

# San Diego State University

## Detailed Assessment Report 2016-2017 CBA Accountancy, BS *As of: 5/12/2017 09:02 AM PST*

### Program Mission

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The Charles W. Lamden School of Accountancy prepares accounting professionals to help shape the global business environment.

The mission was developed through the coordinated efforts of the faculty and the school's advisory board. This process included comparison to university and college missions for consistency. Faculty approved the most recent version of the mission in Fall 2016. The advisory board reviewed, revised and approved the mission statement in Fall 2016.

### Program Learning Goals

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#### PLG 1: Goal 1: Written and Oral Communication

**Goal 1: Written and Oral Communication - Communicate effectively with individuals, teams, and large groups, both in writing and orally.**

#### PLG 2: Goal 2: Analytical and Critical Thinking Skills

Goal 2: Analytical and Critical Thinking Skills - Demonstrate effective analytical and critical thinking skills to make an appropriate decision in a complex situation.

#### PLG 3: Goal 3: Ethical Reasoning

Goal 3: Ethical Reasoning - Distinguish and analyze ethical problems that occur in business and society, and choose and defend ethical solutions.

#### PLG 4: Goal 4: Global Perspective

Goal 4: Global Perspective - Demonstrate a global perspective and an understanding of the dynamics of the global economy in making decisions.

#### PLG 5: Goal 5: Essential Business Knowledge

Goal 5: Essential Business Knowledge - Demonstrate an understanding of the major functional areas of business.

#### PLG 6: Goal 6: Group/Interpersonal Skills

Goal 6: Group/Interpersonal Skills - Students will be able to actively participate in team decision making.

### Degree Learning Outcomes / Objectives, with Any Associations and Related Measures, Benchmarks, Findings, and Closes the Loop

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#### DLO 1: 1.1 Write well-organized and grammatically correct papers

1.1 Write well-organized and grammatically correct papers including letters, memos, case analyses, and research reports.

##### Connected Document

[BSBA ACC Curriculum Map](#)

##### Related Measures

#### M 1: Archived Annual Assessment Reports, 2007 - 2011

Annual reports were produced starting in 2007 that reported assessment efforts including findings of assessed learning outcomes and action plans/loop closing for the given year. In 2012 SDSU began using WEAVE to report this information and annual written reports were no longer produced. All assessment efforts beginning in 2012 are reported as cycles in WEAVE. The annual reports from 2007 - 2011 are archived in the WEAVE Document Repository and linked here. Benchmarks and Findings listed below are empty in WEAVE as all information for 2007 - 2011 is found in the annual reports.

Source of Evidence: Existing data

##### Connected Documents

[BSBA ACC - 2007 Annual Report](#)  
[BSBA ACC - 2008 Annual Report](#)  
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[BSBA ACC - 2011 Annual Report](#)

#### M 2: For SLO 1.1: Written Assignment in Acc 321.

Written report in the tax portion of ACCTG 321 in spring, 2013. Assessed using modified version of the College of Business written communications rubric.

Source of Evidence: Written assignment(s), usually scored by a rubric

##### Benchmarks:

Expect 80% of students to Meets or Exceed Expectations using the CBA Written Communication Rubric

**Finding (2014-2015) - Benchmarks: Met**

A sample of 20 students were randomly selected from students enrolled in the Spring ACCTG390W course. This is the upper division writing course for accounting majors. The instrument used was a writing prompt that required the students to consider a set of facts, research a solution and prepare a communication as would be prepared in the ordinary course of business for a practicing accountant. The assignment was due toward the end of the semester and was worth 5% of the grade. The level of engagement in the assignment by the students appears to support its use as an assessment instrument. Results are as follows: Meets 10 (50%) Exceeds 8 (40%) Meets and Exceeds Combined 18 (90%) Below 2 (10%). The faculty that prepared the coding noted that in both instances, the Below Expectations scores were a function largely of poor mechanics and both were ESL students. These assessment results meet the benchmark of 80% and thus no loop closing activities are required at this time.

