

ASSESSMENT REPORT FOR

Bachelor of Business Administration with a major in Accounting (BBA-ACC)
Instructional Degree Program

Fall 2003
Assessment Period Covered

February 12, 2004
Date Submitted

Expanded Statement of Institutional Purpose Linkage:

Institutional Mission Reference:

Texas A&M International University, a Member of The Texas A&M University System, is committed to the preparation of students for leadership roles in their chosen profession and in increasingly complex, culturally diverse state, national, and global society ... Through instruction, faculty and student research, and public service, Texas A&M International University is 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.

College/University Goal(s) Supported:

The primary objectives of the College of Business Administration are directed toward the parameters of education for the administration of business organizations. To this end, curriculum development is a continuous activity in response to social, economic and technological developments reflected in the evolving knowledge in the behavioral and quantitative sciences.

Intended Educational (Student) Outcomes:

- 1.** Students completing the BBA in Accounting will have a basic understanding of accounting concepts.
- 2.** Students should demonstrate a basic understanding of the concepts included in the COBA common body of knowledge.
- 3.** Graduates will demonstrate competency in communication skills.

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Intended Educational (Student) Outcome:

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1. Students completing the BBA in Accounting will have a basic understanding of accounting concepts.

First Means of Assessment for Outcome Identified Above:

1a. Means of Program Assessment & Criteria for Success:

An objective test developed by members of the department was given to all the students attending a required senior accounting course measuring the student's knowledge of the following:

- a. Managerial accounting concepts
- b. Financial accounting concepts

Success is deemed to be a 70% attainment in each area (average of all student scores for the topic) with no area being below 50% attainment.

1a. Summary of Assessment Data Collected:

Overall performance produced 415 correct responses out of a possible 940 producing an attainment level of 44.15%.

On the managerial concepts portion, there were 144 correct responses with a possible 235 producing a 61.28% attainment.

On the capital budgeting concepts portion, there were 67 correct responses with a possible 188 producing a 35.64% attainment.

On the financial accounting concepts portion, there were 83 correct responses with a possible 235 producing a 35.32% attainment.

On the advanced financial concepts portion, there were 121 correct responses with a possible 282 producing a 42.91% attainment.

1a. Use of Results to Improve Instructional Program:

After reviewing the results, the faculty recommended that a required lab in accounting applications be added to the program to be taken concurrently with the first intermediate financial accounting course.

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2. Students should demonstrate a basic understanding of the concepts included in the COBA common body of knowledge.

First Means of Assessment for Outcome Identified Above:

2a. Means of Program Assessment & Criteria for Success:

The undergraduate business test produced and graded by the Educational Testing Service will be used to determine mastery of the common core. The test will be administered as part of a senior level capstone class. The assessment indicators used will be accounting, economics, management, quantitative business analysis, finance, marketing, legal and social environment, and international issues. Success will be 70% attainment overall (average of all student scores for the topic) with no area being below 50% attainment.

2a. Summary of Assessment Data Collected:

The mean score for the 50 students taking the examination was 148.0 out of a possible 200 producing an attainment of 74.0%. The assessment indicators are as follows:

Accounting	45.9%
Economics	43.2%
Management	47.6%
Quantitative Business Analysis	53.7%
Finance	35.0%
Marketing	41.8%
Legal and Social Environment	41.3%
International Issues	45.8%

2a. Use of Results to Improve Instructional Program:

Some of the students taking the examination had not taken the introductory classes in marketing and finance. The exam will be administered again to graduating (senior) students only in spring 2004.

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3. Graduates will demonstrate competency in communication skills.

First Means of Assessment for Outcome Identified Above:

3a. Means of Program Assessment & Criteria for Success:

A random sample of 11 final examinations was extracted from the BA 3310 (Business Communications) course. The student responses were read by a committee of four (4) senior faculty and evaluated on the following criteria:

1. *Clarity* = understandability
2. *Style* = is the writing appropriate for a business environment
3. *Grammar* = spelling, syntax, sentence structure, etc.

Each examination was scored as acceptable (1) or unacceptable (0) for each criterion. Overall, the percentage of acceptable answers should exceed 70%; in each category the percentage should exceed 75%.

3a. Summary of Assessment Data Collected:

For clarity, the total number of acceptable essays was 36 (of 44), and the average number of acceptable essays (from a maximum of 11) was 9.00 (81.82%).

For style, the total number of acceptable essays was 35 (of 44), and the average number of acceptable essays (from a maximum of 11) was 8.75 (79.55%).

For grammar, the total number of acceptable essays was 23 (of 44), and the average number of acceptable essays (from a maximum of 11) was 5.75 (52.27%).

Overall, 94 of a possible 132 "Acceptable" submissions were recorded; this represents a 71.21% acceptability

3a. Use of Results to Improve Instructional Program:

While the overall score exceeded the minimum standard (71.21% versus 70%), the overall success rate was marginal. This was due to the substandard performance in grammar. This information will be shared with both the Business Communications faculty, and the faculty in the College of Arts and Sciences. Additional emphasis will be placed upon this aspect of communications during Spring 2004.

A similar procedure will be used to evaluate communications skills in Spring 2004, with the following improvement: the Communications faculty will request that students, as part of a late semester examination, respond to a written assignment provided by the COBA SACS/AACSB Standards committee (e.g., a letter to a firm requesting product information and availability). A random sample of responses will be selected and evaluated by the SACS/AACSB Standards committee based upon the criteria used in Fall 2003 (and reported above).

SUPPORT DOCUMENTATION

SOURCE	LOCATION/Special Instructions
Locally-Generated Exam	
Undergraduate Business Test by ETS	
Final Examination (BA 3310)	