

**Student Learning Outcomes Committee 2009  
Department/Program Assessment Results Report**

Department/Program **School of Accountancy**  
Date Submitted **March 27, 2009**

Degree/Program **BSBA**

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

**I. Working from your assessment report of last year, please discuss some changes made or strategies implemented in response to last year's results.**

Based on the prior year assessment results for accounting information systems (AIS), the faculty agreed to increase the amount of AIS coverage in the 6-unit Integrative Accounting Topics II (ACCTG 322) from 2 to 3 units thereby removing the current coverage of AIS in Integrative Accounting Topics I (ACCTG 321). Likewise, 2 units of tax material from ACCTG 322 will be combined with the existing 1 unit of other tax material in ACCTG 321. This adjustment of material will also improve student performance in taxation. This year's assessment of tax indicated that student retention of the tax material would be better served by concentrating it in ACCTG 321, rather than dividing it between two courses (see later analysis of this year's tax assessment). We expect that this rearrangement of the material in the integrated courses will better serve our students.

Faculty approved several minor wording changes to the Program Learning Outcomes, as well as the separation of the communications learning outcome into two outcomes which reflect separate oral and written components. The Program Learning Outcomes are attached (Appendix A). An expanded Assessment Plan was prepared this year, and it is also attached (Appendix B).

At the suggestion of the University Assessment Committee, a survey was developed to assess student views about the undergraduate curriculum. This survey and the results are discussed in the following sections.

The administrative details of the BMAcc (combined Bachelor and Master degrees in Accounting) discussed in last year's report are being finalized. The new program will appear in the 2009-2010 catalog and students will enter in Fall 2009.

**II. 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?**

A. This section should list the student learning goals and objectives that were the focus for the report year (selected from your complete set of goals and objectives).

**Goal 1: Gather, consolidate, safeguard, prepare and present accounting information for internal and external users**

- *Determine the income tax of taxable entities in order to assess the effects of personal, investment and business transactions on their tax and after-tax cash flows*

**Goal 2: Understand the methods of sharing accounting information within an organization and with external users**

- *Accounting Communication: Prepare professional written reports for accounting related topics*

- B. It would also be helpful to note here the student learning goals and objectives that you intend to assess during the next year.

**Long-Term Assessment Plan:**

Appendix B contains the multi-year Assessment Plan

**In the coming year, we will be assessing:**

**Goal 1: Gather, consolidate, safeguard, prepare and present accounting information for internal and external users**

- *Gather and consolidate accounting data to analyze and provide accounting information for reports and analysis to assist in management decision making*

**Assessment Assignment for next year:**

An embedded assignment in ACCTG 321 is being prepared. Students will examine and assess environmental reports from various companies. They then will make recommendations for a company in a particular industry.

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

- A. This section should briefly describe the methodology used to examine the targeted goals and objectives. Please attach relevant scoring rubrics, surveys, or other materials used to examine student learning to the back of the report, as Appendices.

**Taxation and Written Communication Assessment:**

The coverage of taxation in the undergraduate curriculum is currently divided between ACCTG 321 and ACCTG 322. The assessment instrument was an embedded tax research case (Appendix C) that was part of the graded work for the ACCTG 322 course. Students received the grading rubrics for the assignment (Appendices D & E). Data was collected during the eighth week of the Fall 2008 semester. Table 1 summarizes the sample selection for the analysis.

Total number of students enrolled	148
Withdrew during semester	5
Total number of instruments completed	143
Less: Failed to complete timely	<u>2</u>
Total valid and complete responses <sup>1</sup>	<u>141</u>

**Taxation:** Taxation was assessed in three areas.

<sup>1</sup> Of the 141 students completing the instrument on a timely basis, only 106 met the minimum grade of "C" necessary to progress to the next core accounting course.

- *Facts.* The Facts portion required the student to establish the facts pertinent to the case issue and communicate these facts as part of the required tax memorandum and client letter
- *Analysis.* The Analysis portion required students to research the case issue using on-line tax research software (RIA Checkpoint), analyze the results of their research, and determine how the tax code, regulations and applicable court cases can be applied to the fact pattern. The ability to distinguish the existing case facts from similar facts was critical to excellence. In addition, a clear and logical analysis of the authoritative guidance had to be presented.
- *Conclusion.* The Conclusion portion required use of the facts and research presented in their memo to formulate a logical and meaningful conclusion. Students were assessed based on the research they had provided within their response (for example, if a student omitted a relevant court case in their research, their score on the Conclusion portion of the assessment was not lowered).

