

ASSESSMENT REPORT FOR

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

Instructional Degree Program

Spring 2004

Assessment Period Covered

June 24, 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 an 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:

NOTE: There should be one form C for each intended outcome listed on form B. Intended outcome should be restated in the box immediately below and the intended outcome number entered in the blank spaces.

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

First Means of Assessment for Outcome Identified Above:

1. Means of Program Assessment & Criteria for Success:

An objective test developed by members of the department will be given to all the students graduating in accounting. The test measures knowledge in the following areas:

- Cost accounting concepts
- Managerial accounting concepts
- Financial accounting concepts
- Taxation
- Auditing

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.

1. Summary of Assessment Data Collected:

Overall performance produced 351 correct responses out of a possible 810 producing an attainment level of 43.33%.

On the cost accounting portion, there were 71 correct responses out of 108 possible producing a 65.7% attainment.

On the managerial concepts portion, there were 54 correct responses with a possible 135 producing a 40% attainment.

On the financial accounting concepts portion, there were 119 correct responses with a possible 297 producing a 40.07% attainment.

On the taxation concepts portion, there were 49 correct responses with a possible 135 producing a 32.97% attainment.

On the auditing concepts portion, there were 58 correct responses with a possible 135 producing a 42.96% attainment.

1a. Use of Results to Improve Instructional Program:

Overall the results show that students are deficient in terms of their basic understanding of accounting concepts. After reviewing the results, the faculty recommended that required labs in accounting applications be added to the program to be taken concurrently with the intermediate accounting courses.

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Intended Educational (Student) Outcome:

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:

3. 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 given to graduating students. The assessment indicators used will be accounting, economics, management, quantitative business analysis, finance, marketing, legal and social environment, and international issues. Our benchmark for success is that students will perform overall at the mean score of 152 reported for institutions that administered the test during spring 2003 and at the assessment indicators mean scores (see below) reported for the institutions that administered the test during spring 2003.

2. Summary of Assessment Data Collected:

The mean score for the 119 students taking the examination was 145.2 versus a mean of 152 for all institutions that administered the test during spring 2003. The scores on the assessment indicators are as follows:

		Institutional Mean (Spring 2003)
1. Accounting	37.7%	44.6%
2. Economics	39.9%	43.2%
3. Management	48.3%	57.6%
4. Quantitative	48.9%	56.7%
5. Finance	31.7%	36.6%
6. Marketing	44.8%	47.3%
7. Legal Environment	43.5%	49.8%
8. International	45.3%	44.6%

2a. Use of Results to Improve Instructional Program: Overall our students did not place at the 50 percent of all institutions that administered the test during spring 2003. Except for International Issues, students did not attain a mean level of performance in the business fields listed as compared to other institutions that administered the test during spring 2003. Students seem to have performed relatively better in Marketing, Economics, and Finance but absolute performance was better in Quantitative Business Analysis and Management. Departments will make appropriate modifications to the content and coverage of the common core courses and the test will be repeated during fall 2004.

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Intended Educational (Student) Outcome:

3. Graduates will demonstrate competency in written communication skills

First Means of Assessment for Outcome Identified Above:

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

A random sample of 13 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%.

3. Summary of Assessment Data Collected:

For clarity, the percentage of acceptable essays was 82.05%

For style, the percentage of acceptable essays was 73.50%

For grammar, the percentage of acceptable essays was 47.01%

Overall, the percentage of acceptable essays was 67.52%

3. Use of Results to Improve Instructional Program:

Overall students did not meet expected performance. Grammar continues to be an area of concern. This information will be again shared with both the Business Communications faculty, and the faculty in the College of Arts and Sciences. Added emphasis will be placed upon this aspect of communications during fall 2004. In addition, the College of Business will increase the recruiting of faculty in this field.

SUPPORT DOCUMENTATION

SOURCE	LOCATION/Special Instructions
ETS-Business Exam (Common Core)	
Locally-Generated Exam (Marketing Majors)	