

**Student Learning Outcomes Committee 2011
Department/Program Assessment Results Report**

Department/Program **School of Accountancy** Degree/Program: **BSBA**
Date Submitted **May 10, 2011**

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.

For SLO 1.2, for information for management decision making, the results of the assessment indicated that students were able to analyze the data, synthesize it, and then apply knowledge in a new related situation. Thus, in this area no program improvements were recommended at this time.

For SLO 1.1, for the financial area, all of the reports met or exceeded expectations. The result indicating that students were not as competent in using GAAP/IFRS was reported to all of the financial accounting instructors for consideration in their development of course materials.

For SLO2.11b, for team and leadership skills, the assessment indicated that program learning outcomes were met. Thus, in this area no program improvements were recommended at this time.

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).

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

As scheduled in the assessment plan, the following two SLOs were assessed this past academic year in 2010-2011:

SLO 2.11a: Present professional oral reports for accounting related topics.

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

As scheduled in the assessment plan, the following two SLOs are scheduled to be assessed in 2011-2012:

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

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

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

SLO 2.11a: Present professional oral reports for accounting related topics.

Students in the Fall 2010 semester of Accounting 322 were asked to prepare a 10 minute video oral presentation that addresses a key technical accounting element covered as part of the class. Project instructions are provided in the Appendix to this assessment report.

The project was assigned at or about the end of the semester. Accounting 322 is the second core accounting course in the undergraduate accounting program and all students are required to complete this course to graduate with a BSBA Accounting. It requires that students have completed or are concurrently enrolled in IDS390W (upper division communication course) and thus students will have for the most part have completed the vast majority of course work directed at the specific learning outcome. The Fall 2010 semester had 114 students enrolled at the start of the semester.

In order to assess the oral presentation student learning outcome listed above, 33 students were randomly selected from the 114 enrolled in the class. The presentations were recorded and these recordings were reviewed to assess individual student performance using the five part Oral Communications Rubric used by the SDSU College of Business (see Appendix). Of these, 3 students were discarded from the sample due to technical issues with the recordings leaving a usable sample of 30 students. Assessments were performed by a School of Accountancy professor that was not involved in the course.

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

Students in the Spring 2011 semester of Accounting 421 were asked to analyze an audit ethics case. Accounting 421 is the third core accounting course in the undergraduate

accounting program and all students are required to complete this course to graduate with a BSBA Accounting. The case dealt with an ethical scenario concerning whether the auditor should accept a client engagement. The case is provided in the Appendix to this assessment report. This case was analyzed after students had been taught the regulatory guidance for such a scenario (a synopsis of this is contained in the Appendix after the case, as summarized from *Statement on Quality Control Standards, No. 1*). As in the real world of practice, there were plausible explanations for and against accepting the client. Students were required to (a) present arguments supporting a decision to accept the corporation as an audit client, (b) present arguments supporting a decision NOT to accept the corporation as an audit client, and (c) present their decision regarding accepting the client, referencing the arguments in (a) or (b) that they found most persuasive.

Of the 90 students enrolled in the course, 45 were randomly selected for the assessment. To assess the students' ability to analyze the ethical scenario and identify arguments for and against accepting the client, the students' responses were analyzed and the number of arguments in categories pro and con (part A and part B of the case requirements) were noted by a School of Accountancy professor not involved in the course (plausible arguments are listed in the solution in the Appendix). Likewise, the professor noted whether or not students were able to correctly use arguments from the proper category in supporting their decision on whether to accept the client, in part C. Students met expectations if they identified at least two arguments pro (part A) and two arguments con (part B), and correctly supported their decision, citing arguments from the proper category to support their decision on whether or not to accept the client (part C). Students exceeded expectations if they identified 2 or more arguments in each category and correctly supported their decision.

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?

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.]

SLO 2.11a: Present professional oral reports for accounting related topics.

The results are presented in the Table below.