**Written Communication:** Written communication was assessed in three areas.

- *Structure/Document Design.* Students were to prepare a memo suitable for inclusion in tax files and a letter suitable to be sent to a tax client. Examples of both documents were provided in the textbook for the course.
- *Style and Mechanics.* This portion followed the expectations as set forth in the SDSU Writing Proficiency Exam and was based on its scoring guide (<http://www-rohan.sdsu.edu/~gwar/scoring.html>) (Note: the CBA Written Communication Rubric was not developed when this assessment was made.)

**Indirect Assessment of Student Perceptions about the Accounting Program:** On November 5, 2008, the students in the capstone class, Integrative Accounting Topics IV (ACCTG 422), completed a brief survey. It asked students about several factors including overall satisfaction with their accounting education, the level of integration in the three six-unit accounting courses, satisfaction with the 6-unit versus 3-unit course format, and opinions on how various pedagogy either helped or hindered their academic performance.

**Indirect Assessment--Career Services Questions:** In May 2008, Career Services conducted an electronic survey of accounting students listed with the Registrar's office for graduation. Students received an email link two weeks before graduation and had five weeks to respond. The survey focused on their post graduation plans.

- B. Please note that the expectation here is that programs will make use of *direct* measures of student learning outcomes.

#### IV. What conclusions were drawn on the basis of the information collected?

- A. This section should briefly describe the results (in summary form) in regard to how well students have met the targeted goals and objectives. For example, what percentage of students met the objectives? Is this a satisfactory level of performance? What areas need improvement?

**Taxation:** The three taxation assessment areas were measured using a 4-point scale, where a score of 3 is satisfactory, and a composite score of 9 would suggest satisfactory performance. The mean tax score was 9.57 and the median was 10. There were 102 students out of the 141 (72%) who had a score of 9 or higher. One hundred and thirty students (92%) scored at least an 8. However, examining each area separately shows

that while 99% were able to identify and communicate the relevant facts satisfactorily, only 61% and 64% could achieve a satisfactory score on the analysis and conclusion sections, respectively. This suggests that these areas need improvement. Table 2 presents descriptive statistics for the tax learning outcomes assessment.

**Table 2**  
**Descriptive Statistics for Tax Learning Outcomes Assessment (full sample)**

	<b>Excellent 4</b>	<b>Satisfactory 3</b>	<b>Below Expectations 2</b>	<b>Unacceptable 1</b>	<b>Total and Mean</b>	<b>Meets or exceeds expectation</b>
<b>Facts</b>	122 87%	18 13%	1 <1%	0	141 3.86	140 99%
<b>Analysis</b>	32 25%	54 39%	53 35%	2 <1%	141 2.82	86 61%
<b>Conclusion</b>	36 28%	54 42%	50 28%	1 <1%	141 2.89	90 64%

Using only students with grades of "C" or better in ACCTG 322, the mean total tax score is a 9.75 and the median is 10. For this subgroup, 82 (77%) received a score of at least 9 and 100 (94%) scored at least 8. Again, the results indicate that the students' ability to determine relevant facts was high, but the ability to analyze and make conclusions needed improvement. Table 3 presents the assessment results only for students who achieved a grade of "C" or better.

**Table 3**  
**Descriptive Statistics for Tax Learning Outcomes Assessment (only "C" or better)**

	<b>Excellent 4</b>	<b>Satisfactory 3</b>	<b>Below Expectations 2</b>	<b>Unacceptable 1</b>	<b>Total and Mean</b>	<b>Meets or exceeds expectation</b>
<b>Facts</b>	93 88%	12 11%	1 <1%	0	106 3.87	105 99%
<b>Analysis</b>	27 25%	41 39%	37 35%	1 <1%	106 2.89	68 64%
<b>Conclusion</b>	30 28%	45 42%	30 28%	1 <1%	106 2.98	75 71%

**Written Communication:** At least 85% of students were able to achieve a satisfactory score on each of the three writing areas assessed as shown in Table 4. This is deemed to be an acceptable outcome.

