# MISSISSIPPI VALLEY STATE UNIVERSITY

# ASSESSMENT PLAN/REPORT

# Educational Programs

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| Name: Jessica Barnes | Email: jpbarnes.edu | Assessment Period: AY 2021 - 2022 |
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| Degree Program: Accounting BS | | Submission: Final Report |
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| Program Mission Statement: | | |
| In support of the mission of the Department of Business Administration, the primary mission of the Bachelor of Science in Accounting is to produce outstanding graduates by providing opportunities to attain the knowledge and skills required in the 21st century’s global business world. | | |
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| Core Student Learning Outcomes: | | |
| 1. Graduates will able to evaluate and apply the rules, principles and methods of accounting. 2. Graduates will be able to demonstrate technical competencies in financial reporting, auditing, cost accounting and taxation. 3. Graduates will be able to communicate their accounting capabilities effectively as evidence by their written and verbal presentation. | | |
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| Link to Institutional Mission: | | |
| Bachelor of Science in Accounting program’s student learning outcomes are directly linked to the University’s Mission Statement: “Mississippi Valley State University, as a Carnegie Classified Master's University, provides comprehensive undergraduate and graduate programs in education, the arts and sciences, and professional studies. The University is driven by its commitment to excellence in teaching, learning, service, and research--a commitment resulting in a learner-centered environment that prepares critical thinkers, exceptional communicators, and service-oriented, engaged, and productive citizens. MVSU is fundamentally committed to positively impacting the quality of life and creating extraordinary educational opportunities for the Mississippi Delta and beyond.” | | |
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| Faculty Involvement: | | |
| All faculty members in the Accounting program actively participated in the process of developing the assessment plan and completing the assessment report through discussioons throughout the academic year. | | |

## Student Learning Outcome 1

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| Description: Graduates will be able evaluate and apply the rules, principles and methods of accounting. | | | | | | |
| Student Learning Goal Supported: Discipline Mastery | | | | | | |
| ASSESSSMENT PLAN | | | | ASSESSMENT REPORT | | |
| Means of Assessment | Data Collection Plan | BenchmarksNumber & Description | | Data Collected | Benchmarks AchievedNumber & Description | |
| 1st: Graduating seniors will take the senior Accounting exit exam. The students will be tested for their proficiency in the functional areas of accounting. | The senior exit exam will be administered in the Spring of 2022. The final report on data analysis will be turned in to the assessment coordinator by the end of April. | 7 | 1. Average of 60% in each of the functioanl areas of Accounting.  2. Average of 60% in overall functional areas of Accounting.  1. Financial Accounting  2. Governmental Accounting  3. Indvidiual & Corporate taxation  4. Cost Accounting  5. Advanced Accounting  6. Auditing  7. Overall Average | Data were collected as planned. | 3 | Three out of the seven areas meet the benchmark (see appendix 1):  1. Financial Accounting 60%  2. Governmental Accounting - 52%  3. Taxation - 32%  4. Cost Accounting - 76%  5. Advanced Accounting - 87%  6. Auditing Theory - 46%  7. Overall average - 59% |
| 2nd: The Major Field Test (MFT) in Business by ETS (Educational Testing Service) will be administed to graduating candidates to test their proficiency in Accounting. | In the Spring semester, the MFT will be administred to graduating candidates for Accounting degrees. The processed data will be obtained from ETS. | 1 | Quantitative assessment: Average score of no less than 10% of the national average on MFT in the Accounting. | Data were collected as planned. | 0 | The benchmark was not achieved. The mean percent score of the MFT in Accounting was 36. The national average mean percent score reported by ETS was 41. The decrease in mean precent of 5 is 13% lower, which is more than 10%. |

