

**ASSESSMENT RECORD FOR
DEPARTMENT
OF**

ACCOUNTING and INFORMATON SYSTEMS
(Academic Department Name)

June 1, 2006 – May 31, 2007
(Assessment Period Covered)

October 15, 2007
(Date Submitted)

Includes Assessment Reports for those Instructional Programs listed below:

Title of Instructional Degree Program

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

Accounting Information Systems

BBA

Management Information Systems

BBA

Submitted By: Peter Huey
(Departmental Chair or Faculty Assessment Representative)

ASSESSMENT REPORT FOR

Accounting and Information Systems

(Instructional Degree Program)

BBA

(Degree Level)

June 1, 2006 – May 31, 2007

(Assessment Period Covered)

October 12, 2007

(Date Submitted)

Expanded Statement of Institutional Purpose Linkage:

Institutional Mission Reference: As a university committed to the liberal arts as fundamental to education and committed to our affiliation with the Presbyterian Church (U.S.A.), Schreiner is dedicated to excellence in preparing students to live purposeful, humane and productive lives in their work, faith groups, families and communities.

College/University Goal(s) Supported: Schreiner is dedicated primarily to educating undergraduate students in the liberal arts, sciences, and professional disciplines, preparing them for entry into specific careers and graduate or professional programs.

Intended Educational (Student) Outcomes:

1. An Accounting and Information Systems graduate will demonstrate an understanding of financial statement preparation and reporting in accordance with generally accepted accounting principles.
2. An Accounting and Information Systems graduate will demonstrate an understanding of conducting an audit in accordance with generally accepted auditing standards.
3. An Accounting and Information Systems graduate will demonstrate an understanding of the taxation of individuals, corporations, and partnerships and applicable Internal Revenue Service Code sections.
4. An Accounting and Information Systems graduate will demonstrate a proficiency in Information System Theory and Practice, and Systems Analysis and Design.

ASSESSMENT REPORT FOR

Accounting and Information Systems
(Instructional Degree Program)

BBA
(Degree Level)

June 1, 2006 – May 31, 2007
(Assessment Period Covered)

October 15, 2007
(Date Submitted)

Intended Educational (Student) Outcome:

NOTE: There should be one form C for each intended outcome listed on form B. Intended outcome should be restated in the box immediately below and the intended outcome number entered in the blank spaces.

1 An Accounting and Information Systems graduate will demonstrate an understanding of financial statement preparation and reporting in accordance with generally accepted accounting principles.

First Means of Assessment for Outcome Identified Above:

1 a. Means of Program Assessment & Criteria for Success: The assessment of specific course objectives in the Intermediate Accounting III course final examination was used as a means of assessing Financial Accounting. At least seventy percent of students tested scoring 70% or more on the specific objective tested was considered satisfactory performance. The objective (1) “Demonstrate an understanding of Accounting for Leases” (objective number three on the course syllabi), and (2) “Demonstrate an understanding of The Statement of Cash Flow” (objective number 4 on the course syllabi) were the two objectives assessed by questions and problems imbedded in the final examination. In future years other course objectives will be assessed.

1 a. Summary of Assessment Data Collected: Satisfactory performance for objective number one on the assessment test was 62.5 % or (5 of 8 students scoring 70% or above on the assessment test) indicating a need for greater emphasis on accounting for leases in the Intermediate Accounting III course. Satisfactory performance for objective number two on the assessment test was 75% (6 of 8 students scoring 70% or above on the assessment test) indicating satisfactory performance in the area of understanding all aspects of the Cash Flow Statement.

1 a. Use of Results to Improve Instructional Program: The Intermediate Accounting III course was designed as a third semester of intermediate accounting two years ago to allow additional time to cover troublesome areas in financial accounting and it has been a very successful addition in helping us to meet our goals in financial accounting. Accounting for Leases is an all encompassing area in accounting and is a difficult area in which to understand all aspects of the topic. More coverage will be given to this area in the future accounting courses.

ASSESSMENT REPORT FOR

Accounting and Information Systems
(Instructional Degree Program)

BBA
(Degree Level)

June 1, 2006 – May 31, 2007
(Assessment Period Covered)

October 15, 2007
(Date Submitted)

Intended Educational (Student) Outcome:

NOTE: There should be one form C for each intended outcome listed on form B. Intended outcome should be restated in the box immediately below and the intended outcome number entered in the blank spaces.

