Oral Roberts University College of Business

Accounting Program Assessment Outcome Report

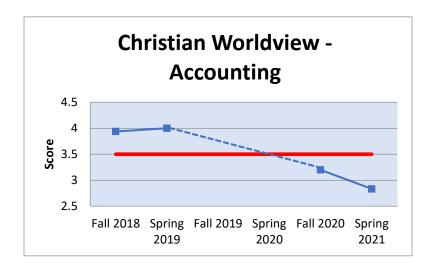
2018-2021

COB Shared Outcome #1 Assessment

| Program Goal | Program Learning | Course Outcome | Performance | Criteria for |
|---------------------|---------------------|---------------------|----------------------|----------------|
| | Outcome | | Activity (Artifact) | Success |
| Demonstrate a | Apply and identify | Demonstrate a | Completion of a | Mean of 3.5 or |
| Christian Worldview | appropriate | foundation for | written reflections | higher |
| | business behaviors | understanding | paper with Christian | |
| | for Christian | business | business practices | |
| | business | fundamentals and | and ethical | |
| | practitioners | practicing business | standards. (BUS | |
| | through the | from a Christian | 100). | |
| | integration of | perspective (BUS | | |
| | Christian worldview | 100). | | |
| | and | | | |
| | professionalism. | | | |

Longitudinal Data (Direct Measures):

| Semester | N | Score |
|-------------|----|-------------------|
| Fall 2018 | 12 | 3.938 |
| Spring 2019 | 12 | 4.00 |
| Fall 2019 | 23 | No data available |
| Spring 2020 | 7 | No data available |
| Fall 2020 | 9 | 3.2 |
| Spring 2021 | 7 | 2.833 |



[8/5/20]: No data was available for this assessment period.

[1/6/21]: Mean goal was not met, no analysis or conclusions given.

[8/19/21]: Mean goal was not met. Assessment is in an introductory course for new students. No action can be taken.

Actions Taken:

[8/5/20]: None available.

[1/6/21]: No actions taken or improvements made.

[8/19/21]: No actions to be taken

COB Shared Outcome #2 Assessment

| Program Goal | Program Learning Outcome | Course Outcome | Performance Activity (Artifact) | Criteria for Success |
|--|--|--|---|--|
| Demonstrate business knowledge and application | Apply business theories and concepts of the core functional areas of business (accounting, marketing, management, finance, and economics) in an integrated manner. | Examine and demonstrate an understanding of the operations of firms within industries from a macro perspective and the implementation of strategic planning (LMGT 431) | Completion of the Major Field Test (MGT 431). | Overall Score in the 75 th percentile; Mean of 3.5 or higher in accounting |

Longitudinal Data (Direct Measures):

| Semester | N | Score |
|-------------|----|-------------------|
| Fall 2018 | 10 | 3.438 |
| Spring 2019 | 6 | 4.0 |
| Fall 2019 | 14 | 3.5 |
| Spring 2020 | 9 | No data available |
| Fall 2020 | 4 | 4.0 |
| Spring 2021 | 19 | 2.5 |



See MFT Report for Overall Score conclusions.

Discipline-specific comments below:

[8/5/20]: No data was available for this assessment period due to COVID.

[1/6/21]: Mean goal was met.

[8/19/21] Mean goal was not met.

- 1) The scores may have been affected by physical and mental fatigue due to shortened semester and the lack of a spring break. Many significant projects due the same time.
- 2) English was not the primary language for 16.67%
- 3) Students who took the MFT in spring 2021 were academically weaker than in the fall of 2020.
 - a. 11.11% % of students had D's or Fs in upper-level accounting courses (they repeated courses and two students did not graduate due to Ds in Spring of 2021)
 - b. 16.67% of students had Ds in Financial Management
 - c. 27.8% % of students had a cumulative GPAs below 3.0 and Fall 0% had GPAs below 3.0
 - d. 33.33% had withdrawn from Upper-level accounting courses due to poor performance.
 - e. 11.11% had two or more withdrawals from Upper-level accounting courses.
 - f. The average cumulative GPA was 3.31 in Spring 2021 and 3.66 in the Fall 2020
 - g. Fall 18 Students (1 accounting major did not take the MFT), Spring 4 Students
- 4) The policy of 2.4 GPA Strategic Management pre-requisite should reduce the number of academically weak students who are taking the MFT

Actions Taken:

See MFT Report for Overall Score actions taken.

Discipline-specific actions taken below:

[8/5/20]: None available.

[1/6/21]: No action taken since the goal was met.