## Student Learning Outcome 2

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| Description: Graduates will be able to demonstrate technical competencies in financial reporting, auditing, cost accounting, and taxation. | | | | | | |
| Student Learning Goal Supported: Discipline Mastery | | | | | | |
| ASSESSSMENT PLAN | | | | ASSESSMENT REPORT | | |
| Means of Assessment | Data Collection Plan | BenchmarksNumber & Description | | Data Collected | Benchmarks AchievedNumber & Description | |
| 1st: Students will be exposed to a financial statement analysis project to assess their analytical and problem solving skills.  A grading rubric of a four-point scale will be used to assess the proficiency in the use analytical skills in accounting.  Grading Rubric scale:  Excellent :4  Good :3  Fair :2  Poor :1 | Data will be collected in AC 302 in the Spring semester. | 3 | Students are expected to score an average of 3.0 or higher in each of the following categories:  1. Problem identificaion.  2. Analyze the problem.  3. Solution to the problem. | Data collected as planned. | 0 | None of the benchmarks were achieved (see Appendix 2). Only 33% of studens scored above the benchamark fo 3 (0.75) and the majority of 67% below it. The summary of the performance criteria is as follows:  1. Problem Identification:  0.52 < 0.75  2. Analyze the problem:  0.50 < 0.75  3. Solution to the problem:  0.50 < 0.75 |
| 2nd: Pre-post tests developed by faculty in required upper level required courses. | Pre-post tests will be administeered in Governmental Accounting (AC 325) in the Spring semester. These test are developed by faculty and are administered at the beginning of and at the end of the semester. | 1 | 20% or higher on post-test overall and in each of the areas being tested. | Data collected as planned. | 0 | The benchmark was not achieved. The highest increase between the assessments was 10% (see Appendix 4). |

## Student Learning Outcome 3

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| Description: Graduates will be able to communicate their accounting capabilities effectively as evidenced by their written and verbal presentation. | | | | | | |
| Student Learning Goal Supported: Communication - Writing Proficiency | | | | | | |
| ASSESSSMENT PLAN | | | | ASSESSMENT REPORT | | |
| Means of Assessment | Data Collection Plan | BenchmarksNumber & Description | | Data Collected | Benchmarks AchievedNumber & Description | |
| 1st: Students will be assigned a case study, project, or term paper on an individual or team basis to test their communication skills:  A grading rubric on the four-point scale will be used for assessing the following performance criteria:  1. Identification of issues  2. understanding different perspectives  3. perspective-taking  4. application of knowledge  Grading rubric Scale for the assigned Project:  Excellent : 4  Good : 3  Fair : 2  Poor : 1 | Data will be collected by assessing a project assigned to students in BA495 (Special topics in Business) in the Fall semester by the designated instructor with the rubric. | 4 | Overall average of 3.0 or higher in the categories of:  1. identification of issues,  2. understanding different perspectives,  3. perspective-taking,  4. application of knowledge. | Data collected as planned. | 4 | As evidenced by the performance indicators, students demonstrated proficiency in communication skills. Overall, they exceeded the benchmark score for all performance criteria (see Appendix 5). Ninety percent of students scored above the benchmark of 3 (0.75) and the remaining 10% below it. The summary of the performance criteria is shown below:  Identification of Issues: 0.95 >0.75  Understanding different perspectives: 0.85 >0.75  Perspective-taking: 0.85 >0.75  Application of knowledge: 0.75=0.75 |
| 2nd : | Describe data collection plan | 0 | Describe benchmarks for Means of Assessment #2 | Describe data collected | 0 | Evaluate success of benchmarks |

## IMPROVEMENTS OBSERVED DURING ACADEMIC YEAR

| ASSESSMENT REPORT | | |
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| **1** | SLO: Insert SLO | Year: Indicate Year SLO was Undertaken |
| Student Learning Goal: Select Learning Goal | Improvement Category: Improvement Type |
| Description of Improvement #1: | |
| **2** | SLO: Insert SLO | Year: Indicate Year SLO was Undertaken |
| Student Learning Goal: Select Learning Goal | Improvement Category: Improvement Type |
| Description of Improvement #2: | |
| **3** | SLO: Insert SLO | Year: Indicate Year SLO was Undertaken |
| Student Learning Goal: Select Learning Goal | Improvement Category: Improvement Type |
| Description of Improvement #3: | |
| **4** | SLO: Insert SLO | Year: Indicate Year SLO was Undertaken |
| Student Learning Goal: Select Learning Goal | Improvement Category: Improvement Type |
| Description of Improvement #4: | |

## APPENDIX

### Pictures

  