Mission Statement

The Mission of NMSU’s Department of Accounting is to advance the goals of the college and university, both as a research institution committed to higher education and as a land grant institution committed to the people of the state of New Mexico. We offer challenging educational programs that foster the development of students for professional careers in public accounting, industry, nonprofit organizations, and government. Our primary focus is on student learning. The department provides a distinctive educational experience by encouraging:

- Learning in a relatively small class environment with state-of-the-art informant technology;
- A pervasive commitment to ethical responsibilities and the development of skills that promote life-long learning;
- An orientation toward real-world applications in both teaching and research;
- A faculty-student partnership that extends from academic counseling through career choice and beyond.

Overview of the Assessment plan

The purpose of the NMSU Accounting Program Assessment Plan is to formalize a process to measure, document, evaluate, and continuously improve the performance of the Program. The program’s learning outcomes reflect the mission of the college. As parts of a land-grant university, the NMSU College of Business and the NMSU accounting program strive to meet the needs of students from the state and regional community.

Often these students are first-generation college students who sometimes have important gaps in their educational background that might hinder them in the future if they are not rectified. Consistent with the mission of the College and the Accounting program, the accounting program learning outcomes were chosen to help address areas that will be most meaningful in preparing these students for their future careers in accounting. For example, effective writing was chosen as a learning outcome both because of its importance in the accounting profession and the fact that many of our students might come into the program with less than optimal writing skills. Similarly, possession of information management skills was chosen as a learning outcome both because of its importance to future accountants and the possibility that it could be lacking in students with backgrounds similar to that of many of our students.

Suggestions by accounting professionals and the Accounting Advisory Council, as well as written pronouncements of professional, academic, and accrediting bodies influenced the selection of these learning outcomes by accounting faculty.

Assessment of learning outcomes generally occurs in the courses with the highest emphasis on the knowledge or skill area. Course embedded assessments directly assess student knowledge, skills, and abilities. Assessments this past year included exam questions, writing assignments, and oral presentations. Additional measures of the accounting program’s effectiveness include student satisfaction surveys, recruiter satisfaction surveys, student course evaluations, and alumni surveys. All of the information gathered from these
assessment tools provides information for continuous improvement. The details of the assessment plan follow.

**Program-Level Learning Goals**

NMSU’s Accounting faculty are responsible for curriculum development. Faculty members develop or review status of learning goals, learning objectives, and performance criteria by which to assess student achievement of program learning goals. Faculty members ensure that a sufficient number of courses address each learning goal and that at least two courses provide substantial coverage of each learning goal.

The Bachelor of Accountancy (BAcc) program provides knowledge and skills sufficient for successful careers in accounting or graduate school. Students develop communication, information technology, and critical thinking skills and improve their ethical reasoning abilities.

**Bachelor of Accountancy Learning Goals**

**Goal 1: Accounting Knowledge (KNOWL):** Students can apply professional knowledge of accounting information.

- **Objective 1a:** Students can apply Generally Accepted Accounting Principles appropriately for financial reporting purposes. (KNOWL Fin)
- **Objective 1b:** Students can apply cost concepts and procedures. (KNOWL Cost)
- **Objective 1c:** Students can apply the prescribed rules and regulations of Federal Tax. (KNOWL Tax)
- **Objective 1d:** Students can appropriately apply auditing standards. (KNOWL Audit)

**Goal 2: Communication (COMM):** Students can communicate effectively.

- **Objective:** Students can write effectively.

**Goal 3: Critical Thinking (THINK):** Students can solve problems and think critically using accounting information.

**Goal 4: Ethical Reasoning (ETHICS):** Students can understand ethical behavior.

**Goal 5: Information Management Skills (INFO TECH):** Students can use information technology in an accounting context.
Course-embedded Assessment Process

Assessing student coursework provides insights about student learning and achievement. Course content or instructional design may change to ensure student achievement of program learning goals. Assessment that is embedded in student coursework provides a structure to measure teaching and learning effectiveness. Information gathered from the assessment process helps faculty to evaluate instructional effectiveness and course design. The goal is to continuously improve the accounting curriculum. The course-embedded assessment process will generally involve the following steps:

1. Identify learning activities that will generate student work eligible for assessment.
2. Develop grading criteria (rubrics) for a particular assignment to assess the goal.
3. Choose a desirable student achievement level (e.g., % of students proficient or exceptional for a particular learning goal based on performance).
4. Distribute assignment and collect student artifacts.
5. Perform the assessment; summarize the assessment data, and analyze results; draw conclusions.
6. Present results to faculty and other stakeholders. Seek recommendations for improvement.
7. Use assessment information to monitor progress, evaluate success of curricula, and report curricula decisions. Review periodic assessment reports and make decisions regarding continuous improvement of the curriculum.
8. Maintain documentation of student work, rubrics, and analyses. Support assessment of individual goals with separate assessment reports. Prepare an annual assessment report summarizing the assessment results of all learning goals and recommending changes to improve curriculum or student selection processes.

Mapping of program learning goals

NMSU’s College of Business Accounting faculty created curriculum maps showing the emphasis each upper division accounting course places on achievement of BAcc program learning goals: High (H), Medium (M), or Low (L). Courses with high emphasis were eligible for course-embedded assessment.

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