Accounting and Business Administration (UG)

Assessed by: Department of Business Faculty

Cycle of Assessment: Fall 2014-Spring 2015

Mission Statement:

The Malone University Department of Business provides its students with an education that integrates course-specific skills and knowledge with program-wide Christian values, including stewardship and integrity. This is accomplished by a faculty with solid academic credentials who combine practical experience and applied theoretical tools and systems. Independent analytical thought and evaluation are encouraged in the classroom, in an atmosphere of mutual respect.

Program Goals:

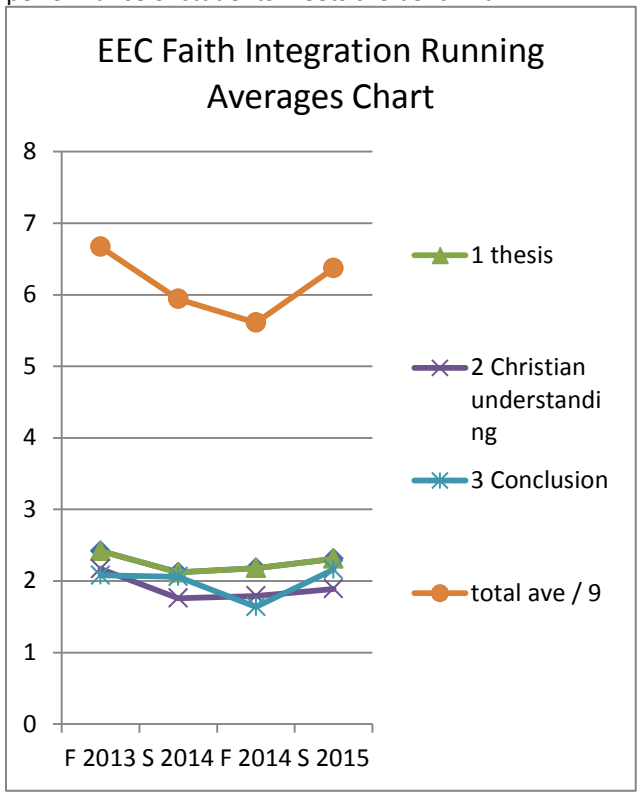
Business Administration

1. Provide opportunities for students to reflect on the role of Christian faith in business
2. Provide opportunities for students to interact with business people.
3. Provide opportunities for students to engage in the study and resolution of business related problems.
4. Develop students who will use their business education to contribute to their church, community, and beyond throughout their careers

Accounting

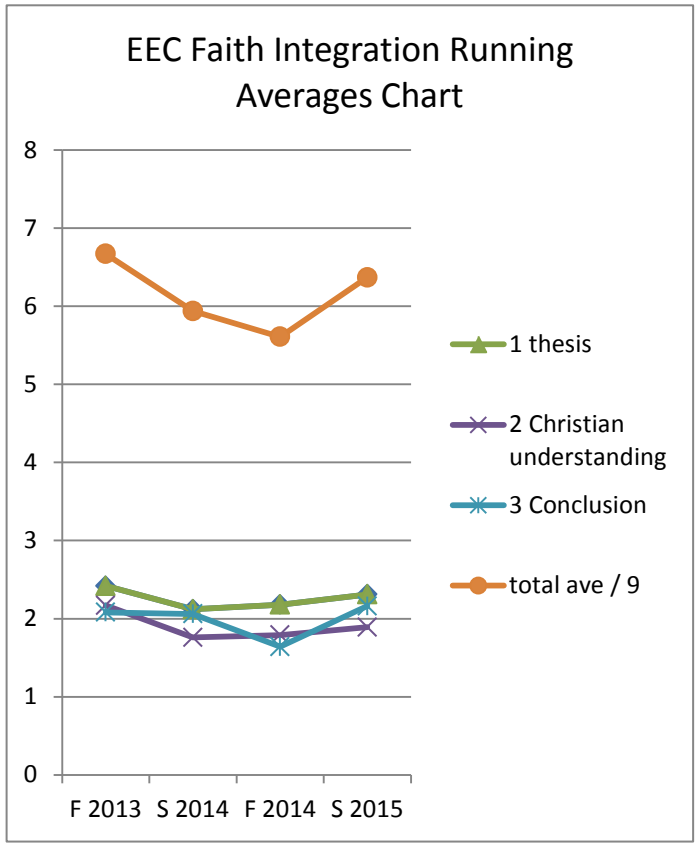
1. Provide opportunities for students to reflect on the role of Christian faith in the accounting profession
2. Provide opportunities for students to interact with business people.
3. Provide opportunities for students to engage in the study and resolution of accounting and business related problems.
4. Develop students who will use their accounting education to contribute to their church, community, and beyond throughout their careers

Note: the Accounting major includes all courses in the Business Administration major except for 2 elective courses, and so these majors are assessed together.