**Finding (2012 - 2013) - Benchmarks: Met**

A sample of 21 students was randomly selected from students enrolled in the Spring ACCTG 321 course that received a grade that enabled the student to continue with the accounting major. The instrument used was a tax research case that required the students to consider a set of facts, research a solution and prepare a memorandum to files as would be prepared in the ordinary course of business for a practicing accountant. The assignment was due toward the end of the semester and was worth 8% of the total grade for that part of the course. The level of engagement in the assignment by the students appears to support its use as an assessment instrument.

Results are as follows:

Meets 9 (43%)  
 Exceeds 10 (48%)  
 Meets and Exceeds Combined 19 (90%)  
 Below 2 (10%)

The faculty that prepared the coding noted that in both instances, the Below Expectations scores were a function largely of poor mechanics and style.

These assessment results meet the benchmark of 80% and thus no loop closing activities are required at this time. However, the course instructors for ACCTG 390W (upper division writing course required for BSBA-accounting majors) have elected to emphasize attention to mechanics and style as part of the course starting in Fall 2014.

Starting in Fall 2015, the Reporting for Accountants course (ACCTG 390W) will have the course commensurate to ACCTG 321 as a prerequisite and thus starting in that period ALL assessment around SLOs 1.1 and 1.2 must occur contemporaneously or after ACCTG 390W.

**DLO 2: 1.2 Make effective oral presentations**

1.2 Make effective oral presentations that are informative as well as persuasive, as appropriate.

**Connected Document**

[BSBA ACC Curriculum Map](#)

**Related Measures**

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Source of Evidence: Existing data

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- [BSBA ACC - 2011 Annual Report](#)

**M 3: For SLO 1.2 Oral presentations**

Oral presentations.

Source of Evidence: Presentation, either individual or group

**Connected Document**

[Oral Communications Skills Rubric](#)

**Benchmarks:**

70% meets or exceed using Oral Communication rubric developed by COB.

**Finding (2013-2014) - Benchmarks: Not Met**

**Assignment and Instrument Administration**

The instrument used for this analysis was student oral presentations prepared and recorded for ACCTG 421 (now ACCTG 432) for an in-class project.

Results were assessed using the CBA Oral Communication Rubric which employs 5 separate dimensions. The results on each dimension were averaged for each student.

Assessment	Numerical Score
Exceeds Expectations	3.0

**Meets Expectations** 2.0

**Below Expectations** <2.0

These presentations accounted for only 4% of the student's final grade in the course. It is not certain whether students appear to have taken their performance seriously on the presentations (see loop closing activity below).

#### Sample

The sample for this analysis includes 16 students that took ACCTG 421 in Spring 2014.

#### Results

The table below presents the results of the student learning outcome assessment:

Performance	Correct Responses	Total	%
<b>Exceeds Expectations</b>	2.5-3.0	2	12.5%
<b>Meets Expectations</b>	1.8 to 2.5	9	56.3%
<b>Fails to Meet Expectations</b>	Less than 1.8	5	31.2%
	Total	16	100%

The benchmark set for this instrument was 70% meet or exceed. The results indicate that 68.8% students met or exceeded expectations; while 31.2% students failed to meet expectations.

#### Connected Document

[Oral Communications Skills Rubric](#)

#### **Related Closes the Loop (by Established cycle, then alpha):**

For full information, see the *Details of Closes the Loop* section of this report.

#### **Re-assessment**

*Established in Cycle:* 2013-2014

The results of this analysis were provided to the SOA Undergraduate Committee. The Committee strongly felt that the results w...

#### **M 21: Oral Presentations**

IOpe for description

Source of Evidence: Presentation, either individual or group

#### **DLO 3: 2.1 Collect and organize critical data and information**

2.1 Collect and organized critical data and information to solve a problem..

#### Connected Document

[BSBA ACC Curriculum Map](#)

#### Related Measures

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Source of Evidence: Existing data

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[BSBA ACC - 2010 Annual Report](#)

[BSBA ACC - 2011 Annual Report](#)

#### **M 4: SLO 2.1 Assessment prepared by CBA**

SLO 2.1 Assessment prepared by CBA .

Source of Evidence: Standardized test of subject matter knowledge

#### **DLO 4: 2.2 Find appropriate models and frameworks to analyze information**

2.2 Find appropriate models and frameworks to analyze information and follow logical steps to reach an effective decision.

