assessment exercise took those courses from (1) full-time faculty who have left the university, (2) adjuncts who are probably not teaching again this year, or (3) doctoral students whose teaching has intentionally been limited so that they can devote more of their time to working on research projects. Consequently, any results would be more related to the program as it used to be than to what it is now.

What were the conclusions reached?

Should include a brief description of the procedure used for reaching the conclusion(s) based on the evidence collected and describe the process used to disseminate the information to other individuals. For example, if the discussion took place during the annual spring retreat, include a summary from those deliberations using the Meeting Minutes template found on the Project Integrate web page at <http://www.tamtu.edu/integrate/docs/Minutes-Template.doc>. Once completed, submit the minutes to [assessment @tamtu.edu](mailto:assessment@tamtu.edu).

Anecdotally, we have reached the conclusion that we are capable of improving over what had been done previously to teach the students. To do so, we need to hire more accounting faculty.

Describe the action plan formulated. (The plan may be multi-year in nature.)

Based on the conclusion(s), describe the action plan to be implemented to improve or maintain student learning, including a timeline for implementation.

- 1. Hire more accounting faculty.

No realistic plans can be made until we hire more accounting faculty.

Time line: as soon as we can. However, the recruiting season for accounting faculty who would be available to start in fall 2009 has pretty much already ended.

Section III: Resources

Resource(s) to implement action plan: *Describe the resources that will be needed to implement the action plan. Also indicate if the resources are currently available, or if additional funds will be needed to obtain these resources.*

Funding

- New Resources Required
- Reallocation of current funds
- Current funding resources are sufficient.

We need money to hire new faculty and to increase the pay of those accounting faculty we already have.

The last time that we sought reaccreditation from AACSB, the AACSB commented on the low pay to business faculty. The implication is that this is one of the factors causing turnover among business faculty, and we are not likely to be reaccredited any more unless something is done about it. I do not know whether we have the funding available already or not.

Physical

- New or reallocated space

If we need more accounting faculty, we need more space for them. Presently there is one suite of offices which has five individual offices. Three are occupied by three accounting faculty plus an accounting adjunct. One of those offices will be emptied when a finance faculty member leaves. That still does not leave us enough offices.

Other

- Primarily faculty/staff time
- University/rule procedure change only

I looked at the report for fall 2006 concerning the faculty. These figures show how many faculty (whether full-time or part-time) we had in the discipline in fall 2006, how many are still here in spring 2009 (the second following academic year), and how many we will have in fall 2009 if everybody who is still here and eligible to return actually returns for the fall. Faculty hired since fall 2006 are not included in this presentation.

	Fall 2006	Spring 2009	Fall 2009
Accounting	6	1 (part time)	1 (part time)
Economics	6	4	3
Finance	4	4	3
Marketing	4	1	1
Total	20	10	8

Provide a narrative description and justification for requested resources (include linkage to Strategic Plan)

Faculty sufficiency is one of the standards we must meet.

Identify proposed outcomes for the next assessment cycle:

Continuation of present outcome(s) – (Indicate reason for continuation):

We will continue to use the assessment instrument which was created locally, and used for the first time during fall 2008, so we can get a sense of the history and trend. We will try again to recruit more accounting faculty.

New Outcome(s) – (List outcomes below):

Not applicable.

Modification of present outcome(s) – (Indicate reason for modification):

Not applicable.