[8/19/21] Recommend changing testing period from morning to an afternoon or evening

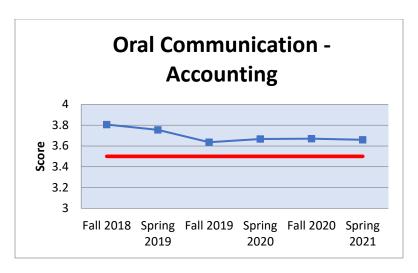
Change degree plan to required Accounting majors to have a C in Financial Management.

COB Shared Outcome #3 Assessment

| Program Goal | Program Learning | Course Outcome | Performance | Criteria for |
|----------------|-----------------------|----------------------|---------------------|----------------|
| | Outcome | | Activity (Artifact) | Success |
| Demonstrate | Apply and use | Develop the | Completion of oral | Mean of 3.5 or |
| effective oral | effective oral | necessary | presentation of a | higher |
| communication | communication | knowledge and | research project | |
| skills | skills in the context | skills of successful | (MGT 341). | |
| | of business through | communication in | | |
| | formal or informal | the business field | | |
| | oral presentation | through oral | | |
| | and/or other | presentations (MGT | | |
| | business-related | 341). | | |
| | projects requiring | | | |
| | oral | Examine and | Completion of oral | Mean of 3.5 or |
| | communication. | demonstrate an | presentation of | higher |
| | | understanding of | strategic | |
| | | the operations of | recommendations | |
| | | firms within | (MGT 431). | |
| | | industries from a | | |
| | | macro perspective | | |
| | | and the | | |
| | | implementation of | | |
| | | strategic planning | | |
| | | (MGT 431). | | |

Longitudinal Data (Direct Measures):

| Semester | N | Score |
|-------------|----|-------|
| Fall 2018 | 14 | 3.806 |
| Spring 2019 | 19 | 3.755 |
| Fall 2019 | 23 | 3.636 |
| Spring 2020 | 22 | 3.667 |
| Fall 2020 | 15 | 3.67 |
| Spring 2021 | 26 | 3.659 |



[8/5/20] Mean goal was met.

[1/6/21]: Mean goal was met.

[8/19/21] Mean goal was met

Actions Taken:

[8/5/20]: No actions taken since the goal was met.

[1/6/21]: No actions taken since the goal was met.

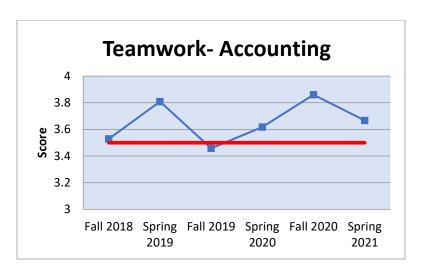
[8/19/21] No actions taken since the goal was met.

COB Shared Outcome #4 Assessment

| Program Goal | Program Learning | Course Outcome | Performance | Criteria for |
|----------------|---------------------|---------------------|---------------------|----------------|
| | Outcome | | Activity (Artifact) | Success |
| Demonstrate | Apply and | Collaborate with a | Completion of a | Mean of 3.5 or |
| teamwork and | demonstrate an | team through | business plan for | higher |
| collaboration. | ability to | business research | assigned company | |
| | collaborate as part | and consulting to | (BUS 499). | |
| | of a team in order | create a company | | |
| | to solve business | business plan (BUS | | |
| | problems or | 499). | | |
| | achieve a common | | | |
| | goal. | Examine and | Completion of final | Mean of 3.5 or |
| | | demonstrate an | case analysis (MGT | higher |
| | | understanding of | 431). | |
| | | the operations of | | |
| | | firms within | | |
| | | industries from a | | |
| | | macro perspective | | |
| | | and the | | |
| | | implementation of | | |
| | | strategic planning. | | |
| | | (MGT 431). | | |

Longitudinal Data (Direct Measures):

| Semester | N | Score |
|-------------|----|-------|
| Fall 2018 | 23 | 3.529 |
| Spring 2019 | 17 | 3.809 |
| Fall 2019 | 25 | 3.458 |
| Spring 2020 | 22 | 3.618 |
| Fall 2020 | 20 | 3.86 |
| Spring 2021 | 30 | 3.667 |



[8/5/20]: Mean goat was met.

[1/6/21]: Mean goal was met.

[8/19/21] Mean goal was met

Actions Taken:

[8/5/20]: No actions taken since the goal was met.

[1/6/21]: No actions taken since the goal was met.