Rubric Category	Below Expectations	Meets Expectations	Exceeds Expectations	% Meets or Exceeds
Organization	1	20	9	97%

Voice Quality and Pace	5	17	8	83%
Mannerisms and Body Language	8	18	4	73%
Professionalism and Appearance	3	13	14	90%
Rapport with Audience and Use of Media	12	10	8	60%
Total	29	78	43	81%

Over 70% of the students met or exceeded expectations in all categories except for Rapport with Audience and Use of Media. Meets expectations in this category is defined as, “Tries to maintain contact most of the time but instances may be fleeting in length. Scans the room. Some reliance on notes or slides.” The faculty performing the assessment noted a number of students’ performances were more consistent with the Below Expectations rating. For example, students not connecting with the audience, making little or no eye contact and largely reading from a script or note cards.

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

The results are presented in the table below.

Part A, number of pro arguments identified	Number of Students	Percentage of Students
0	0	0%
1	1	3%
2	14	32%
3	20	45%
4	9	20%
5	1	3%
Total Students	45	100%

Part B, number of con arguments identified	Number of Students	Percentage of Students
0	0	0%
1	3	7%
2	16	36%
3	18	40%
4	5	12%

5	3	7%
Total Students	45	100%

Part C, referenced arguments from the correct category in presenting decision on accepting client	Number of Students	Percentage of Students
Correctly referenced	44	98%
Incorrectly referenced	1	2%
Total Students	45	100%

As noted in the table, over 90% of the students met or exceeded expectations in each category of analysis. They were able to correctly identify at least two arguments pro and two arguments con, and correctly supported their decision on whether or not to accept the client, referencing arguments from the correct category.

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.

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.

SLO 2.11a: Present professional oral reports for accounting related topics.

For the category “Rapport with Audience and Use of Media,” 60% of the students met or exceeded expectations. Since this is below a 70% benchmark, we believe that this is an area of concern, a result that needs to be acted upon for curricular revision. Therefore we will communicate this result to the instructor of the appropriate course. Specific attention could be paid to instructing students to connect with the audience, maintaining eye contact and not relying upon a script

or note cards.

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

Since over 90% of the students were able to correctly apply the regulatory guidelines and demonstrated that they met or exceeded expectations, no curricular revision is considered necessary at this time. The results have been communicated to the professor of the Acc421 course.

Report completed by: Professor John C. Anderson
Date: May 6, 2011

Appendix

SLO 2.11a

Instructions for Oral Presentation

Technical Industry Professional Video Presentation (TIP-VP)

Guidelines

For this project, the students will prepare a 10 minute technical video oral group presentation (preferably done on YouTube or another video sharing platform such as Screencast.com) that provides a summary of their key findings along with strategic accounting recommendations that are succinct and to the point. The presentation should address a technical element covered in our class this semester. I have provided you with several options to choose from. Please note that each option has a prescribed difficulty level (1-5), where 1 is least difficult and 5 is MOST difficult. In order to maximize your score those with higher difficulty level will receive a higher potential score. Please consider the difficulty level before choosing a topic.

The video presentation should NOT be made public to everyone. PLEASE MAKE SURE THAT YOU PROTECT IT, SO THAT NOBODY ELSE CAN VIEW IT EXCEPT ME. Please grant me access under my email: debocpafa2005@aol.com. Once your final grades are assigned you may make your videos public if you choose to do so.

Specific Requirements:

1. All MEMBERS MUST participate and have a speaking role in the video.
2. Try NOT to make the video too GIMICKY. Remember, you're making a professional video presentation.
3. Assume your target audience is senior level managers that are very verse in accounting and financial reporting issues.
4. Clearly show the connections in your research from issue to issue (use of visual aids may be helpful).
5. What are the key issues and considerations for management regarding the impact o financial reporting?
6. Clearly discuss and analyze all relevant issues and go beyond stating the obvious. Demonstrate mastery of the technical area in a persuasive and innovative manner.