2 An Accounting and Information Systems graduate will demonstrate an understanding of conducting an audit in accordance with generally accepted auditing standards.

First Means of Assessment for Outcome Identified Above:

2 a. Means of Program Assessment & Criteria for Success: The assessment of specific course objectives in the Auditing Theory and Practice course (ACCT 4303) final examination was used as a means of assessing an understanding of conducting an audit in accordance with generally accepted auditing standards. The objective “Preparing and Understanding Audit reports (objective number three on the course syllabi for Auditing Theory and Practice) was assessed by questions and problems imbedded in the final examination. At least 70% of students assessed scoring 70% or more on the specific objective assessed was considered satisfactory performance.

2 a. Summary of Assessment Data Collected: Satisfactory performance on the assessment test was 100% (6 of 6 students scoring 70% or more on the assessment test).

2 a. Use of Results to Improve Instructional Program: The assessment results indicate a satisfactory outcome is being achieved in the area of Preparing and Understanding Audit Reports. In the future objectives such as (1) Understanding the concepts and approaches to auditing, (2) Understanding generally accepted auditing standards, (3) scope, nature and changes in assurance services and (4) other appropriate learning objectives will be assessed.

ASSESSMENT REPORT FOR

Accounting and Information Systems
(Instructional Degree Program)

BBA
(Degree Level)

June 1, 2006 – May 31, 2007
(Assessment Period Covered)

October 15, 2007
(Date Submitted)

Intended Educational (Student) Outcome:

NOTE: There should be one form C for each intended outcome listed on form B. Intended outcome should be restated in the box immediately below and the intended outcome number entered in the blank spaces.

3 Accounting and Information Systems graduates will demonstrate an understanding of the taxation of individuals, corporations, and partnerships and applicable Internal Revenue Service Code sections.

First Means of Assessment for Outcome Identified Above:

3 a. Means of Program Assessment & Criteria for Success: The assessment of specific course objectives in the Corporation/Partnership course (ACCT 3306) final examination was used as a means of assessing the understanding of the taxation of individual, corporations, and partnerships and applicable Internal Revenue Code sections. At least 70% of students tested scoring 70% or more on the specific objective tested was considered satisfactory performance. The objective “To demonstrate an understanding of the organization and capital structure of the corporation, and property transfers and basis” (objective number 3 on the course syllabi) for ACCT 3306 was the objective assessed by the use of questions and problems imbedded in the final examination. In future years other course objectives will be assessed.

3 a. Summary of Assessment Data Collected: Satisfactory performance on the objective assessed was 83.3% (5 of 6 students scoring 70% or above on the objective assessed).

3 a. Use of Results to Improve Instructional Program: The assessment tests indicate that desired outcomes are being achieved in the area of the organization and capital structure of the corporation and property transfers and basis. In future assessments the understanding of Flow-Throw Entities, the Formation and Operation of Partnerships and S Corporations will be conducted.

ASSESSMENT REPORT FOR

Accounting and Information Systems
(Instructional Degree Program)

BBA
(Degree Level)

June 1, 2006 – May 31, 2007
(Assessment Period Covered)

October 15, 2007
(Date Submitted)

Intended Educational (Student) Outcome:

NOTE: There should be one form C for each intended outcome listed on form B. Intended outcome should be restated in the box immediately below and the intended outcome number entered in the blank spaces.

4 Accounting and Information Systems graduates will demonstrate a proficiency in Information System Theory and Practice, and Systems Analysis and Design.

First Means of Assessment for Outcome Identified Above:

4 a. Means of Program Assessment & Criteria for Success: The course grade in the 'IS Theory and Practice' course and the 'IS Systems Analysis & Design' course were used as the assessment test. Satisfactory performance is a grade of C or better in these two courses by accounting majors taking the course.

4 a. Summary of Assessment Data Collected: Satisfactory performance on the assessment test for Theory and practice was 100%. All eleven students (accounting majors) taking the Theory and Practice course made a grade of C or better. Satisfactory performance on the assessment test for the Systems Analysis and Design course was 88%. Seven of eight accounting majors made a grade of C or better.

4 a. Use of Results to Improve Instructional Program: This is the first year an effort has been made to assess the Information Systems component the AIS major. Although satisfactory performance was achieved using course grades to measure outcomes for the current review period, in the future we hope to measure specific objectives in these courses.