**Table 4**  
**Descriptive Statistics for Writing Learning Outcomes Assessment (full sample)**

	<b>Excellent 4</b>	<b>Satisfactory 3</b>	<b>Below Expectations 2</b>	<b>Unacceptable 1</b>	<b>Total and Mean</b>	<b>Meets or exceeds expectation</b>
<b>Style</b>	65 46%	55 39%	18 13%	3 2%	141 3.29	120 85%
<b>Mechanics</b>	69 49%	52 37%	18 13%	2 1%	141 3.33	121 86%
<b>Structure/ Document Design</b>	102 72%	31 22%	8 6%	0 0%	141 3.67	133 94%

Examining the subsample of students who received a grade of "C" or better in ACCTG 322, we found that at least 88% met expectations on each of the three assessed areas. Figure 5 presents the results of writing scores for these students.

**Table 5**  
**Descriptive Statistics for Writing Learning Outcomes Assessment (only "C" or better)**

	<b>Excellent 4</b>	<b>Satisfactory 3</b>	<b>Below Expectations 2</b>	<b>Unacceptable 1</b>	<b>Total and Mean</b>	<b>Meets or exceeds expectation</b>
<b>Style</b>	56 53%	37 35%	10 9%	3 3%	106 3.38	93 88%
<b>Mechanics</b>	57 54%	36 34%	11 10%	2 2%	106 3.40	93 88%
<b>Structure/ Document Design</b>	78 74%	27 25%	1 <1%	0	106 3.73	105 99%

***Indirect Assessment of Student Perceptions about the Accounting Program:*** Appendix F and G contain the results of the survey given to students enrolled in the ACCTG 422 during fall 2008. Appendix F is the memo presented and discussed at a faculty meeting. Overall, from the distribution shown at the bottom of Appendix F, only two of the 59 students completing the survey reported any dissatisfaction with their overall accounting education. In addition, there was no significant dissatisfaction with the 6-unit course format or pedagogy. The distribution of student responses to the complete survey can be seen in Appendix G.

***Indirect Assessment--Career Services Questions:*** Responses from 86 graduating accounting students were obtained in the May 2008 survey. The results indicated that 67% had planned post graduate employment, 17% were still looking, and 4% planned to go to graduate school. Of those who planned to work full time, 86% would be doing a job in accounting, audit or tax, and 10% indicated they would be in business or management, with the remaining 4% working in another area. Only 62% would be working in accounting firms. The remaining students planned to work in corporations (18%), government (12%), not-for-profits (2%), and other organizations (6%). These

results suggest that our students go into a variety of accounting and non-accounting positions.

- B. Whenever it is possible to do so, please organize and present collected data by way of tables and/or graphs. [Note: the committee expects and welcomes both quantitative and qualitative data, so this suggestion should not be construed as seeking quantitative data only.]

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

- A. This section should describe the strategies that will be implemented for program improvement as a result of the conclusions drawn from the assessment activities.

**Taxation:** Although 99 % of the students could identify relevant facts, only 61% and 64% could achieve a satisfactory score on the analysis and conclusion sections, respectively. Thus, the following strategies will be implemented during the next academic year.

- The amount of time devoted to tax will be re-structured to incorporate all of the learning outcomes within a single 3-unit portion of ACCTG 321, rather than across two courses.
- Additional learning tools which reinforce student's ability to analyze information will be introduced into the class. By using repeated cases (in a group and individual setting), students will be exposed to a greater number of fact patterns and applicable laws. These cases will increase in depth incrementally throughout the semester to assist students in better comprehending what are the important decision factors in applying tax law.

**Written Communication:** The written communication assessment results indicates that the majority of the students (87%) meet a satisfactory standard for written communications. Of the students who failed to meet a satisfactory standard, most had lower scores in the Style and Mechanics portions of the assessment. An informal review of those students shows that the vast majority (if not all) are students for which English is the second language. For this group of 15 students, overall course grades ranged from C to B+ (mean=2.5).

**Indirect Assessment of Student Perceptions about the Accounting Program:** Taking the results of the survey into consideration, the faculty decided not to make any changes in the 6-unit lock-step accounting program. Any changes would be made by moving material around within the existing course structure.

