

**ASSESSMENT RECORD FOR
DEPARTMENT
OF**

Accountancy Department
(Academic Department Name)

2009-2010
(Assessment Period Covered)

October 1, 2010
(Date Submitted)

Includes Assessment Reports for those Instructional Programs listed below:

Title of Instructional Degree Program

Degree Level

Bachelors,

(Associate,

Master's, etc.)

Accountancy

Bachelors

Submitted By: Dell Ann Janney

(Departmental Chair or Faculty Assessment Representative)

**ASSESSMENT REPORT
FOR
Accountancy
Department (Major)**

2009-2010

(Assessment Period Covered)

October 1, 2010

(Date Submitted)

Expanded Statement of Institutional Purpose Linkage:

College Mission Statement: The mission of Culver-Stockton College is to provide **students of promise a superb education** within an **active learning community** founded upon **integrity** and the **best values of faith and the human spirit**.

The Community

Culver-Stockton College accomplishes this mission as a learning-centered community committed to freedom of inquiry, excellence in teaching, and its heritage as a midwestern college in covenant with the Christian Church (Disciples of Christ).

Department Mission Statement: The mission of the Culver-Stockton College Business Division is to prepare business students of promise for successful careers or graduate school through experiential learning and corporate experiences.

College Objective(s): To prepare the student for career or graduate study or a chosen career through programs that provide in-depth knowledge, disciplinary methodologies, professional specialization and experiential learning.

Intended Outcomes/Objectives:

1: Accountancy graduates will demonstrate the ability to communicate effectively.

2. Accountancy graduates will demonstrate proficiency in financial and managerial Accounting concepts.

3. Accountancy graduates will be well prepared for their first employment upon graduation.

ASSESSMENT REPORT FOR

Accountancy

Academic Department (Major)

2009-2010

October 1, 2010

(Assessment Period Covered)

(Date Submitted)

Intended Outcomes/Objectives:

1. Accountancy graduates will demonstrate the ability to communicate effectively.

First Means of Assessment for Objective Identified Above:

Assessment Criteria and Procedures: The faculty will collect artifacts for review as evidence of the students' ability to write effectively. The artifact will be rated by an independent faculty using a rubric. Graduates will achieve an average score of 80% (on a scale of 0-100%).

Summary of Data Collected: Students completed an accounting research project on a recently issued financial accounting standard or a general research project. The average rating on the twelve accounting research projects was an 81%.

Use of Results: The goal was met; however, continued weaknesses are noted. Proper citation and formatting still continues to be a problem and is an area for improvement. To achieve improvements, faculty will require a rough draft that will also be reviewed for grammar by the TASC tutors.

Budget Implications: None.

ASSESSMENT REPORT

FOR

Accountancy

Academic Department (Major)

2009-2010

(Assessment Period Covered)

October 1, 2010

(Date Submitted)

Intended Outcomes/Objectives:

2. Accountancy graduates will demonstrate proficiency in financial, managerial accounting, tax and auditing concepts.

First Means of Assessment for Objective Identified Above:

Assessment Criteria and Procedures: Accountancy graduates will take the Gleim Assessment examination. This exam will be required for a grade and will be completed in Advanced Accounting. Accountancy graduates will achieve an average score of 55% or above on the examination.

Summary of Assessment Data Collected: The average score earned by Accounting graduates on the Gleim Assessment examination was a 49%. (15 of 15 graduates completed the exam for the two year period 2008-2010.)

Use of Results: The Accounting graduates scored below the desired average on the Gleim Assessment examination. This was the second year of using the Gleim Assessment examination, which draws questions from the CPA exam question banks.

Note: Our curriculum does not directly prepare students to sit for the exam; however, the faculty desires to implement content that will expose the students to the types of testing formats that are used on the CPA examination. Content tends to be advanced beyond the level of material coverage in undergraduate. Faculty is considering revising the testing instrument to better measure the learning of the content material in the curriculum.

Some graduates taking the Assessment examination had not completed all coursework prior to the administering of the exam. To better prepare students for the Gleim Assessment examination, students will complete comprehensive examinations using CPA examination test questions at the end of some required Accounting courses. In addition, students will be required to complete an exam review in the Capstone course, which was not able to be implemented last year.

Budget Implications: Gleim Assessment examination cost is \$15 per student.

ASSESSMENT REPORT FOR

Accountancy

Academic Department (Major)

2009-2010

October 1, 2010

(Assessment Period Covered)

(Date Submitted)

Intended Outcomes/Objectives:

3. Accounting graduates will be well prepared for their first employment upon graduation.

First Means of Assessment for Objective Identified Above:

Assessment Criteria and Procedures: A survey of accounting graduates one year out and five years out will be administered. Seventy-five percent of accounting graduates who respond when surveyed will respond positively that they were well prepared for their first employment in each of the categories below. A two-year moving average will be used.

Summary of Assessment Data Collected:

- (1) 87% (13 out of 15) responded that the C-SC accounting curriculum prepared them for current employment in regard to effective writing.
- (2) 86% (12 out of 14) responded that the C-SC accounting curriculum prepared them for current employment in regard to business software applications.
- (3) 92% (11 out of 12) responded that the C-SC accounting curriculum prepared them for current employment in regard to business presentations.
- (4) 100% (13 out of 13) responded that the C-SC accounting curriculum prepared them for current employment in regard to financial & managerial accounting concepts.
- (5) 92% (12 out of 13) responded that the C-SC accounting curriculum prepared them for current employment in regard to use of research tools.

Use of Results: The goal was met in each of the areas surveyed. (2) The respondents indicated affirmatively that the use of advanced Excel is especially valuable. *We offered an advanced Excel workshop, but are reevaluating how to integrate this content into the program.*

Note: These results reflect a three-year moving average.

Budget Implications: The cost of the Advanced Excel workshop was \$1,000.

Second Means of Assessment for Objective Identified Above:

Assessment Criteria and Procedures: An evaluation will be completed by internship supervisor assessing intern performance (on a 5 point scale with 5 being excellent and 1 being poor.). The average rating received by Accounting graduates will be a 4.0 or above (average rating was increased from 3.5 to 4.0 in 2008-2009.) A three-year moving average will be used.

Summary of Assessment Data Collected: The average score received by accounting majors is a 4.75. A three-year moving average was used due to the small number of graduates.

Use of Results: The scores received are significantly above the average, indicating that students are performing well.

Budget Implications: None.