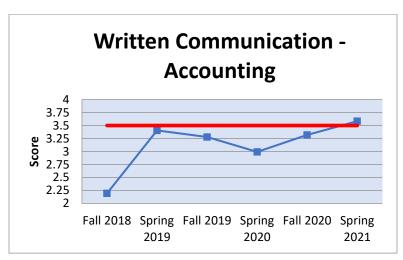
[8/19/21] No actions taken since the goal was met.

COB Shared Outcome #5 Assessment

| Program Goal | Program Learning | Course Outcome | Performance | Criteria for |
|---|---|--|--|--------------------------|
| | Outcome | | Activity (Artifact) | Success |
| Demonstrate effective written communication skills. | Apply and use effective written communication skills in the context of business through formal or informal reports, papers, or other written business-related projects. | Demonstrate a thorough formation and collection of business research and consulting to create a company business plan (BUS 499). | Completion of a business plan for assigned company (BUS 499). | Mean of 3.5 or higher |
| | projects. | Develop the necessary knowledge and skills of successful communication in the business field through written reports. (MGT 341). | Completion of a written business letter (MGT 341). | Mean of 3.5 or higher |

Longitudinal Data (Direct Measures):

| Semester | N | Score |
|-------------|----|-------|
| Fall 2018 | 17 | 2.194 |
| Spring 2019 | 24 | 3.404 |
| Fall 2019 | 20 | 3.279 |
| Spring 2020 | 26 | 2.994 |
| Fall 2020 | 27 | 3.32 |
| Spring 2021 | 18 | 3.583 |



[8/5/20]: Mean goal was not met – implement a writing assignment (APA Format) in each accounting course with a requirement of a 90 or higher Grammarly Score (set to Academic standards).

[1/6/21]: Meal goal was not met – implement a writing assignment (APA Format) in each accounting course with a requirement of a 90 or higher Grammarly Score (set to Academic standards).

[8/19/21] Mean goal was met. The increase in writing abilities can be contributed to

- a. The requirement to submit a Grammarly report score of 90 or higher on written assignments,
- b. Training in APA in Business Communications
- c. The availability of APA training and certification through the ORU Library
- d. Increased emphasis on writing in all Business Courses
- e. Assessment of writing in Senior Paper course

Actions Taken:

[8/5/20]: Implement above actions for improvements concluded from the data.

[1/6/21]: Implement above actions for improvements concluded from the data.

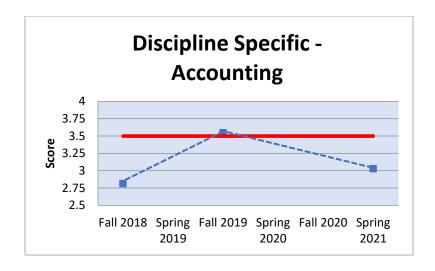
[8/19/21] No action needed

COB Discipline Specific Outcome #6 Assessment

| Program Goal | Program Learning | Course Outcome | Performance | Criteria for |
|--------------------|---------------------|-------------------|----------------------|----------------|
| | Outcome | | Activity (Artifact) | Success |
| Demonstrate the | Apply generally | Demonstrate a | Completion of | Mean of 3.5 or |
| ability to apply | accepted | comprehensive | financial statements | higher |
| generally accepted | accounting | study of | computer project | |
| accounting | principles to | intermediate | (ACT 327). | |
| principles to | prepare and | accounting theory | | |
| prepare and | communicate the | and practice (ACT | | |
| communicate | relationship | 327). | | |
| financial | between financial | | | |
| statements. | statements with a | | | |
| | balance sheet | | | |
| | approach to the | | | |
| | study or recording, | | | |
| | analyzing and | | | |
| | interpreting data. | | | |

Longitudinal Data (Direct Measures):

| Semester | N | Score |
|-------------|----|-------------------|
| Fall 2018 | 32 | 2.815 |
| Spring 2019 | 0 | No data available |
| Fall 2019 | 36 | 3.55 |
| Spring 2020 | 0 | No data available |
| Fall 2020 | 0 | No data available |
| Spring 2021 | 35 | 3.03 |



[8/5/20]: No data available for this assessment period.

[1/6/21]: No data was available for this assessment period.

[8/19/21] Students need additional feedback between computer problem one and computer problem two. Students need more training in the use of Excel

Actions Taken:

[8/5/20]: None available.

[1/6/21]: None available.

[8/19/21] Intermediate Accounting professor will meet with each student individually to review their assignment and suggest improvements.

Financial Accounting course will include Excel Training assignments.