**Indirect Assessment--Career Services Questions:** Because of the wide variety of positions that our students go into, the faculty determined that it would best serve their interests if they had more flexibility in choosing their electives. Thus, it was voted to change the requirements in the catalog so that students can choose two accounting electives, rather than taking ACCTG 522 and one accounting elective.

- B. The program change may pertain to curricular revision, faculty development, student services, resource management, and/or any other activity that connects to student success.

**Report completed by: Professor Carol F. Venable**

**Date: March 27, 2009**

**Appendix A: BSBA Accounting Goals and Learning Outcomes****MAJOR GOALS AND LEARNING OUTCOMES FOR THE B.S. IN BUSINESS ADMINISTRATION/ACCOUNTING MAJOR PROGRAM****Goal 1: Gather, consolidate, safeguard, prepare and present accounting information for internal and external users**

## Learning Outcomes:

- *Identify, measure, classify, present and disclose financial information in accordance with professional standards.*
- *Gather and consolidate accounting data to analyze and provide accounting information for reports and analysis to assist in management decision making.*
- *Evaluate the strengths and weaknesses of a company's business process transaction cycles and make recommendations.*
- *Determine the income tax of taxable entities in order to; assess the effects of personal, investment and business transactions on their tax and after-tax cash flows.*
- *Evaluate and communicate the reliability of organization information by applying professional standards.*

**Goal 2: Understand the methods of sharing accounting information within an organization and with external users**

## Learning Outcomes:

- *Present professional oral reports for accounting related topics and demonstrate team and leadership techniques in accounting contexts.*
- *Prepare professional written reports for accounting related topics.*
- *Apply ethical rules, and theories and regulatory guidelines to the practice of public, private and tax accounting; understand the need for professional integrity and objectivity.; maintain professional and personal integrity; comply with regulatory guidelines*

**Appendix B: Multi-year Assessment Plan****BSBA ACCOUNTING  
ASSESSMENT PLAN**

**Mission/Vision Statement (abbreviated): To advance the knowledge and practice of accounting in public, private, and governmental organizations by developing students to be lifelong learners and future practitioners and users of accounting information.**

**Goals & Student Learning Outcomes**

- I. Gather, consolidate, safeguard, prepare and present accounting information for internal and external users.**

**Student Learning Outcomes:**

**SLO #1.1:** Identify, measure, classify, present and disclose financial information in accordance with professional standards.

**SLO #1.2:** Gather and consolidate accounting data to analyze and provide accounting information for reports and analysis to assist in management decision making.

**SLO #1.3:** Evaluate the strengths and weaknesses of a company's business process transaction cycles and make recommendations.

**SLO #1.4:** Determine the income tax of taxable entities in order to assess the effects of personal, investment and business transactions on their tax and after-tax cash flows.

**SLO #1.5:** Evaluate and communicate the reliability of organization information by applying professional standards.

- **Content Delivered in: ACCT 321, 322, 421**
- **Assessment Method: Case Analysis**

- II. Understand the methods of sharing accounting information within an organization and with external users.**

**Student Learning Outcomes:**

**SLO #2.11:** Present professional oral reports for accounting related topics and demonstrate team and leadership techniques in accounting contexts.

**SLO #2.12:** Prepare professional written reports for accounting related topics.

**SLO #2.2:** Apply ethical rules, theories and regulatory guidelines to the practice of public, private and tax accounting; understand the need for professional integrity and objectivity.

- **Content Delivered in:**
  - Lower Division General Education courses, IDS 390W, and Mgt 350 (for SLO #2.11)
  - Lower Division General Education courses and IDS 390W (for SLO #2.12)
  - BA300, ACCT 321, 322, 421 (for SLO #2.2)

- **Assessment Method:**
  - Presentations in IDS 390W (for SLO #2.11)
  - Written Papers in IDS 390W (for SLO #2.12)
  - Case Analysis in ACCT 421 (for SLO #2.2)

**Assessment Timeline**

Timeline represents a five year cycle.