Evaluation of the video and its content is based on the following:

1. Application of strategy concepts/frameworks/tools/responsive to ALL requirements

2. Research that is sufficient in depth and scope.
3. Quality and thoughtfulness of analysis as well as the organization and clarity of the presentation. Does the presentation adequately address the technical area at a sufficiently complex level?
4. Quality of the oral arguments and recommendations
5. Effective integration of information (logical linkages between thought and arguments; “value added”)
6. Effective use of visual aids (tables and charts and hypothetical journal entries)
7. Presentation: (1) well-written and produced (high quality writing for your written executive summary report, no more than one page), (2) oral (well-rehearsed, compelling and creative yet professional style). Giving me a few laughs cannot hurt you. Do not overly rely on note cards. Professional speaking style (eye contact and proper dress attire is mandatory). See my grading rubric on blackboard.



College of Business Administration

ORAL COMMUNICATION RUBRIC

If this rubric is used to assign grades, the instructor will:

1. Decide how to weight the criteria (equal weight or otherwise).
2. Assign points to each of the three categories – this could be as simple as 1, 2, 3 for the categories or may allow for a range within categories (for example Below Expectations will be 0-1, Meets Expectations will be 2-3, Exceeds Expectations will be 4-5). Differing point ranges may be assigned in the categories. For example, a point system that translates directly to a 100% grade scale might give the Below Expectations a bigger range (0-6) with Meets Expectations a 7-8 and Exceeds Expectations a 9-10.
3. Complete a copy of the rubric for each student and compute the weighted score for the student.

	BELOW EXPECTATIONS	MEETS EXPECTATIONS	EXCEEDS EXPECTATIONS
Organization	No opening and/or closing statements or irrelevant opening/closing statements. Loses focus more than once. Does not manage time effectively. No logical sequence of information. Mechanical.	Offers some type of opening and closing statements. Follows logical sequence but structure could be better. May need more elaboration on one or more points. Adequate time management, but could be stronger.	Clear opening and closing statements. Catches audience's interest, provides overview/conclusion. Follows logical sequence, stays focused, good explanations. Effective time management and strong transitions. Strong mental take away for audience.
Voice Quality & Pace	Mumbles, mispronounces words, grammatical errors, "umms". Difficult to understand. Speaks too quietly or too loudly. Speaks too fast or too slow. Loses train of thought, tentative. Lacks enthusiasm.	Easily understood. Speaks loud enough to be heard and at appropriate pace. Some awkward pauses or halting delivery but mostly clear and natural. Could display greater enthusiasm, seem more genuinely interested in own presentation.	Enthusiastic and engaging. Speaks clearly and loudly enough at a comfortable pace. Exudes confidence and interest. No grammatical or pronunciation errors. Presentation appears conversational, extemporaneous, and natural.
Mannerisms & Body Language	Demonstrates distracting mannerisms which may include bad posture, shifting feet, too much or too little hand movement. Body language reveals reluctance to interact with audience. Seems fearful/very nervous.	No significantly distracting mannerisms. Acceptable posture. Body language mostly demonstrates comfort in interacting with audience but occasional instances of discomfort may be communicated. Seems natural for the most part.	Body language used effectively to maintain audience's interest. Body language reflects presenter's reaction to, and empathy with, the audience. Gestures match verbal content, are comfortable and relaxed, seem spontaneous.
Professionalism & Appearance	Does not meet minimum requirements for business dress. Makes excuses for aspects of the presentation. Inappropriate word choice for audience. Inappropriately informal.	Meets minimum standards for business dress and appearance. Generally treats audience professionally, acceptable word choice (no slang). May seem to lack confidence at times. Reasonably credible.	Dressed appropriately. Appearance engenders respect and credibility. Treats audience professionally. Speaker appears confident and has good command of the topic.
Rapport with Audience & Use of Media	Does not connect with audience. Little to no eye contact. Reads. Relies heavily on slides and/or notes. Attempts to cover too many slides or lingers too long on too few slides.	Tries to maintain eye contact most of the time but instances may be fleeting in length. Scans the room. Some reliance on notes or slides.	Genuinely connects with audience. Maintains eye contact throughout. Visuals (slides, etc) effortlessly enhance speech.

Updated January 2009 Credits: This document borrows from the SPEAKS Rubric from CSU - Fullerton Business Communication Program and the CSU - Chico, College of Business Oral Communication Rubric.

