

ASSESSMENT REPORT FOR

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

Spring 2003
Assessment Period Covered

July 1, 2003
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 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.** Graduates will demonstrate competency in communication skills.
- 3.** Students should demonstrate a basic understanding of the concepts included in the COBA common body of knowledge.

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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 will be 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 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:

In the managerial area, there were 270 correct responses out of a possible 468 producing a 57.7% attainment.

In the financial area, there were 231 correct responses out of a possible 572 producing a 49.4% attainment.

In sum, for accounting concepts, there were 501 correct responses out of a possible 1,040 producing a 48.2% attainment.

1a. Use of Results to Improve Instructional Program:

The department voted to adopt a financial – managerial split for teaching the principles of accounting and is considering adding a required lab to be taken concurrently with the first intermediate course.

Second Means of Assessment for Outcome Identified Above:

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

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

- a. Risk assessment in auditing
- b. Guidelines for rendering audit opinions
- c. Methods of gathering evidence

1b. Summary of Assessment Data Collected:

In the risk assessment area, there were 108 correct responses out of a possible 208 producing a 51.9% attainment.

In the opinion guidelines area, there were 66 correct responses out of a possible 104 producing a 63.5% attainment.

In the methods of gathering evidence, there were 118 correct responses out of a possible 208 producing a 56.7% attainment.

Overall in auditing, there were 292 correct responses out of a possible 520 producing a 56.2% attainment.

1b. Use of Results to Improve Instructional Program:

These results were deemed to be satisfactory. The course will continue to place emphasis on these basic components of the auditing process. A similar test will be given in fall 2003.

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2. Graduates will demonstrate competency in communication skills.

First Means of Assessment for Outcome Identified Above:

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

Students must complete a COBA committee designed and graded writing assignment demonstrating competency in spelling, capitalization, and punctuation. Success is 70% attainment in each area (average of all students scores for the topic) with no area being below 50% attainment.

2a. Summary of Assessment Data Collected:

One hundred final examination essays were selected from three sections of the business communication courses. From this group, a random selection of twenty papers were read and scored. No spelling errors were observed due to the use of spell checker software. No capitalization errors were observed due to the self-correcting nature of Word and WordPerfect. Three punctuation errors were observed involving the omission of commas.

2a. Use of Results to Improve Instructional Program:

The faculty decided to continue to monitor the final writing project in this class; however, the evaluation criteria will be changed to an evaluation of clarity, style, and grammar (including sentence structure) for fall 2003.

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3. 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:

3a. 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.

3a. Summary of Assessment Data Collected:

The mean score for the 17 students taking the examination was 134.7 out of a possible 200 producing an attainment of 67.4%. The assessment indicators are as follows:

Accounting	27.2%
Economics	31.5%
Management	35.9%
Quantitative Business Analysis	34.0%
Finance	25.8%
Marketing	41.6%
Legal and Social Environment	36.3%
International Issues	33.5%

3a. Use of Results to Improve Instructional Program:

Because of the small number of students taking the examination and the improper administration of the examination, no corrective action was initiated as a result of these scores. The examination will be administered to a senior level class in the fall 2003.

SOURCE	LOCATION/Special Instructions
Objective Test	
Examination Essay	
Undergraduate Business Test	