GOAL	SLO	1 <sup>st</sup> Cycle	2 <sup>nd</sup> Cycle
I	1.5	2006-2007	2011-2012
I	1.3	2007-2008	2012-2013
I	1.4	2008-2009	2013-2014
I	1.2	2009-2010	2014-2015
I	1.1	2010-2011	2015-2016
II	2.11	2006-2007	2011-2012
II	2.12	2008-2009	2013-2014
II	2.2	2009-2010	2014-2015

**BSBA Accounting Curriculum Map**

<u>Course</u> SLO	ACC 321	ACC 322	ACC 421	IDS 390W	RWS 100 and RWS 200	COMM 103	MGT 350	BA 300
1.1	X	X						
1.2			X					
1.3		X						
1.4	X							
1.5			X					
2.11				X		X	X	
2.12				X	X			
2.2	X	X	X					X

**Appendix C: Tax Research Case Used for Assessment****ACC322 Tax Module  
Tax Research Case**

Floating Paints, Inc. (FPI) operates a paint manufacturing business. FPI's main product is paint used for application to the hulls of marine crafts (boat bottom paint). Copper is used heavily in FPI's paint manufacturing process (it is a biocide which keeps ocean critters from attaching themselves to the boat's bottom) and has been in short supply several times in the past. FPI buys a controlling interest in Lincoln's Head Copper (LHC) – a copper mining concern. FPI's sole reason for the purchase of LHC stock is to assure FPI a continuous supply of copper if another shortage develops. Although copper must be refined before being usable in FPI's paints, a well-established commodities market exists for trading both refined and unrefined copper. After owning LHC for several years, FPI sells the stock at a loss because FPI is in financial trouble. FPI no longer needs to own LHC because FPI has obtained (1) an alternative source for copper, and (2) is reducing the use of copper in its boat paints due to environmental concerns. What is the character of FPI's loss on the disposition of LHC stock?

Write a letter to Jacques Cousteau, President of FPI (and not a tax expert) that contains your advice. Also prepare a memo for the tax files.

Notes:

There is no length requirement. Examples of each type of correspondence can be found in Chapter 5 of your text (pp.106-108) and your product should have a similar look and feel. Spend some time with Step 6 in Chapter 5 to gain a flavor of what a tax file memo is supposed to be. The grading rubric is also posted on BB for your enjoyment.

As a reminder you are to work INDEPENDENTLY on this case. That means no (none) questions to your fellow students regarding the case including, but not limited to, research search terms, research sources, conclusions, stipulation of facts, etc. You MAY ask how to get to RIA to start research but nothing more.

**Appendix D: Taxation Grading Rubric**

	<b>Excellent 4</b>	<b>Satisfactory 3</b>	<b>Below Expectations 2</b>	<b>Unacceptable 1</b>
	<b>Taxation Assessment</b>			
<b>Content - Facts</b>	All pertinent facts have been described in a clear and concise manner. Distinguishing features of the fact pattern are highlighted.	Majority of facts have been detailed. Irrelevant facts are included or pattern is not described concisely.	Pertinent facts omitted. Memo would not serve as a possible source for future reference on similar facts pattern.	Critical facts omitted. Unable to apply or distinguish from other possible fact patterns.
<b>Content - Analysis</b>	All necessary references to authority have been made. Authority which could apply has been distinguished from that which does. The analysis follows a logical pattern of application to the facts and supports author's conclusion. Citations are in proper form.	Missing only less significant authoritative guidance. Analysis is reasonable but not perfect in logic. Support for conclusion is not clearly documented. Citations are in proper form.	Substantial tax authority omitted from analysis. Conclusion is not supported by analysis. Citations are not in proper form.	Analysis is deficient in reference to authoritative tax law. Analysis lacks cohesion and does not support conclusion. Citations are not in proper form.
<b>Content - Conclusion</b>	Conclusion is clear and integrates with facts and analysis. Cause and effect relationship between facts and analysis are made. All open issues are responded to. Conclusion drawn is correct.	Conclusion is clear and integrates facts and analysis. Cause and effect between facts and analysis are made. Critical issues are responded to. Conclusion drawn is supported by analysis.	Conclusion is not clear. Integration between facts and analysis is lacking and leaves reader wondering how conclusions were drawn. Additional reconciliation between conclusion and analysis/facts is required. Critical issues are responded to.	Conclusion is unclear and unsupported by analysis. Reader is no able to form educated opinion on tax treatment of facts pattern.

