# MISSISSIPPI VALLEY STATE UNIVERSITY

# ASSESSMENT PLAN/REPORT

# Educational Programs

|  |  |  |
| --- | --- | --- |
| Name: Jessica Barnes | Email: jessica.barnesmvsu@gmail.com | Assessment Period: AY 2019-2020 |
|  |  |  |
| Degree Program: Accounting BS | | Submission: Draft Report |
|  |  |  |
| 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. | | |
|  | | |
| Core Student Learning Outcomes: | | |
| 1. Graduates will be able to demonstrate sufficient proficiency in understanding the application of accounting principles and methods. 2. Graduates will be able to demonstrate intermediate –level knowledge of financial reporting, auditing, cost accounting, accounting information systems and taxation. 3. Graduates will be able to communicate their accounting capabilities effectively as evidence by their written and oral presentation. | | |
|  | | |
| 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.” | | |
|  | | |
| 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 departmental meetings, sub-group meetings and discussions as necessary throughout the academic year. | | |

## Student Learning Outcome 1

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Description: Graduates will be able to demonstrate sufficient proficiency in understanding the application of accounting principles and methods. | | | | | | |
| Student Learning Goal Supported: Discipline Mastery | | | | | | |
| ASSESSSMENT PLAN | | | | ASSESSMENT REPORT | | |
| Means of Assessment | Data Collection Plan | BenchmarksNumber & Description | | Data Collected | Benchmarks AchievedNumber & Description | |
| 1st: Test results of the Accounting Common Professional Component (ACPC) Exam by Peregrine Academics will be administered to all graduating senior candidates. 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 ACPC Exam will be administered by accounting faculty in the Spring semester at a set day and time. The scores in the specific areas of Accounting, Business Ethics in Accounting, Global Dimensions of Business Accounting, and Leadership in Accounting will be collected and analyzed to assess graduates’ knowledge and abitlity to illustrate skills in those specific areas. | 4 | Average total scores in the four specific areas being assessed that is higher than 60% will be considered a success. | Data not collected due to COVID-19. | 0 | Not applicable |
| 2nd: Test results of the in-house developed senior exit exam will be administered to all graduating senior candidates. The accounting faculty developed an in-house exam focusing on six areas: Financial Accounting, Governmental Accounting, Individual & Corporate Taxation, Cost Accounting, Advanced Accounting and Auditing.  The test questions are prepared by the respective faculty in their disciplines using nationally recognized text books and question banks.  This test will be an excellent means of assessing the graduates’ proficiency in understanding the application of accounting principles and methods. | Each Spring semester, graduating senior candidates will take the in-house developed exit exam. Average total scores will be collected and analyzed to assess graduates’ knowledge and critical thinking skills in each subject area. | 6 | Average total score of higher than 60% in each of the six functional areas being assessed will be considered a success. | Data not collected due to COVID-19. | 0 | Not applicable |

## Student Learning Outcome 2

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Description: Graduate will be able to demonstrate intermediate-level knowledge of financial reporting, auditing, cost accounting, accounting information systems, and taxation. | | | | | | |
| Student Learning Goal Supported: Critical Thinking - General | | | | | | |
| ASSESSSMENT PLAN | | | | ASSESSMENT REPORT | | |
| Means of Assessment | Data Collection Plan | BenchmarksNumber & Description | | Data Collected | Benchmarks AchievedNumber & Description | |
| 1st: Test results of embedded questions administered in senior level accounting classes. | Embedded questions for six major accounting areas (intermediate accounting I & II, (2) governmental accounting, (3) auditing, (4) advanced accounting, (5) cost accounting, and (6) tax I & II) are developed by accounting faculty using nationally recognized text books and question banks. These questions are included in the final exams of senior level courses. | 1 | Average total scores in the six specific areas being assessed that is higher than 60% will be considered a success. | Data not collected due to COVID-19. | 0 | Not applicable |
| 2nd: Results of the pre-post tests developed by Peregrine Academics. | Pre-post tests for 400 level courses auditing/taxation courses are developed by Peregrine Academics. These tests are administered in the beginning of a given semester and at the end of the semester. | 8 | 20% or higher on post-test in each of the areas will be considered a success. The areas covered include the following:  1. Audit evidence  2. Audit planning & analytical procedures  3. Audit reports  4. Audit strategy and the audit program  5. Completing the audit  6. Fraud auditing  7. Internal and government financial auditing and operations auditing  8. Legal liability | Pre tests were administered for AC 405 Auditing Theory to five students, but only two students completed the pre and post test. | 5 | Benchmarks were achieved in areas 1, 2, 5, 7 and 8 with increases of 55%, 60%, 25%, 42% and 63%. Benchmarks were not met in areas 3, 4 and 6. |

## Student Learning Outcome 3

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Description: Graduates will be able to communicate their accounting capabilities effectively as evidenced by their written and oral 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 : AACU written communication value rubric (adjusted as necessary) | Data will be collected for evaluation from faculty course embedded assessment reports and scoring rubrics for individual and team projects in senior level courses that require intensive writing skills. | 1 | Overall average of 64% or higher will be considered a success as benchmark. The rationale was derived from our students’ historical average performance on similar assignments and projects in the past. Scores for relevant categories in scoring rubrics for different written projects may need to be adjusted at the evaluators’ (or outside experts’) discretion as necessary. | Data not collected this academic year. | 0 | Not applicable |
| 2nd : AACU oral communication value rubric (adjusted as necessary) | Data will be collected for evaluation from faculty course embedded assessment reports and scoring rubrics for individual and team projects in senior level courses that require intensive oral communication skills. | 1 | Overall average of 64% or higher will be considered a success.  The rationale was derived from our students’ historical average performance on similar assignments and projects in the past. Scores for relevant categories in scoring rubrics for different projects may need to be adjusted at the evaluators’ (or outside experts’) discretion as necessary | Planned means of assessment was not executed. | 0 | Not applicable |

## IMPROVEMENTS OBSERVED DURING ACADEMIC YEAR

| ASSESSMENT REPORT | | |
| --- | --- | --- |
| **1** | SLO: Graduate will be able to demonstrate intermediate-level knowledge of financial reporting, auditing, cost accounting, accounting information systems, and taxation. | Year: AY 2018-19 |
| Student Learning Goal: Critical Thinking - General | Improvement Category: Gains in student learning |
| Description of Improvement #1:  Five of the eight benchmarks were achieved between pre and post tests. | |
| **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

  