# MISSISSIPPI VALLEY STATE UNIVERSITY

# ASSESSMENT PLAN/REPORT

# Educational Programs

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| Name: Jessica Barnes | Email: jessica.barnesmvsu@gmail.com | Assessment Period: AY 2020-2021 |
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| Degree Program: Accounting BS | Submission: Draft 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 be 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, governmental accounting and taxation.3. Graduates will be able to demonstrate professional communication skills as evidence by their written 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 to 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 |
| 1stThe Accounting Common Professional Component (ACPC) Exam by Peregrine Academics will be administered to all graduating senior candidates. Students will be assessed in the following 4 According focus areas: 1. Accounting; 2. Business Ethics in Accounting; 3. Global Dimensions of Business Accounting; 4. Leadership in Accounting. | 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.   | The exam was administered on April 27, 2021 to three candidates for graduation via Peregrine Academics’ website. Subsequent to that date, the department was provided with a breakdown of each student’s score in each area as well as their results compared to Peregrine's Academics' ACBSP aggregate pool.  | 4 | All benchmarks were achieved. MVSU averages were:1. 73.33 % in Accounting2. 86.67% in Business Ethics in Accounting, 3. 76.67% in Global Dimensions of Busines Accouting, 4. 70% in Leadership in Accounting. |
| 2nd:  | Click here to enter text. | 0 | Describe benchmarks for Means of Assessment #2  | Describe data collected  | 0 | Evaluate success of benchmarks |

## Student Learning Outcome 2

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| Description: Graduate will be able to demonstrate technical competencies financial reporting, auditing, cost accounting, governmental 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 |
| Test results of the comprehensive final exam in junior level intermediate accounting course. The exam covers 12 chapters: 1. Financial Accouting & Accounting Standards; 2. Conceptual Framework for Financial Reporting; 3. The Accounting Information System; 4. Income Statement; 5. Balance sheet & Statement of Cash Flows; 6. Accounting and the Time Value of Money; 7. Cash & Receivables; 8. Valuation of Inventories; 9. Additionall Valuation Issues; 10. Acquisition & Disporisiton of Property, Plant and Equipement; 11. Depreciaiton, Impairments & Depletion; 12. Intangible Assets. This test will be an excellent means of assessing the graduates’ proficiency in understanding the application of accounting principles and methods. | The comprehensive final exam will be administered in AC 301 Intermediate Accounting I during the Fall semester. Total scores will be collected and analyzed to assess students’ knowledge and skills in each subject area.  | 12 | 70% of students are expected to score 60% or higher in each of the 12 areas being assessed to be considered a success.   | Planned means of assessment was executed. | 11 | All but one area being assessed did not meet the benchmark.1. Ch. 1 - 95%2. Ch. 2 - 100%3. Ch. 3 - 84%4. Ch. 4 - 72.5%5. Ch. 5 - 80%6. Ch. 6 - 50%7. Ch. 7 - 72.5%8. Ch. 8 - 77%9. Ch. 9 - 73%10. Ch. 10 - 77%11. Ch. 11 - 84%12. Ch. 12 - 77% |
| 2nd | Describe data collection plan  | 0 | Click here to enter text. | Describe data collected  | 0 | Evaluate success of benchmarks |

## 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 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 : Students will be required to complete case simulations in AC 405 - Auditing Theory. The assignment will be graded using a four-point grading rubric in the following areas: 1. Accuracy of facts and citation2. Organization and cohesion3. Mechanics and grammarRubric ScaleExcellent: 4Good: 3Fair: 2Poor: 1 | Data will be collected from AC 405 in the Fall semester.  | 3 | Students are expected to score an average of 3.0 or higher in each of the following categories:1. Accuracy of facts and citation2. Organization and cohesion3. Mechanics and garmmar | Data collected as planned.  | 2 | Two of three benchmarks were met. 1. Accuracy of facts and citation - 2.82. Organization and cohesion - 3.33. Mechanics - 3.2 |
| Describe Means of Assessment 2  | 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: Graduates will be able to evaluate and apply the rules, principles and methods of accounting.  | Year: AY 2020-2021 |
| 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

Enter Appendix text here.

### Pictures

  