

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

Program: BBA - ACC

Assessment Period Covered: March 1, 2009 to January 31, 2010

Program Coordinator (Preparer of Report) Wei-Chih Chiang

List Other Program Faculty:

Heriberto Garcia
Michael Grayson
Judith Sage

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 mission of the BBA-ACC is to prepare students for professional positions in the fields of general business, accounting, auditing, and taxation."

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.

Additional resources including qualified faculty and tutors have been requested to better meet student learning goals. Also, program level learning outcomes have been refined to better meet analysis and implementation needs.

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. Understand the fundamental concepts of financial and managerial accounting.**
- 2. Understand the fundamental concepts of auditing.**
- 3. Possess basic knowledge of federal taxation.**
- 4. Demonstrate adequate skills in research, writing, and communication.**

Section I: Planning and Implementation

Outcome(s)

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

- 1. Understand the fundamental concepts of financial and managerial accounting.**
- 2. Understand the fundamental concepts of auditing.**
- 3. Possess basic knowledge of federal taxation.**
- 4. Demonstrate adequate skills in research, writing, and communication.**

Please indicate if the outcome(s) is (are) related to writing (QEP). Outcome 4.

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.*

Internally Generated Tests. First, ten standard questions will be incorporated in the final exams of the following courses: ACC 2301 Introduction to Financial Accounting and ACC 2302 Introduction to Managerial Accounting. Second, a comprehensive standardized exam which includes ten questions from each major accounting areas (i.e., financial, managerial, auditing, and taxation) will be given in the capstone course, ACC 4370 Auditing and Systems. (Outcome 1, 2, & 3)

Individual/Group Research Project Analysis. Accounting faculty will be requested for information regarding individual/group research projects given in their classes. The numbers, types, and standardized average scores of these research projects should be reported. (Outcome 4)

Indicate when assessment(s) will take place

Fall, 2009.

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.]*

1. Standardized average score on the internally generated tests across all areas (financial, managerial, auditing, and taxation) would be 70%. In addition, area scores should be at least 60%.
2. Standardized average scores in research projects should be 70% or better.

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.

The standardized test on ACC2302 Introduction to Managerial Accounting shows an overall average of 64%. Research projects on ACC2302 score an average of 94.9%. Therefore, this program provides a fair environment for students in learning introductory managerial accounting knowledge, although efforts to improve the learning outcome should be pursued.

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.

Although the standardized test on ACC2302 is less than 70%, this result indicates that our students, to certain extent, did understand introductory managerial accounting concepts through the class learning process. Also, since this standardized test is newly implemented this year, the results will become a benchmark for the coming years.

Information regarding these conclusions was passed to the accounting unit in the Division of International Banking and Finance Studies.

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.

The data indicate that students scored 40% or less on the class materials concerning cost behavior analysis and profit planning. A modification to the teaching materials or lecture relating to these subjects should be implemented to improve student learning in introductory managerial accounting knowledge. Standardized tests should be established and performed in those courses which have not been done in this year.

Since all business students are required to take introductory courses in financial and managerial accounting, standardized tests on these two courses may not fairly represent the learning outcomes of BBA-ACC. Consequently, additional standardized tests on intermediate accounting, advanced managerial accounting, and introduction to taxation could be implemented to measure the learning outcomes of students in accounting major.

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

Physical

- New or reallocated space

Other

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

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

Funds of two or three more academically qualified accounting faculty should be secured to ensure that most of accounting courses are taught by qualified instructors.

Identify proposed outcomes for the next assessment cycle:

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

Standardized tests are adopted in this year but benchmarks in some major accounting areas are not established yet. These unfinished works should be carried on and accomplished in next year. Also, these tests should be used as a tool to identify students' weaknesses in comprehending the course content and, then, efforts to improve should be retained.

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

Enter text here

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

Enter text here

Date Completed: March 15, 2010