SACS Comprehensive Standard 3.3 Institutional Effectiveness

3.3.1 The institution identifies expected outcomes, assesses the extent to which it achieves these outcomes, and provides evidence of improvement based on analysis of the results in each of the following areas:

3.3.1.1 educational program, to include student learning outcomes.

1. TheBBA Integrated Accounting Undergraduate program identifies expected outcomes and assesses the extent to which it achieves these outcome: In Compliance
The faculty members of theBBA Accounting program have drafted an assessment plathan includes student learning outcomes aligned with the appropriate level university learning goals. The learning goals for theBBA Accounting program are listed below.
Expected Outcome: Demonstrate proficiency in analytical thinking, critical analysis, creativity and problem-solving in an accounting context.
Assessment Results:
Mean embedded assessment score, creativity = 3.83/4.0
Mean embedded assessment score, problem solving and critical analysis = 3.90/4.0

Expected Outcome: Demonstrate competency in interpersonal, oral, and written communications in an accounting context.

Assessment Results:

Mean embedded assessment score, oral and interpersonal communication = 3.57/4.0

Mean embedded assessment score, written communication = 2.3/4.0

Mean embedded assessment score, appropriate use of information resource, technology and advanced Excel = 3.43/4.0

Expected Outcome: Demonstrate knowledge of contemporary theory and practice in accounting.

Assessment Results:

Formative:

Comprehensive Exam Score = 2.44/4.0

Summative:

Mean Overall MFT results for Accounting majors:

2010-2011 = 75th percentile as compared to goal of 50th percentile.

2009-2010 = 85th percentile as compared to goal of 50th percentile.

2008-2009 = 75th percentile as compared to goal of 50th percentile.

Mean Accounting Assessment Indicator for Accounting majors:

2010- 2011 = 95th percentile as compared to goal of 75th percentile.

2009-2010 = 95th percentile as compared to goal of 75th percentile.

2008-2009 = 95th percentile as compared to goal of 75th percentile.

Expected Outcome: Demonstrate acceptable ethical awareness and moral reasoning.

Assessment Results:

Mean embedded assessment score, Explanation of Ethical Issues and Questions = 3.0/4.0 Mean embedded assessment score, Use of Information and Principles = 2.84/4.0 Mean embedded assessment score, Context and Assumptions = 2.89/4.0

2. The _____BBA Integrated Accounting Undergraduate ____ program provides evidence of improvement based on analysis of the results: In Compliance

ACCUGLG1: Demonstrate proficiency in analytical thinking, critical analysis, creativity and problem-solving in an accounting context.

The results appear good, but we are laying a baseline by which to judge future improvement. We shall monitor this area carefully, especially in regard to the content of the cases and assignments.

Students' creativity, for example, can be challenged by increasing the latitude within which case solutions may be addressed appropriately. Relaxing existing parameters will allow the students to be more creative in their responses.

Problem solving and critical analysis skills can be sharpened by encouraging an array of solutions in analytical cases.

ACCUGLG2: Demonstrate competency in interpersonal, oral, and written communications in an accounting context.

The results in oral and interpersonal communications appear good, but we are laying a baseline by which to judge future improvement. Oral and interpersonal communication can be improved by practice with carefully planned oral presentations and group work.

The results in written communication appear weak. Written communication can be improved by emphasizing writing skills throughout the curriculum.

ACCUGLG3: Demonstrate knowledge of contemporary theory and practice in accounting.

We shall evaluate the components and related results in the formative exam in order to address areas that need strengthening.

The summative results as shown by the Major Field Test has been used for several years with improving results for Accounting majors. Their scores on the accounting section are higher than for the overall test. The overall score is the more difficult of the two to address because the other disciplines are addressed primarily in related courses. The accounting faculty can attempt to couch accounting decisions in the overall context of decisions of the firm, thus relating the parts to the whole.

ACCUGLG4: Demonstrate acceptable ethical awareness and moral reasoning.

The faculty will address the address the three areas assessed, (1) explanation of ethical issues and questions, (2) use of information and principles and (3) context and assumptions, in classroom discussions to clarify and reinforce the concepts and application.

SACS Comprehensive Standard 3.3 Institutional Effectiveness

3.3.1 The institution identifies expected outcomes, assesses the extent to which it achieves these outcomes, and provides evidence of improvement based on analysis of the results in each of the following areas:

3.3.1.2 educational program, to include student learning outcomes.

1. TheIntegrated Accounting Graduate program identifies expected outcomes and assesses the extent to which it achieves these outcome: In Compliance
The faculty members of theMPAC program have drafted an assessment plan than includes student learning outcomes aligned with the appropriate level university learning goals. The learning outcomes for theMPAC program are listed below.
Expected Outcome: Demonstrate knowledge of International Financial Reporting Standards.
Assessment Results:
Mean embedded assessment score, test covering subject matter = 87.5/100
Expected Outcome: Demonstrate knowledge of contemporary theory and practice in accounting.
Assessment Results:
Mean Pre-Test Score of Ivey CPC Test = 54%
Mean Post-Test Score of Ivey CPC Test = 55.00%, Compared to all test takers = 49%
Mean Financial Accounting Score = 73.50%, Compared to all test takers = 56%
Mean Managerial Accounting Score = 53.67%, Compared to all test takers = 50%
2. TheIntegrated Accounting Graduate program provides evidence of improvement
based on analysis of the results: In Compliance

MPACGLG2.2: Demonstrate knowledge of International Financial Reporting Standards.

The faculty will review the coverage of International Financial Reporting Standards and the related test material in order to strengthen specific areas as needed.

MPACGLG1.1: Demonstrate knowledge of contemporary theory and practice in accounting.

This is the first time we have administered the Ivey Test. The improvement from the pre- to the post-test was only 1%, suggesting that the topics covered on the exam are not the ones taught in class. This result calls into question the relevance of this particular test to our curriculum and suggests a curriculum review. Our students, nonetheless, scored above the average of all test takers.

The financial accounting score was substantially higher than the average, and the managerial accounting score somewhat higher. The content of the managerial accounting course will be reviewed to ensure that all topics are thoroughly covered.