**Appendix E: Written Communication Assessment**

	<b>Excellent 4</b>	<b>Satisfactory 3</b>	<b>Below Expectations 2</b>	<b>Unacceptable 1</b>
	<b>Writing Assessment</b>			
<b>Structure/Document Design</b>	Written work has clear and appropriate statement of pertinent facts, analysis and conclusion. Design is consistent with tax file memo.	Facts, analysis and conclusion are clear. Design is informative but atypical.	Structure lacks facts, analysis and conclusion. Cluttered design.	Format is confusing and organizational structure has serious errors.
<b>Style</b>	Demonstrates a sophisticated grasp of the language. Writes fluidly and concisely.	Writes clear and coherently. Avoids jargon and clichés and uses business style.	Writing is awkward. Misuses words and idioms. Uses slang.	Style is difficult to read and understand.
<b>Mechanics</b>	Written work has no errors in word selection, use, sentence structure, spelling, punctuation and capitalization.	Work is relatively free of errors.	Work has several major errors.	Work has serious and persistent errors.

## Appendix F: Faculty Memo regarding Nov 2008 Acct 422 Survey Results on Student Perceptions

To: Faculty  
 From: Carol Venable, Chair SOA Assessment Committee  
 Date: November 20, 2008  
 Subj: SUMMARY RESULTS OF INDIRECT SURVEY, Acct 422 students November 2008

In response to suggestions given to us by the University Assessment Committee, the SOA Assessment Committee developed a questionnaire to measure indirect satisfaction with the accounting program. On November 5th, the students in Acct 422 completed a brief survey asking about several factors: their overall satisfaction with their accounting education, the level of integration in the three six-unit accounting courses, their satisfaction with the 6-unit versus 3-unit course format, and their opinions on how various pedagogy either helped or hindered their performance.

Overall, from the distribution below, you can see that only two of the 59 students completing the survey measured any dissatisfaction with their overall accounting education. On the other measures, no significant problem areas were apparent. Less than 25% of the students registered dissatisfaction with the 6-unit format. Regarding level of integration, it appears that students do not significantly distinguish between the courses on this measure; thus, they appear to interpret this term differently from the faculty.

Regarding pedagogy, students essentially found that the items listed improved their performance. In particular, the opportunity for social interaction with other students, and the use of group work both in-class and out-of-class were seen as having an especially positive influence on their performance. The only measure that drew a significant negative response (29.3%) was “the combination of topics within each course.” The comments accompanying the survey suggest that some of this response came from the approach used in 321.

Bob Capettini has received the full distribution of the responses for the Curriculum Committee. If anyone would like the response distribution, I also can forward it to you.

----Students also were asked about their employment prospects after graduation. Less than half of the Fall graduates have positions waiting for them upon graduation. Some specifically made comments about their job market concerns.

Please circle the number on the scale from 1 to 5 that indicates your overall level of satisfaction with the accounting education you have received at SDSU.

	Extremely Dissatisfied (1)	(2)	Not Satisfied or Dissatisfied (3)	(4)	Extremely Satisfied (5)
Overall satisfaction with your accounting education	1 (1.7%)	1 (1.7%)	11 (18.6%)	31 (52.5%)	15 (25.4%)

**Appendix G: Acct 422 Survey on Student Perceptions****Introduction**

The faculty is interested in obtaining feedback on your experiences with the accounting program at SDSU.

**All responses are anonymous.**

**Question Set 1**

The core accounting curriculum is described as being integrated across functional areas (financial, managerial, tax, systems, and audit). Please circle the number on the scale from 1 to 5 that indicates your perception of the level of integration in each accounting course that you have taken:

	<b>Functional Areas are Disconnected/ Detached (1)</b>	<b>(2)</b>	<b>Functional Areas are Moderately Integrated (3)</b>	<b>(4)</b>	<b>Functional Areas are Seamlessly Integrated (5)</b>
ACCTG 321 (Financial, Managerial/Cost Systems, Taxation of Entities)	2 (3.5%)	4 (7.0%)	21 (36.8%)	22 (38.6%)	8 (14.0%)
ACCTG 322 (Financial, Systems, Taxation)	1 (1.8%)	7 (12.3%)	26 (45.6%)	16 (28.1%)	7 (12.3%)
ACCTG 421 (Financial, Audit)	5 (8.8%)	9 (15.8%)	18 (31.6%)	17 (29.8%)	8 (14.0%)

**Question Set 2**

The core curriculum currently utilizes three 6-unit courses (321, 322, 421). For each of the items described below, please circle the number on the scale from 1 to 5 that indicates your level of satisfaction.