#### Connected Document

[BSBA ACC Curriculum Map](#)

#### Related Measures

#### **M 1: Archived Annual Assessment Reports, 2007 - 2011**

Annual reports were produced starting in 2007 that reported assessment efforts including findings of assessed learning outcomes and action plans/loop closing for the given year. In 2012 SDSU began using WEAVE to report this

information and annual written reports were no longer produced. All assessment efforts beginning in 2012 are reported as cycles in WEAVE. The annual reports from 2007 - 2011 are archived in the WEAVE Document Repository and linked here. Benchmarks and Findings listed below are empty in WEAVE as all information for 2007 - 2011 is found in the annual reports.

Source of Evidence: Existing data

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#### **M 5: SLO 2.2 Assessment prepared by CBA**

SLO 2.2 Assessment prepared by CBA

Source of Evidence: Standardized test of subject matter knowledge

#### **DLO 5: 3.1 Explain the various ethical dimensions**

3.1 Explain the various ethical dimensions of business decision making.

#### **Connected Document**

[BSBA ACC Curriculum Map](#)

#### **Related Measures**

##### **M 1: Archived Annual Assessment Reports, 2007 - 2011**

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[BSBA ACC - 2011 Annual Report](#)

#### **M 6: SLO 3.1 Assessment prepared by CBA**

SLO 3.1 Assessment prepared by CBA

Source of Evidence: Standardized test of subject matter knowledge

#### **DLO 6: 3.2 Explain the role of various affected parties**

3.2 Explain the role of various affected parties in business decision making.

#### **Connected Document**

[BSBA ACC Curriculum Map](#)

#### **Related Measures**

##### **M 1: Archived Annual Assessment Reports, 2007 - 2011**

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[BSBA ACC - 2011 Annual Report](#)

#### **M 7: SLO 3.2 Assessed by CBA**

SLO 3.2 Assessed by CBA

Source of Evidence: Standardized test of subject matter knowledge

#### **DLO 7: 3.3 Explain the ethics of decision alternatives**

3.3 Explain the ethics of decision alternatives using different ethical decision rules.

#### **Connected Document**

[BSBA ACC Curriculum Map](#)

#### **Related Measures**

##### **M 1: Archived Annual Assessment Reports, 2007 - 2011**

Annual reports were produced starting in 2007 that reported assessment efforts including findings of assessed learning outcomes and action plans/loop closing for the given year. In 2012 SDSU began using WEAVE to report this information and annual written reports were no longer produced. All assessment efforts beginning in 2012 are

reported as cycles in WEAVE. The annual reports from 2007 - 2011 are archived in the WEAVE Document Repository and linked here. Benchmarks and Findings listed below are empty in WEAVE as all information for 2007 - 2011 is found in the annual reports.

Source of Evidence: Existing data

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[BSBA ACC - 2010 Annual Report](#)  
[BSBA ACC - 2011 Annual Report](#)

#### **M 8: SLO 3.3 Assessed by CBA**

SLO 3.3 Assessed by CBA

Source of Evidence: Standardized test of subject matter knowledge

#### **DLO 8: 3.4 Apply ethical decision-making rules to cases**

3.4 Apply ethical decision-making rules to cases drawn from various business sub-disciplines.

#### **Connected Document**

[BSBA ACC Curriculum Map](#)

#### **Related Measures**

##### **M 1: Archived Annual Assessment Reports, 2007 - 2011**

Annual reports were produced starting in 2007 that reported assessment efforts including findings of assessed learning outcomes and action plans/loop closing for the given year. In 2012 SDSU began using WEAVE to report this information and annual written reports were no longer produced. All assessment efforts beginning in 2012 are reported as cycles in WEAVE. The annual reports from 2007 - 2011 are archived in the WEAVE Document Repository and linked here. Benchmarks and Findings listed below are empty in WEAVE as all information for 2007 - 2011 is found in the annual reports.

