

**ASSESSMENT RECORD FOR
DEPARTMENT
OF**

Accountancy Department
(Academic Department Name)

2010-2011
(Assessment Period Covered)

October 1, 2011
(Date Submitted)

Includes Assessment Reports for those Instructional Programs listed below:

Title of Instructional Degree Program

Degree Level

(Associate,
Bachelors,
Master's, etc.)

Accountancy

Bachelors

Submitted By: Dell Ann Janney

(Departmental Chair or Faculty Assessment Representative)

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

2010-2011

(Assessment Period Covered)

October 1, 2011

(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 ensure each student is skilled in critical thinking, effective communicating, and creative problem solving.

-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)

2010-2011

October 1, 2011

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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 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 eleven accounting research projects from 2009-2010 and 2010-2011 was an 86%.

Use of Results: The goal was exceeded. In 2010-2011, the research project completed by students was reviewed in rough drafts and students were given the opportunity to re-write, thus, possibly inflating the scores. Improvements may also have been accomplished as a result of faculty utilizing library staff to better communicate proper citations and formatting in the capstone project.

Budget Implications: None.

ASSESSMENT REPORT

FOR

Accountancy

Academic Department (Major)

2010-2011

October 1, 2011

(Assessment Period Covered)

(Date Submitted)

Intended Outcomes/Objectives:

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

First Means of Assessment for Objective Identified Above:

Assessment Criteria and Procedures: Accountancy graduates will take the Perregrine 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.

Accounting graduates will score above the aggregate score on the Perregrine Assessment examination in all required courses.

Summary of Assessment Data Collected: The average score earned by Accounting graduates on the Perregrine Assessment examination was a 58%, which was below the aggregate average of 62%. The average score for Accounting graduates is "Average" per Perregrine's test results. (5 of 5 graduates completed the exam for the one year period 2009-2010 and a cumulative score is not reported as this is the first year for using this assessment test.) A score of 60 – 69% is "Above Average."

	C-SC Average	Aggregate Average
Accounting	72%	56%
Finance	66%	53%
Economics	46%	53%
Info Mgmt Systems	72%	66%
Legal Environment	60%	64%
Management	58%	62%
Marketing	40%	56%
Total Score	58%	62%

Use of Results: The Accounting graduates scored below the aggregate average on the Perregrine Assessment examination. This was the first year of using the Perregrine Assessment examination, which includes test questions on accounting, business communications, ethics in accounting, finance, strategic management, economics, leadership, global business, MIS, legal environment, management, marketing and statistics. For next year's assessment, faculty will reevaluate the testing instrument. Note: Faculty chose to use the Perregrine Assessment examination because it provided benchmarks with other colleges and universities.

Some graduates taking the Assessment examination had not completed all coursework that is covered on the exam because it is not required for graduation, such as business communications, strategic management, leadership, and global business. Because the examination does not match our curriculum, the faculty is considering changing to a different assessment examination or modifying the Perregrine examination. Although an assessment exam review was conducted, the material covered in the review did not match the exam content.

Budget Implications: Perregrine Assessment examination cost is \$40 per student.

ASSESSMENT REPORT FOR

Accountancy

Academic Department (Major)

2010-2011

October 1, 2011

(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 three years out (changed from 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 three-year moving average will be used.

Summary of Assessment Data Collected:

- (1) 88% (14 out of 16) responded that the C-SC accounting curriculum prepared them for current employment in regard to effective writing.
- (2) 87% (13 out of 15) responded that the C-SC accounting curriculum prepared them for current employment in regard to business software applications.
- (3) 92% (12 out of 13) responded that the C-SC accounting curriculum prepared them for current employment in regard to business presentations.
- (4) 100% (14 out of 14) 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; however, significant comments are noted. Significant feedback includes: (1) "Writing professional emails" was most frequently cited. Faculty will incorporate electronic communication into the curriculum in the MIS and Professional Development coursework. (2) The respondents indicated affirmatively that the use of advanced Excel (text, formatting functions, advanced uses of if statements and intermediate uses of pivot tables and macros) is critical. A respondent also recommended the inclusion of tax software in the curriculum. We plan to integrate tax software into the Income Tax class.

Budget Implications: An additional faculty member is needed to teach the advanced Excel course. Tax software will be included with the required textbook.

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 the accounting majors is a 4.78. A total of ten employer evaluations were submitted to the Career Center for the three year period (2008-2011). 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.