

MISSISSIPPI VALLEY STATE UNIVERSITY
ASSESSMENT PLAN/REPORT
Educational Programs

Degree Program: Accounting

Assessment Period: 2013 - 2014

Link to Institutional Mission: 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.

Unit Mission Statement: In support of the University mission, the mission of the Department of Business Administration is to prepare the graduates for careers in business, non-profit and governmental organizations and for continuing professional education programs. The undergraduate business administration program aims to produce outstanding graduates by providing them with unique opportunities for personal and professional growth based on increasing their knowledge, understanding, and skills in functional areas of business required in global world of business.

Faculty Involvement: All faculty members in the Department actively participated in the process of developing the assessment plan through department meetings and sub-group meetings guided by the chair and sub-group leaders. Sub-group leaders for academic year of 2013-2014 are: Dr. Mary Shepherd (Business Administration), Mrs. Jessica Barnes (Accounting), and Dr. Jimmie Warren (MBA). Faculty members in each sub-group (BA, Accounting, and MBA) also had informal meetings many times during the academic year to discuss SLO assessment.

STUDENT LEARNING OUTCOME #1: Graduates will be able to demonstrate sufficient proficiency in understanding the application of accounting principles and methods.

State Means of Assessment #1: Overall test results of the Accounting Common Professional Component (ACPC) Exam by Peregrine Academics will be an excellent means of assessing the graduates' proficiency in understanding the application of accounting principles and methods.

Describe Data Collection Plan: Each semester, graduating senior candidates will take the ACPC Exam by Peregrine Academics. According to the accounting degree accreditation authorities, the ACPC Exam covers 13 areas: Marketing, Business Finance, Accounting, Management, Legal Environments of Business, Global Dimensions of Business Accounting, Economics, Business Ethics in Accounting, Business communications, Information Systems, Quantitative Techniques and Statistics, Research Analysis and Business Policies. The total score as well as scores of each of the ACPC Exam's 13 content areas provided by Peregrine Academics will be collected and analyzed to assess graduates' proficiency in understanding the application of accounting principles and methods.

Define Criteria for Success with Rationale: Quantitative assessment: Ten percent less than the national average score on the ACPC Exam will be considered a success. The rationale for selecting this score is that there has been a gap between the averages of MVSU students' ACT and ACPC results vs. national averages. According to the data provided by the University Admissions Office, for the academic years of 2004-2008, the MVSU business students' average ACT score (48%) was ten percent lower than the national average (58%).

	MVSU (5 examinees in 2014)	Aggregate*
Outbound Total Score	43%	58%

*Source: Peregrine Academics' MVSU External Comparison Report 2014 (Accounting CPC Programs)

Describe Data Collected and Data Analysis: The ACPC exam was administered to 5 accounting graduating seniors from 9:00 to 12:00 a.m. on Thursday, April 3, 2014 via Peregrine Academic's website. On May 6th, Peregrine Academics provided the department with a breakdown of each student's score in each area as well as their results compared to aggregate. The departmental roster, as well as individual students' reports provided by Peregrine Academics, was examined by the faculty. The departmental roster includes demographic summary, summary of total test and sub-scores, summary of coverage areas, and individual student's score reports. (See Table 1.)

Table 1: Summary of ACPC Exam – Accounting

Area of Coverage	MVSU Average % Score	Relative Interpretation of Competency
Accounting	50	Average
Business Communications	48	Average
Business Ethics in Accounting	42	Average
Business Finance	50	Average
Business Integration & Strategic Management	48	Average
Business Leadership	36	Below Average
Economics	36	Below Average
Global Dimensions of Business	46	Average
Information Management Systems	60	Above Average
Legal Environment of Business	40	Average
Management	48	Average
Marketing	24	Low
Quantitative Research Techniques & Statistics	34	Below Average
Overall Score	43	Average

Area of Coverage	MVSU Average %	Aggregate* % Score	% Difference
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	Score		
Accounting	50	61	-18
Business Communications	48	63	-24
Business Ethics in Accounting	42	51	-18
Business Finance	50	58	-14
Business Integration & Strategic Management	48	50	-4
Business Leadership	36	55	-35
Economics	36	53	-32
Global Dimensions of Business	46	60	-23
Information Management Systems	60	70	-14
Legal Environment of Business	40	63	-37
Management	48	53	-9
Marketing	24	42	-43
Quantitative Research Techniques & Statistics	34	48	-29
Overall Score	43	58	-26

*For all Accounting CPC results

Indicate Whether Criteria for Success Were Met: Our accounting students' overall performance was not successful this year with our scores being 26% below the aggregate which does not fall within the 10% range. Using the relative index for overall performance provided by Peregrine Academics our students were average as were the aggregate (see Table 2). According to Peregrine Academics, since CPC – based COMP exam scores do not equate directly to a traditional higher education grading scale, the following table* shows an approximate relationship between the CPC- Based COMP Exam results and relative student performance based upon competency level.

Table 2: CPC- Based COMP Exam Score and competency level

CPC- Based COMP Exam Score	Relative Interpretation of Student Competency
80-100%	Very High
70-79%	High
60-69%	Above Average
40-59%	Average
30-39%	Below Average
20-29%	Low
0-19%	Very Low

*Source: Peregrine Academics' MVSU External Comparison Report 2014 (Accounting CPC Programs)

Describe How Assessment Results Were Used to Improve the Program: The ACPC Exam covers 13 areas: Marketing, Business Finance, Accounting, Management, Legal Environments of Business, Global Dimensions of Business Accounting, Economics, Business Ethics in Accounting, Business communications, Information Systems, Quantitative Techniques and Statistics, Research Analysis and Business Policies. Summary of coverage areas provided by Peregrine Academics showed below average

performance relative weakness in Business Leadership, Economics, and Quantitative Research Techniques and Statistics. Faculty discussed assessment results and reviewed their syllabi to ensure that they reflect all topics/materials to be covered in each subject area so that our students will be able to gain the proficiency in the curriculum. It was recommended that faculty who are in charge of classes in the areas of Business Leadership, Economics, and Quantitative Research Techniques and Statistics examine their course syllabi, textbook selection, and teaching methods to improve our students' performance in these areas for coming years.