Source of Evidence: Existing data

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#### **M 9: SLO 3.4 Assessed by CBA**

SLO 3.4 Assessed by CBA

Source of Evidence: Standardized test of subject matter knowledge

#### **DLO 9: 3.5 Apply ethical rules, theories, and regulatory guidelines to the practice of public, private and tax accounting**

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

#### **Connected Documents**

[BSBA ACC Curriculum Map](#)  
[Embedded MC Questions](#)

#### **Related Measures**

##### **M 1: Archived Annual Assessment Reports, 2007 - 2011**

Annual reports were produced starting in 2007 that reported assessment efforts including findings of assessed learning outcomes and action plans/loop closing for the given year. In 2012 SDSU began using WEAVE to report this information and annual written reports were no longer produced. All assessment efforts beginning in 2012 are reported as cycles in WEAVE. The annual reports from 2007 - 2011 are archived in the WEAVE Document Repository and linked here. Benchmarks and Findings listed below are empty in WEAVE as all information for 2007 - 2011 is found in the annual reports.

Source of Evidence: Existing data

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[BSBA ACC - 2011 Annual Report](#)

#### **M 10: SLO 3.5 Case analysis, embedded exam questions**

Case analysis, embedded exam questions in Acc 321, 322, or 421.

Students are presented with embedded exam questions on accounting ethics and regulations and professional accounting code of conduct in ACCTG 321 and ACCTG 421 (covering the different ethical regulations in the separate disciplines of tax and financial reporting).

Source of Evidence: Standardized test of subject matter knowledge

#### **Benchmarks:**

At least 70% of students should meet or exceed the expectations.

#### **Finding (2015-2016) - Benchmarks: Met**

Assignment and Instrument Administration The instrument used for this analysis was ten embedded multiple choices (MC) questions included in an examination for the Auditing course ACCTG 431. ACCTG 431 is a core

accounting course in the integrated accounting curriculum and the focal point for auditing ethics content. It is a required course for all undergraduate Accounting majors. The MC questions are attached at the end of this report. The ten MC questions asked students to apply ethical rules, theories, and regulatory guidelines to the practice of public, private and tax accounting.

Performance Correct Responses  
 Exceeds Expectations 8 or more  
 Meets Expectations 6 to 7  
 Fails to Meet Expectations 5 or less

These questions accounted for a significant portion of the exam grade. Students appear to have taken their performance seriously on the MC questions.

Sample The sample for this analysis includes 30 students that took ACCTG 431 in Spring 2016.

Results The table below presents the results of the student learning outcome assessment:

Performance	Correct Responses	Total	%
Exceeds Expectations	8 or more	17	56.6%
Meets Expectations	6 to 7	11	36.6%
Fails to Meet Expectations	5 or less	2	6.7%
Total	30	30	100%

The benchmark set for this instrument was 70% meet or exceed. The results indicate that 93.3% students met or exceeded expectations; 2% students failed to meet expectations.

### Connected Document

#### [Finding \(2013-2014\) - Benchmarks: Not Met](#)

##### **Assignment and Instrument Administration**

The instrument used for this analysis was seven embedded multiple choices (MC) questions included in the final examination for the Auditing portion of ACCTG 421 (now ACCTG 431). ACCTG 421 was the third core accounting course in the integrated accounting curriculum and the focal point for auditing ethics content. It is a required course for all undergraduate Accounting majors.

The MC questions are attached at the end of this report.

The seven MC questions *asked students to apply ethical rules, theories, and regulatory guidelines to the practice of public, private and tax accounting.*

Performance	Correct Responses
Exceeds Expectations	6 or more
Meets Expectations	4 to 5
Fails to Meet Expectations	3 or less

These questions accounted for a significant portion of the final exam grade. Students appear to have taken their performance seriously on the MC questions.

### Sample

The sample for this analysis includes 15 students that took ACCTG 421 in Spring 2014.

### Results

The table below presents the results of the student learning outcome assessment:

Performance	Correct Responses	Total	%
<b>Exceeds Expectations</b>	6 or more	0	0.0%
<b>Meets Expectations</b>	4 to 5	8	53.3%
<b>Fails to Meet Expectations</b>	3 or less	7	46.7%
	Total	15	100%

The benchmark set for this instrument was 70% meet or exceed. The results indicate that 53% students met or exceeded expectations in all seven MC questions; 47% students failed to meet expectations.

### Connected Document

#### [Embedded MC Questions](#)

#### [Related Closes the Loop \(by Established cycle, then alpha\):](#)

For full information, see the *Details of Closes the Loop* section of this report.

