# ASSESSMENT RECORD FOR DEPARTMENT OF ACCOUNTING and INFORMATION SYSTEMS

(ACADEMIC DEPARTMENT NAME)

**June 1, 2007 – May 31, 2008**  
(Assessment Period Covered)  
**October 15, 2008**  
(Date Submitted)

Includes Assessment Reports for those Instructional Programs listed below:

<table>
<thead>
<tr>
<th>Title of Instructional Degree Program</th>
<th>Degree Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting</td>
<td>BBA</td>
</tr>
</tbody>
</table>

Submitted By:  
Peter Huey  
(Departmental Chair or Faculty Assessment Representative)
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 graduate will demonstrate an understanding of financial statement preparation, analysis, and reporting in accordance with generally accepted accounting principles.

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

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

4. An Accounting graduate will demonstrate a proficiency in Information System Theory and Practice, and Systems Analysis and Design.
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 graduate will demonstrate an understanding of financial statement preparation, analysis, 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 Accounting graduates’ ability to demonstrate an understanding of financial statement preparation and reporting in accordance with GAAP was assessed by comprehensive final examinations in the capstone Intermediate Accounting course. Students scoring 70% or more on this exam were considered satisfactory performance.

1_a. Summary of Assessment Data Collected: Satisfactory performance for this objective was actualized by 80 % of the Intermediate Accounting III students.

1_a. Use of Results to Improve Instructional Program: More coverage will be given to the areas of pensions and accounting for leases in future Intermediate Accounting courses. Beginning Spring 2009 semester, students will be assessed by a major field exam.
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) was accomplished by testing the students throughout the semester. The objective: “Understanding the concepts, standards and techniques employed by independent public accountants in the examination of financial statements” was considered met if students scored 70% or more. 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 83% (5 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 examination of and reporting on financial statements. Beginning Spring 2009 semester, students will be assessed by a major field exam.
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 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 objectives in the Individual and Corporation/Partnership courses were accomplished by testing throughout the semester. At least 70% of students scoring 70% or more on the specific objectives tested is considered satisfactory performance.

3 a. Summary of Assessment Data Collected: Satisfactory performance was considered accomplished when students scored 70% or above. 83.3% (5 of 6 students) met this objective.

3 a. Use of Results to Improve Instructional Program: The assessment tests indicate that desired outcomes are being achieved. Beginning Spring 2009 semester, students will be assessed by a major field exam.
### 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Accounting graduates will demonstrate a proficiency in Information System Theory and Practice, and Systems Analysis and Design.</td>
</tr>
</tbody>
</table>

### First Means of Assessment for Outcome Identified Above:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>a. Means of Program Assessment &amp; Criteria for Success: Graduates successfully completed a team and individual project that demonstrated their ability to analyze and design information systems. Satisfactory performance (C or better) is measured by the functionality of their designed information system and by examination of their analytical abilities. Beginning Spring 2009 semester, students will be assessed by a major field exam.</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>a. Summary of Assessment Data Collected: 100 % of graduates were able to perform and utilize techniques for successful development of information systems.</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>a. Use of Results to Improve Instructional Program: Increased class time will be devoted to coverage of proper methodologies in software design. Beginning Spring 2009 semester, students will be assessed by a major field exam.</td>
</tr>
</tbody>
</table>