	<b>Extremely Dissatisfied (1)</b>	<b>(2)</b>	<b>Not Satisfied or Dissatisfied (3)</b>	<b>(4)</b>	<b>Extremely Satisfied (5)</b>
The use of 6-unit courses rather than separate 3-unit courses					
321	4 (6.9%)	10 (17.2%)	12 (20.7%)	17 (29.3%)	15 (25.9%)
322	2 (3.5%)	7 (12.3%)	14 (24.6%)	24 (42.1%)	10 (17.5%)
421	3 (5.3%)	10 (17.5%)	21 (36.8%)	11 (19.3%)	12 (21.1%)
Course grades represent your ability in each area of accounting (e.g., financial, systems, audit)	5 (8.8%)	9 (15.8%)	19 (33.3%)	18 (31.6%)	6 (10.5%)

**Question Set 3**

Below are factors that, depending on your situation, could either facilitate or interfere with your ability to perform well in the SDSU core accounting courses (i.e., 321, 322, and 421). Please circle the number on the scale that indicates the extent to which you think each helped or hindered your performance:

	<b>Definitely Hindered My Performance (-2)</b>	<b>(-1)</b>	<b>Neither Hindered nor Helped (0)</b>	<b>(1)</b>	<b>Definitely Helped My Performance (2)</b>
Use of <u>out-of-class</u> group work	3 (5.2%)	5 (8.6%)	6 (10.3%)	26 (44.8%)	18 (31.0%)
Use of <u>in-class</u> group work	1 (1.7%)	0	9 (15.5%)	26 (44.8%)	22 (37.9%)
Having multiple instructors teaching within one course	4 (6.9%)	4 (6.9%)	18 (31.0%)	21 (36.2%)	11 (19.0%)
Opportunity for social interaction with other students	2 (3.4%)	1 (1.7%)	11 (19.0%)	13 (22.4%)	31 (53.4%)
Length of each class session	2 (3.4%)	9 (15.5%)	26 (44.8%)	15 (25.9%)	6 (10.3%)
The <u>combination</u> of topics <u>within each course</u>	3 (5.2%)	14 (24.1%)	19 (31.7%)	15 (25.0%)	7 (11.7%)
The <u>sequencing</u> of topics <u>within each course</u>	2 (3.3%)	8 (13.3%)	21 (36.8%)	17 (29.8%)	9 (15.8%)
The <u>sequencing</u> of topics <u>across the accounting program</u>	2 (3.4%)	1 (1.7%)	19 (32.8%)	27 (46.6%)	9 (15.5%)
Ability to get assistance from instructors	1 (1.7%)	5 (8.6%)	9 (15.5%)	28 (48.3%)	15 (25.9%)
Class size	2 (3.5%)	1 (1.8%)	20 (35.1%)	21 (36.8%)	13 (22.8%)
The use of technology for assignments	2 (3.4%)	4 (6.7%)	17 (29.3%)	23 (39.7%)	12 (20.7%)
The limited number of individual projects	3 (5.3%)	4 (6.7%)	23 (40.4%)	18 (31.6%)	9 (15.8%)

**Question Set 4**

Please circle the number on the scale from 1 to 5 that indicates your overall level of satisfaction with the accounting education you have received at SDSU.

	<b>Extremely Dissatisfied (1)</b>	<b>(2)</b>	<b>Not Satisfied or Dissatisfied (3)</b>	<b>(4)</b>	<b>Extremely Satisfied (5)</b>
Overall satisfaction with your accounting education	1 (1.7%)	1 (1.7%)	11 (18.6%)	31 (52.5%)	15 (25.4%)

Please use the space below to provide any additional comments or suggestions you have about the accounting program.

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