SLO 2.2**Professional Ethics Case**

Jane Schwartz, a partner with Hamilton and Board, CPAs, was appointed to the Board of Directors of a local non-profit organization that provides college scholarships and mentoring to disadvantaged students. The founder and chairman of the organization, Pierre Jacquard, is the owner of a successful chain of gourmet restaurants, Le Petite Gourmet Corporation. Le Petite Gourmet is a highly rated restaurant, profitable, and committed to growth.

After the last board meeting, Jacquard told Schwartz that his company needed an audit to obtain financing for him to acquire another restaurant chain. Schwartz told Jacquard that Hamilton and Board would be interested in discussing the potential audit of Le Petite Gourmet. Given Le Petite Gourmet's expansion plans, Schwartz believes the fees for the audit could be substantial.

Schwartz told Jacquard that Hamilton and Board's quality control policies require an investigation of new clients and approval by the managing partner, Anne Hamilton. Jacquard granted Schwartz authorization to make the necessary inquiries for the new client investigation. Schwartz talked to Jacquard's bankers and lawyers, and reviewed Dun & Bradstreet and other credit reports on the company and its owner. Schwartz found that Jacquard and Le Petite Gourmet were highly respected and had strong credit histories.

The last person Schwartz contacted was Jacquard's former tax accountant, Steve Crawford. Crawford's opinion of Jacquard was negative. Crawford told Schwartz that on an IRS audit 10 years ago, Jacquard was questioned about the details of a large capital loss on the sale of an apartment building to a trust. Jacquard told the IRS that he had lost the documentation related to the transaction, and that he could not remember nor find out the names of the principals of the trust. The IRS agent performed a search and found that the apartment building deed was recorded in the name of Jacquard's married daughter and that Jacquard himself was listed as a trustee of the trust. Consequently, the IRS disallowed the loss and assessed Jacquard a civil fraud penalty.

Schwartz was deeply troubled by Crawford's story, but concluded that Jacquard had changed in the past 10 years and would no longer engage in similar activities.

- a. Present arguments supporting a decision to accept Le Petite Gourmet Corporation as an audit client.
- b. Present arguments supporting a decision NOT to accept Le Petite Gourmet Corporation as an audit client.
- c. Assuming you are Anne Hamilton, present your decision regarding accepting the client. Reference the arguments in a. or b. that you found most persuasive.

Solution to ethics case:

Statement on Quality Control Standards, No. 1 states that:

Policies and procedures should be established for deciding whether to accept or continue a client in order to minimize the likelihood of association with a client whose management lacks integrity. Suggesting that there should be procedures for this purpose does not imply that a firm vouches for the integrity or reliability of a client, nor does it imply that a firm has a duty to anyone but itself with respect to the acceptance, rejection, or retention of clients. However, prudence suggests that a firm be selective in determining its professional relationships.

Thus, it is clear that a CPA firm should avoid situations that involve association with management that lacks integrity. However, professional judgment must be used to evaluate the facts bearing on the integrity of management.

- (a) The following are arguments that support acceptance of the client:
- We are in the auditing business. Some engagements involve more risk than others, but we can take the additional risk by designing a more thorough audit program, for which we will bill accordingly.
 - You do not grow by turning down the tough engagements. Some firm will accept this client—why not us?
 - Jacquard probably has matured to a point where he would not engage in questionable activities.
 - Even though Jacquard lied to the IRS, he would probably not lie to his auditors.
 - All other information about Jacquard indicates that he is a man of integrity.
- (b) The following are arguments against acceptance of the client:
- The fact that the audit opinion will be used to obtain substantial additional financing makes this audit a high risk engagement.
 - The incident with the IRS clearly indicates that Jacquard lacks sufficient integrity. We should not be associated with his corporation.
 - Management fraud is difficult to detect by customary audit procedures. If Jacquard does elect to misstate the financial statements, it is possible that our audit procedures would fail to detect the irregularities.
 - The only way to assure that the reputation of the firm is not questioned is to avoid such high risk audit engagements.