

Department Assessment Plan

DEPARTMENT: Economics and Business: Accounting Objectives

Departmental Mission Statement: The purpose of the Economics and Business Department is to educate our students to live responsible lives by actively making economic decisions which further God's kingdom.

Five goals spring from this purpose statement. In brief, these goals are as follows:

1. To educate students to take up the responsibilities they have to God and therefore to other humans and to the created world.
2. To expand students' knowledge, moral judgement, and skills as future leaders and team members in a complex economy.
3. To develop students' Christian visions for economic activity including our graduates' personal lives.
4. To teach our students to develop their gifts as God's creatures and the talents of other people and to sensitize these students to their future role in discouraging sinful motives and actions.
5. To educate students for the building of culture according to God's principles for His kingdom.

Note: All students completing the program will be given a form and envelope (addressed to the department) and asked to inform the department of the results of their CPA exam.

Department Assessment Coordinator: R. Hoksbergen

ASSESSMENT PLAN:

Objectives (identify type)	Method of Assessment (include timing)	Criterion
1. Graduates will develop a sensitivity to the many variables (governmental, environmental, technological, psychological, social, and cultural as well as economic) affecting economic decisions and necessitating changes in the strategies and policies of business and government. (knowledge)	Every third year, all graduates will be surveyed; item <i>a</i> from the <i>knowledge</i> section of the survey deals most directly with this objective.	All graduates will respond that they have been adequately or very adequately prepared in this dimension. 1995 1998 145/128 = 88% 186/150 = 81%
2. Graduates will understand alternative economic systems and their underlying philosophical commitments. (knowledge)	Every third year, all graduates will be surveyed; item <i>e</i> from the <i>knowledge</i> section of the survey deals most directly with this objective.	All graduates will respond that they have been adequately or very adequately prepared in this dimension. 1995 1998 146/78 = 53% 186/89 = 48%
3. Graduates will expand their skills in analyzing economic and business issues by using theoretical models to assemble the relevant facts, determine the relationships among the components of the issue, and make decisions about the alternatives. (skill/knowledge)	Every third year, all graduates will be surveyed; items <i>c</i> & <i>d</i> from the <i>knowledge</i> section of the survey and items <i>k</i> & <i>o</i> deals from the <i>skills</i> section deal most directly with this	All graduates will respond that they have been adequately or very adequately prepared in this dimension. 1995 1998 148/110 = 74% 187/139 = 74%
4. Graduates will develop communication skills, oral and written, particularly in the	Every third year, all graduates will be surveyed; items <i>f</i> & <i>g</i> from the <i>skill</i> section of the survey deal	All graduates will respond that they have been adequately or very adequately prepared in this

construction and presentation of economic analyses and business reports. (skill)	most directly with this objective.	dimension. 1995 1998 f) 149/93 = 62% 188/118 = 62% g) 148/110 = 74% 190/142 = 75%
5. Graduates will predict strategy and policy outcomes in the economy or the firm, evaluate the desirability of such outcomes, and formulate plans which change or cope with these outcomes. (knowledge/skill)	Every third year, all graduates will be surveyed; item <i>d</i> from the <i>knowledge</i> section of the survey deals most directly with this objective.	All graduates will respond that they have been adequately or very adequately prepared in this dimension. 148/65 = 44%
6. Graduates will synthesize the components of an area of business or economics study into a new pattern or structure for economic activity. (knowledge/skill)	Every third year, all graduates will be surveyed; item <i>c & d</i> from the <i>knowledge</i> section of the survey and items <i>l & p</i> from the <i>skills</i> section deal most directly with this.	All graduates will respond that they have been adequately or very adequately prepared in this dimension. 1995 1998 b) 145/107 = 74% 186/132 = 71% l) 148/85 = 57% 187/102 = 55%
7. Graduates will become sensitive to business and economic issues which require moral evaluation, decision making, and action from a Christian perspective. (value)	Every third year, all graduates will be surveyed; item <i>b</i> from the <i>value</i> section of the survey deals most directly with this objective.	All graduates will respond that they have been adequately or very adequately prepared in this dimension. 1995 1998 149/128 = 86% 187/166 = 89%
8. Graduates will develop a Christian philosophy about the goals and role of business and other economic activity in society and one's personal role within that framework. (value/knowledge)	Every third year, all graduates will be surveyed; item <i>g</i> from the <i>value</i> section of the survey deals most directly with this objective.	All graduates will respond that they have been adequately or very adequately prepared in this dimension. 1995 1998 149/81 = 54% 185/130 = 70%
9. Graduates will demonstrate knowledge of accounting theory and skill in applying it to accounting problems. (knowledge/skill)	Some students will sit for the CPA exam at the conclusion of their studies.	The average CPA scores will be in the top quartile when compared to all Michigan scores. 1995 1998 e) 149/95 = 64% 185/124 = 67% c) 148/110 = 74% 187/139 = 74%
10. Graduates will understand the overall structure of accounting systems and their relationships to the total information system of business. (knowledge)	Some students will sit for the CPA exam at the conclusion of their studies.	The average CPA scores will be in the top quartile when compared to all Michigan scores. 1995 1998 145/128 = 88% 186/150 = 81%
11. Graduates will be able to identify the sources which develop and change accounting principles.	Some students will sit for the CPA exam at the conclusion of their studies.	The average CPA scores will be in the top quartile when compared to all Michigan scores. 1995 1998 148/110 = 74% 187/139 = 74%
12. Graduates will be skillful in using computerized accounting systems.	Every third year, all graduates will be surveyed; items <i>b</i> and <i>d</i> from the <i>skills</i> section of the survey deal most directly with this objective.	All graduates will respond that they have been adequately or very adequately prepared in this dimension. 1995 1998 148/128 = 86% 186/146 = 78%