#### **Re-assessment and additional course focus**

*Established in Cycle: 2013-2014*

The UG Committee has suggested that the assessment be re-performed in Spring 2015 to determine if the instrument was poorly ca...

**DLO 10: 4.1 Identify and describe the impact of the global economy**

4.1 Identify and describe the impact of the global economy on business decisions.

**Connected Document**

[BSBA ACC Curriculum Map](#)

**Related Measures****M 1: Archived Annual Assessment Reports, 2007 - 2011**

Annual reports were produced starting in 2007 that reported assessment efforts including findings of assessed learning outcomes and action plans/loop closing for the given year. In 2012 SDSU began using WEAVE to report this information and annual written reports were no longer produced. All assessment efforts beginning in 2012 are reported as cycles in WEAVE. The annual reports from 2007 - 2011 are archived in the WEAVE Document Repository and linked here. Benchmarks and Findings listed below are empty in WEAVE as all information for 2007 - 2011 is found in the annual reports.

Source of Evidence: Existing data

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[BSBA ACC - 2011 Annual Report](#)

**M 11: SLO 4.1 Assessed by CBA**

SLO 4.1 Assessed by CBA

Source of Evidence: Standardized test of subject matter knowledge

**DLO 11: 4.2 Explain and apply a global perspective**

4.2 Explain and apply a global perspective in making business decisions.

**Connected Document**

[BSBA ACC Curriculum Map](#)

**Related Measures****M 1: Archived Annual Assessment Reports, 2007 - 2011**

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Source of Evidence: Existing data

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[BSBA ACC - 2011 Annual Report](#)

**M 12: SLO 4.2 Assessed by CBA**

SLO 4.2 Assessed by CBA

Source of Evidence: Standardized test of subject matter knowledge

**DLO 12: 5.1 Describe basic concepts in each major functional area of business.**

5.1 Describe basic concepts in each major functional area of business.

**Connected Document**

[BSBA ACC Curriculum Map](#)

**Related Measures****M 1: Archived Annual Assessment Reports, 2007 - 2011**

Annual reports were produced starting in 2007 that reported assessment efforts including findings of assessed learning outcomes and action plans/loop closing for the given year. In 2012 SDSU began using WEAVE to report this information and annual written reports were no longer produced. All assessment efforts beginning in 2012 are reported as cycles in WEAVE. The annual reports from 2007 - 2011 are archived in the WEAVE Document Repository and linked here. Benchmarks and Findings listed below are empty in WEAVE as all information for 2007 - 2011 is found in the annual reports.

Source of Evidence: Existing data

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[BSBA ACC - 2011 Annual Report](#)

**M 13: SLO 5.1 Assessed by CBA**

SLO 5.1 Assessed by CBA

Source of Evidence: Standardized test of subject matter knowledge

**DLO 13: 5.2 Apply techniques and theories**

5.2 Apply techniques and theories from various areas of Business to business situations.

## Connected Document

[BSBA ACC Curriculum Map](#)

## Related Measures

### **M 1: Archived Annual Assessment Reports, 2007 - 2011**

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Source of Evidence: Existing data

### Connected Documents

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[BSBA ACC - 2011 Annual Report](#)

### **M 14: SLO 5.2 Assessed by CBA**

SLO 5.2 Assessed by CBA

Source of Evidence: Standardized test of subject matter knowledge

### **DLO 14: 5.3 Financial information reporting standards**

5.3 Identify, measure, classify, present and disclose financial information in accordance with professional standards.

## Connected Document

[BSBA ACC Curriculum Map](#)

## Related Measures

### **M 1: Archived Annual Assessment Reports, 2007 - 2011**

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Source of Evidence: Existing data

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[BSBA ACC - 2011 Annual Report](#)

### **M 15: SLO 5.3 Embedded questions**

The instrument used for this analysis was a set of embedded questions included in the final exam for the financial portion of Acc322. The students were instructed that the score received on this set of questions would replace their lowest quiz grade for the semester. Acc 322 is the second core course in the integrated accounting curriculum and a focal point for financial content. It is a required course for all undergraduate Accounting majors.

The questions are in documents as SLO 5.3 measure in Acc322.