State Means of Assessment #2: Test-results of embedded questions in the final examinations of upper level accounting courses

Describe Data Collection Plan: Average total scores of embedded questions from related upper level courses will be collected and analyzed to assess graduates' business knowledge and critical thinking skills in each subject area. Data will be collected at the end of each semester

Define Criteria for Success with Rationale: Overall average of 72% or higher will be considered a success. The rationale is based upon our students' overall performance in previous years.

Describe Data Collected and Data Analysis: No data

Indicate Whether Criteria for Success Were Met: No data

Describe How Assessment Results Were Used to Improve the Program: Data need to be collected for analysis.

STUDENT LEARNING OUTCOME #2: Graduate will be able to demonstrate intermediate-level knowledge of financial reporting, auditing, cost accounting, accounting information systems, and taxation.

State Means of Assessment #1: The accounting faculty developed an in-house exam focusing on six areas. The test questions are prepared by the respective faculty in their disciplines using nationally recognized text books and question banks. The test would be administered and evaluated by the departmental faculty and the results will be analyzed to assess graduates' proficiency in these functional areas of business. From the analysis, each faculty in the department could know what is working and what is not working, and accordingly strategies will be developed for the class rooms and or existing curriculum.

Describe Data Collection Plan: Each semester, graduating senior candidates with an accounting major will take the in-house developed Accounting Competency Exam. The Accounting Competency Test is developed by accounting faculty in the department based on syllabi and SLOs from nationally accepted test banks and validated externally by a local panel of experts for reliability. The Accounting Competency Test focuses on six areas (1) intermediate accounting I & II, (2) governmental accounting, (3) auditing, (4) advanced accounting, (5) cost accounting, and (6) tax I & II.

Define Criteria for Success with Rationale: Quantitative assessment: higher than or equal to the aggregate of Peregrine Academics ACPC Exam's Accounting area will be considered a success.

Describe Data Collected and Data Analysis: No data.

Indicate Whether Criteria for Success Were Met: [Click here to enter text.](#)

Describe How Assessment Results Were Used to Improve the Program: Data need to be collected for analysis.

State Means of Assessment #2: A rigorous and relevant curricula is the backbone to success in any area of study. A curriculum and syllabus analysis is an examination of curriculum materials in order to identify their strong and weak characteristics

Describe Data Collection Plan: A curriculum pattern from another university that is accredited by the ACBSP was obtained and analyzed for positive and negative characteristics. In addition, a syllabus for an upper level accounting course was obtained and analyzed for strengths and weaknesses

Define Criteria for Success with Rationale: Qualitative Assessment: The absence of gaps in the curriculum pattern compared to another accredited university signifies success.

Describe Data Collected and Data Analysis: No data.

Indicate Whether Criteria for Success Were Met: [Click here to enter text.](#)

Describe How Assessment Results Were Used to Improve the Program: [Click here to enter text.](#)

STUDENT LEARNING OUTCOME #3: Grading results from scoring rubrics for individual/team written projects in senior level courses.

State Means of Assessment #1: Grading results from scoring rubrics for individual/team written projects in senior level courses

Describe Data Collection Plan: Rubrics are developed for related individual/team written projects. Each rubric is validated by panel of experts. Related project course rubrics will use the same scoring scale ranging from 1 to 10 for reliable data collection and analysis. Individual/team written projects in related courses will be evaluated by each instructor. The rubrics will be calibrated and tested for reliability among instructors in the courses and/or colleagues who have similar teaching background in the Department. Data will be collected and studied for analysis at the end of each semester.

Define Criteria for Success with Rationale: Overall average of 64% or higher will be considered success. The rationale is based upon our students' overall performance in previous years. Our students' performance in writing skills improved from 60% in academic year of 2010-2011 to 64% in academic year of 2011-2012.

Describe Data Collected and Data Analysis: No data.

Indicate Whether Criteria for Success Were Met: No data.

Describe How Assessment Results Were Used to Improve the Program: Data need to be collected for analysis

State Means of Assessment #2: Results from scoring rubrics for individual/team oral presentation projects in senior level courses.

Describe Data Collection Plan: Individual/team oral presentation projects in related courses will be evaluated by each instructor. Rubrics are developed for related oral presentation projects in senior level courses. Each rubric is validated externally by panel of experts. Related project rubrics will use the same scoring scale ranging from 1 to 10 for reliable data collection and analysis. Individual/team oral

presentation projects in related courses will be evaluated by each instructor. The rubrics will be calibrated and tested for reliability among instructors in the courses and/or colleagues who have similar teaching background in the Department. Special attention will be paid to the results of capstone course's (BA 451: Strategic Management) oral presentation project. Scores from categories in oral presentation rubrics will be collected and studied for analysis at the end of each semester.

Define Criteria for Success with Rationale: Overall average of 66% or higher will be considered success. The rationale is based upon our students' overall performance in previous years. Our students' performance in writing skills improved from 65% in academic year of 2010-2011 to 66% in academic year of 2011-2012.

Describe Data Collected and Data Analysis: No data

Indicate Whether Criteria for Success Were Met: No data

Describe How Assessment Results Were Used to Improve the Program: Data need to be collected for analysis.