

ASSOCIATE OF SCIENCE IN BUSINESS ADMINISTRATION

Program Student Learning Outcomes Assessment Summary (AY 2014-2015)

Program Student Learning Outcomes (PSLOs)

At the completion of the **Business Administration Program**, the student will be able to:

Program Student Learning Outcomes (PSLOs)

At the completion of Business Administration Program, the student will be able to:

1. Demonstrate basic knowledge of each of the functional areas of business – accounting, management, marketing, economics, and finance – by emphasizing their importance in an organization and describing their interrelationship in the organization’s attempt to achieve its objectives.
2. Demonstrate basic knowledge and skill in the use of cost and managerial accounting concepts and techniques as management tools for planning, controlling, evaluating performance and making decisions.
3. Demonstrate basic knowledge and skill in business mathematics and elementary statistics by accurately performing common business computations, statistical data presentation and analysis.
4. Demonstrate basic knowledge and skill in intercultural writing and speaking appropriate for business.
5. Demonstrate a basic understanding of the legal environment and ethical challenges confronting business in general and in the FSM, from both local and global perspectives.

PSLO Assessment Report Summary

What we looked at:

The Business Administration Program assessment focused on BUA_PSLO_1, BUA_PSLO_3, and BUA_PSLO_5. A collaborative activity was used to assess BUA_PSLO_1. Assessment results from BU/MS110_CSLO_3, and BU250_CSLO_2 were used to assess BUA_PSLO_3. And finally assessment results from BU271_CSLO_1, 2, and 3 were used to assess BUA_PSLO_5.

The collaborative activity used to assess BUA_PSLO_1 required students to perform the skills they learned from management, marketing, economics, finance, and accounting. The BU101 and BU260 students were required to come up with a simple business plan, the BU270 students were required to come up with a marketing plan, while students of EC220 and AC220 (also AC250, for BUA_PSLO_2) were asked to collect data needed to record the transactions and prepare the basic financial statements. The success of the collaboration between the students emphasized the importance of each course in the organization and how their interrelationship is important in the achieving the organization's objectives.

Assessment results from BU250 class and BU/MS110 was used to assess BUA_PLSO_3. Students under the BU/MS110 class were asked to do a pricing activity while the students under BU250 were asked to collect the receipts from any group during the collaborative activity and produce a cash flow statement from the receipts collected. The average score the students got on the rubrics was used to assess the PLSO.

Assessment results from AC250 class

The assessment result of the reporting activities under the BU271 class was used to assess BUA_PSLO_5. Two reports were required from the students. The first report covered topics on the FSM constitution while the second report covered concepts on the law of contracts and negotiable instruments. A rubric was used to measure student performance during the report.

What we found:

BUA_PLO_1

Eighty percent of students of AC220 who participated in the collaborative project achieved the learning outcome at the "Met Expectations" level of the rubric designed for the purpose. None exceeded expectations, while 20% did not meet expectations. We found most students were able to demonstrate their knowledge and skills in many areas of basic accounting. However, they encountered difficulties in reconstructing actual transactions based on source documents submitted by other groups who participated in the actual food and fashion accessories sale, and this affected their ability to properly account for them.

Many source documents were produced after the business day is over, and just a few of the documents were from outside suppliers. Ideally, source documents such as invoices should come from stores where items were purchased, and receipts or sales slips should be prepared whenever cash was received or a sales transaction was consummated.

Another weakness identified was the use of very specific instead of broader account categories, and there was obvious confusion about the difference between Merchandise and Supplies accounts. Finally, some students made certain assumptions that were highly unlikely to happen in a partnership type of business.

This was the first time that accounting students actually took part in a collaborative assessment activity in which they were given the chance to demonstrate their basic knowledge and skills in accounting. Their participation was rather detached from the other group, as they simply waited for the other groups to finish their part, and only started their work after the resulting business documents were gathered together for accounting use.

The timing was also rather late in the semester. Students had about one week to work on the project, and there was no opportunity to later discuss the results of their work because it was already time for the final exams. Finally, some students either didn't pay attention to the directions given by the instructor, or they simply didn't know how to follow them.

BUA_PLO_3

The results of the assessment activities show that 100% percent of the students assessed from the BU/MS110 class got a rating of 60% or higher, while 70% of the students assessed on the BU250 class got a rating of 60% or higher. Averaging the results from both courses, show that 85% of the students assessed got a rating of 60% or higher. Out of the 39 students assessed, 33 of them achieved BUA_PSLO_3.

BUA_PLO_5

The results of the rubric show that 100% of the students got a rating of 60% or higher on the rubric. Out of the 23 students assessed, 23 of them got a rating of 60% or higher.

What we are planning to work on:

BUA_PLO_1

For AC220

Conduct a quick review the accounting cycle, with emphasis on the proper documentation and analysis of business transactions, when the collaborative assessment project is about to start. Make sure the directions are clear, both orally and in writing.

Require students to submit progress report on their collaborative assignment, so that suggestions and feedback can be discussed in class.

Recommendations for students:

BUA_PLO_1

For AC220

Participate in the project, even if they are not part of the group from other courses actually doing the selling of goods during the event.

Get involved early in the process by coordinating with the groups that they have identified to be associated with, so that they will be in a position to make suggestions to the group in matters involving accounting.