The students were asked to respond to 10 multiple choice questions that address financial reporting content from two semesters of financial accounting classes.

For a rubric score  $\geq 90\%$ , the performance level is exceeds expectations,  $\geq 70\%$  is meets expectations, and  $\leq 70\%$  is fails to meet expectations.

The sample for this analysis was 110 students from two sections of all students that completed the Acc 322 financial accounting module from in Fall 2011.

Source of Evidence: Standardized test of subject matter knowledge

### Connected Document

[LO 5.3 Financial Accounting Assessment Instrument](#)

### Benchmarks:

The benchmark for this measure was 70% meet or exceed expectations.

#### **Finding (2013-2014) - Benchmarks: Met**

As discussed in the previous cycle, the instrument was recalibrated and embedded as part of the final exam in order to ensure the students take the assessment more seriously. The 25 question instrument was provided to 116 students enrolled in ACCTG 321 in Spring 2014. Of the 79 students that passed the course (eligible to progress toward the next course in the major), 73 passed the assessment portion of the exam with a score of 70% or better (92.4%). As a result, the results indicate that the benchmark is met using this instrument.

### Connected Document

[LO 5.3 Financial Accounting Assessment Instrument](#)

#### **Finding (2012 - 2013) - Benchmarks: Not Met**

The instrument used in the previous cycle was used again with an effort made to increase the engagement on the part of the students by providing points in the course in which the assessment was run. The results indicate that the number of students meeting expectations was below the benchmark. The results were



provided to the SOA undergraduate committee who is considering a new form of assessment instrument. A series of multiple choice questions (20 to 25) are going to be embedded in the final exam to use as the assessment instrument. This will be used in both the fall 2013 and Spring 2014 semesters to calibrate the instrument.

**Finding (2011-2012) - Benchmarks: Not Met**

The results indicate that 8 students exceeded expectations (7%), 37 students met expectations (34%), and 65 students failed to meet expectations (59%). Thus, 41% of students met or exceeded expectations, and the benchmark of 70% was not met.

**Related Closes the Loop (by Established cycle, then alpha):**

For full information, see the *Details of Closes the Loop* section of this report.

**Improve performance on Financial Accounting Measure**

*Established in Cycle: 2011-2012*

Improve performance on Financial Accounting Measure.

**Create and test new instrument**

*Established in Cycle: 2012 - 2013*

The SOA Undergraduate Committee expressed concern over the results of the two previous assessment on this SLO. It was decided t...

**DLO 15: 5.4 Management decision making**

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

**Connected Documents**

[BSBA ACC Curriculum Map](#)

[Embedded MC Questions](#)

**Related Measures**

**M 1: Archived Annual Assessment Reports, 2007 - 2011**

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[BSBA ACC - 2011 Annual Report](#)

**M 16: For SLO 5.4 Embedded exam questions**

For SLO 5.4 Embedded exam questions in Acct 421.

Source of Evidence: Standardized test of subject matter knowledge

**Benchmarks:**

70% of students are expected to meet expectations.

**Finding (2015-2016) - Benchmarks: Not Met**

The instrument used for this analysis was ten embedded multiple choices (MC) questions included in the final examination for the Management Accounting (MA) course ACCTG 432. ACCTG 432 is a core accounting course in the accounting curriculum and the focal point for management accounting content. It is a required course for all undergraduate Accounting majors. The ten MC questions asked students to 1) identify and gather relevant accounting data; 2) prepare analyses of various special management decision makings.

Performance	Correct Responses
Exceeds Expectations	8 or more
Meets Expectations	6 to 7
Fails to Meet Expectations	5 or less

These questions accounted for 33.3% of the final exam grade. Students appear to have taken their performance seriously on the MC questions. The questions are attached in the documents section.

Sample The sample for this analysis includes 114 students - the entire enrollment of ACCTG 432 in Fall 2015.

Results The table below presents the results of the student learning outcome assessment:

Performance	Correct Responses	Total %
Exceeds Expectations	8 or more	16 14%
Meets Expectations	6 to 7	52 46%
Fails to Meet Expectations	5 or less	46 40%
Total	114	100%

The benchmark set for this instrument was 70% meet or exceed. The results indicate that only 61% students met or exceeded expectations in all ten MC questions; 39% students failed to meet expectations in providing accounting information for reports and analysis to assist in management decision making.

