

Student Learning Outcomes Committee
Department/Program Assessment Results Report

Department/Program School of Accountancy Degree BS

Date Submitted October 13, 2005

The purpose of this report is to communicate the assessment activities that have taken place during the last academic year, as well as how the results are being used to improve student learning at the **program level**. The report should be kept as brief as possible, while answering the following questions:

- I. **Drawing upon the goals and objectives contained in the department/program student learning assessment plan, what was the focus of the department's student learning assessment for the past academic year?**

GoalT5: Auditing and Attest Services: Determine the best application of professional standards (SAS 99).

Goal C1: Written and Oral Communication Skills; Present, discuss, defend views, both written and spoken; Organize, use, judge information.

In response to your feedback letter of March 22, 2005, we followed your suggestion and assessed actual student presentations and reports that incorporate these goals. As recommended, we used embedded assignments, in a course designed to precede the capstone course.

- II. **What information was collected, how much, and by whom?**

During the last day of Spring 2005 classes in Accounting 421 (the third of our six unit courses in a lock-step curriculum), students made oral presentations and submitted written reports that asked them to act as auditors analyzing the risks of fraud in a client situation. The professor assessed the presentations and reports using the rubric provided by the College for its assessment (and also presented in the College assessment report), along with a rubric we developed to assess written communication skills and technical content of the written reports. (Both rubrics are attached). A total of 74 students and 17 groups were assessed.

In response to your feedback letter of March 22, 2005, we followed your suggestion and developed a rubric to assess the written communication of reports and technical content, which is attached to this report.

- III. **What conclusions were drawn on the basis of the information collected?**

Overall conclusion: We found our students weak in the areas of written communication (organization of written reports, professional appearance and readability) and in written communication of technical content (identifying fraud risks, making inferences from general client information, providing logical support for conclusions and designing specific audit steps based on their conclusion). We also found our students weak in the oral communication goal of providing elaborations or explanations, which was similar to the written weakness we assessed. We found our students strong in the area of being able to speak without much use of notes, as well as being able to speak fluently with little pronunciation problems. In the following paragraphs, we describe the data from our assessments, also presented in an attached table summary.

*Supporting data from **Group** reports for written communication:* Twenty three percent of the group reports were well organized, professional in appearance and easy to understand. Fifty nine percent were adequate in those written categories and 18% lacked organizations headings, had problems with grammar and were not easy to read or understand.

*Supporting data from **Group** reports for technical content:* Twenty three percent of the group reports identified key risks, drew feasible inferences and provided logical support for their conclusions and audit procedures. Fifty nine percent were adequate in the technical content categories and 18% lacked key risks, did not draw inferences or showed little support for their conclusions and few specific audit steps.

*Supporting data from **Individual** presentations for oral communication::* Fifty one percent of the students were able to maintain eye contact, 46 percent relied on their notes and 3% mostly read. Fifty five percent spoke fluently and could be easily heard, 43 % were not as fluent or easy to hear and 1% could not be hear or understood. Seventeen percent followed a logical sequence and provided elaboration of their points, 43% made major points and lacked flow and no students were unable to provide logic.

In response to your feedback letter of March 22, 2005, we followed your suggestion and provided our actual findings, as described above and summarized in the attached table.

IV. How will the information be used to inform decision-making, planning, and improvement?

We are concerned with the weaknesses we assessed in written communication of reports, written communication of technical content and oral communication skills of providing better explanations. We realize the limitations of using a group report to assess the written and technical skills, so we plan to assess written and technical content on an

individual basis rather than using a group report during the 2005-06 assessment period. Beginning in the Fall 2005 semester, we have changed a group written project into individual written reports in the capstone course (Acctg. 422). We will assess these reports from Fall 2005 for both writing skills and technical content. In addition, we plan to add additional practice, feedback and discussion of the concepts of organizational flow in oral presentations and the need to provide elaboration and explanation. We will make these changes in Acct. 421 (where the students make individual oral presentations).

Report completed by _____ Date _____

WRITTEN AND TECHNICAL COMMUNICATION SKILLS RUBRIC
 College of Business Administration
 School of Accountancy

Course: Accounting 421: Integrative Topics III Spring 2005

Scores	3	2	1
Written Communication	Well organized (headings); Professional appearance (grammar, page lay-out); Easy to read/understand	Adequate organization; Some appearance flaws; OK in terms of readability	Lacks adequate organization; Problems with grammar and/or page lay-out; Not always understandable
Content	Identified key fraud risks; Drew feasible inferences from general information; Provided logical support for fraud occurrence conclusion; Designed specific audits steps based on conclusion	Most risks identified; Some inferences made; Some support for fraud conclusion; Generic audit steps listed but not always specific to conclusion reached earlier.	Missed key risks; No inferences drawn; Little or not support for conclusion (lists of ideas only); Few audit steps proposed and/or not specific to conclusion reached earlier.

School of Accountancy
 Oral and Written Communication Skills Results
 Spring 2005

INDIVIDUAL ORAL SKILLS**			
Score (# of students and % of students)	3	2	1
Eye Contact (n = 74) (Goal C1)	38 (51%)	34 (46%)	2 (3%)
Delivery (n = 74) (Goal C1)	41 (55%)	32 (43%)	1 (2%)
Organization (n = 69) (Goal C1)	18 (17%)	51 ((74%)	0

****NOTE: This assessment was part of the College's assessment and is also presented in their report.**

GROUP WRITTEN & TECHNICAL CONTENT			
Score (# of groups and % of groups)	3	2	1
Written Communication (Goal T5)	4 (23%)	10(59%)	3 (18%)
Technical Content (Goal T5)	4 (23%)	10(59%)	3 (18%)