Program Intended Learning Outcomes (PILO)	**Means of Program Assessment & Criteria for Success**	**Summary of Data Collected**	**Use of Results**
1) Students will be able to integrate course-specific skills and knowledge with the program-wide values of stewardship and integrity.	The Values Integration Case (VIC) has been replaced by an Embedded Ethics Case (EEC) in the BUS 330 course. The EEC is included in the BUS 330 course and examines the following faith integration dimensions: ethical issues identification, evidence of Christian understanding, and explaining Christian wisdom. The overall score on the EEC is used to assess this outcome, as the ethical issues of the case are in the context of a business problem. (The maximum possible total score is 9 points.)	Four administrations of the EEC have occurred in this assessment cycle. 62 students participated in the assessment. The running average student score on the EEC was 6.15 (out of 9 points. With a new scale of 9.0, then 6.0 would indicate satisfaction.) The overall performance of students meets the benchmark. 	Continue to require an ethics assignment in the BUS 330 course in order to verify that faith integration is a focus of each program's goals. While each course faces students with ethics questions, related to the subject area, the EEC requires an in depth and intentional use of faith and ethical concepts within the student's defense of his or her position/ resolution on the case.

2) Students will be able to demonstrate knowledge of current business practice and theory.	The Major Fields Test (MFT), the BLA (Business Learning Assessment) UG Test, and the EEC (see item #1 for the description) are used to assess this area. The MFT is included as a course requirement in the BUS 453 course (the Capstone course in both the Accounting and Business Administration majors.) The Department of Business faculty reviews the results and recommends areas for attention. Historically, the recommendation for attention was based on average assessment indicator scores outside of the interquartile range and/or institutional means outside of the interquartile range. (The MFT consists of 120 multiple-choice questions and is a proctored test that is closed-book. It lasts two hours.) The BLA Test is an online test comparable to the MFT; however, this test is created by the Department of Business faculty, based on what we teach. This test is administered as a pre-test in ECON 202 and as a post-test in BUS 453.	The MFT computes total scores for each tested area of business: accounting, economics, finance, international business, information systems, business law, management, and marketing. The test also provides student and institutional averages for across the functional areas. The scores over the years have been overall good, however the scores of the Spring 2015 class were extraordinarily low. It is surprising that the scores of the Fall semester students were remarkably higher than the scores of the Spring Semester for the 2014 2015 year. The lowest score for the Spring class was 5%, scored in Management while the Fall class scored 57%. The highest score for this year was 61% in accounting by the Fall class, while the Spring class scored only a 6% in accounting. It should be noted that our Departmental faculty member who teaches Strategy was on sabbatical during the Spring Semester, so the purpose of the MFT might not have been properly communicated to the class by the adjunct teacher. Our institutional overall scores fell this year for both semesters, dropping Malone from 71 to 41 for the Fall, and from 86 to 10 for the Spring semester students. The BLA Test results for the 2014 – 2015 year compare pre-test to post test results. The mean score of the pre-test was 36.90. The mean score for the post- test was 55.29. The score indicates statistically significant improvement. The differences might be higher, but the ECON scores include adult learners who are taking Economics through our online platform, so they have work experience raising their knowledge levels.	An intended strength of the Accounting and Business Administration UG majors is the focus on management and ethics. Results indicated better performance on the BLA than on the MFT, for this academic year.

3) Students will be able to identify and address major issues presented by a business problem.	The MFT, BLA Test, and EEC are used to assess this area (see items #1 and #2 above for the descriptions).	The EEC, MFT, and BLA results discussed in items #1 and 2 above are applicable to this area.	The Department of Business weaves problem solving skills into each of its classes, along with ethics problems to discuss. We will see if we continue to find a downward trend in the testing results, but the Spring semester does seem to be an aberration in the history of our institution's MFT results.

4) Students will be able to identify and resolve ethical dilemmas, while taking into consideration the impact on God's world.	The EEC is used to assess this area (see item #1 above for the description).	The results as explained in items #1 and #2 above are applicable to this area. The EEC assesses 3 categories: identification of ethical issues, evidence of Christian understanding, and explaining Christian wisdom. Using 2.0 as a desirable score out of 3, in each component area in order to meet the objectives, the overall performance was satisfactory. A benchmark of 5 out 9 is desirable as an overall score.  	Continue to require an ethics assignment in each UG Accounting and Business course, as well as the EEC in the BUS 330 course. As additional data are collected for the EEC, the standards can be refined.