**Finding (2013-2014) - Benchmarks: Met**

The instrument used for this analysis was ten embedded multiple choices (MC) questions included in the final examination for the Management Accounting (MA) portion of ACCTG 421. ACCTG 421 is the third core

accounting course in the integrated accounting curriculum and the focal point for management accounting content. It is a required course for all undergraduate Accounting majors.

The ten MC questions asked students to 1) identify and gather relevant accounting data; 2) prepare analyses of various special management decision makings.

Performance	Correct Responses
Exceeds Expectations	8 or more
Meets Expectations	6 to 7
Fails to Meet Expectations	5 or less

These questions accounted for 23.5% of the final exam grade. Students appear to have taken their performance seriously on the MC questions. The questions are attached in the documents section.

#### Sample

The sample for this analysis includes 114 students - the entire enrollment of ACCTG 421 in Spring 2014.

#### Results

The table below presents the results of the student learning outcome assessment:

Performance	Correct Responses	Total	%
Exceeds Expectations	8 or more	45	39.47%
Meets Expectations	6 to 7	45	39.47%
Fails to Meet Expectations	5 or less	24	21.05%
	Total	114	100%

#### Connected Document

[Embedded MC Questions](#)

#### DLO 16: 5.5 Business process transaction cycles

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

#### Connected Document

[BSBA ACC Curriculum Map](#)

#### Related Measures

##### M 1: Archived Annual Assessment Reports, 2007 - 2011

Annual reports were produced starting in 2007 that reported assessment efforts including findings of assessed learning outcomes and action plans/loop closing for the given year. In 2012 SDSU began using WEAVE to report this information and annual written reports were no longer produced. All assessment efforts beginning in 2012 are reported as cycles in WEAVE. The annual reports from 2007 - 2011 are archived in the WEAVE Document Repository and linked here. Benchmarks and Findings listed below are empty in WEAVE as all information for 2007 - 2011 is found in the annual reports.

Source of Evidence: Existing data

#### Connected Documents

[BSBA ACC - 2007 Annual Report](#)

[BSBA ACC - 2008 Annual Report](#)

[BSBA ACC - 2009 Annual Report](#)

[BSBA ACC - 2010 Annual Report](#)

[BSBA ACC - 2011 Annual Report](#)

##### M 17: For SLO 5.5 Embedded questions in the midterm exam for the AIS portion of Acc 322.

The instrument used for this analysis was an embedded question included in the midterm exam for the AIS portion of Acc 322. Acc322 is the second core course in the integrated accounting curriculum and the focal point for system content. It is a required course for all undergraduate Accounting majors.

The question is in documents as SLO 5.6 measure in Acc 322 midterm.

The question asked students to identify strengths and separately, weaknesses, in an example internal control system. Strengths and weaknesses were examined separately for assessment purposes

Performance was measured as exceeds expectations for 3 identified strengths, meets expectations for 2 identified strengths, and fails to meet expectations for 1 or no identified strengths.

Performance was measured as exceeds expectations for 3 identified weaknesses, meets expectations for 1.5 identified weaknesses, and fails to meet expectations for 1 or fewer identified weaknesses.

The sample for this analysis was 30 students randomly selected from all students that completed Acc 322 in Spring

2012.

Source of Evidence: Standardized test of subject matter knowledge

**Benchmarks:**

The benchmark set for this measure was 70% of students meet or exceed expectations..

**Finding (2014-2015) - Benchmarks: Not Reported This Cycle**

Although scheduled for the 2014-2015 cycle, the assessment of this item was deferred until Fall of 2015 in order to utilize data with the faculty teaching the course on a go-forward basis. See the 2015-2016 cycle for results.

**Finding (2011-2012) - Benchmarks: Met**

The results for identifying strengths indicate that 24 students exceeded expectations (80%), 6 students met expectations (20%), and no students failed to meet expectations.

Thus, 100% of students met or exceeded expectations, and the benchmark of 70% was met.

The results for identifying weaknesses indicate that 5 students exceeded expectations (17%), 16 students met expectations (53%), and 30 students failed to meet expectations (30%). Thus, 80% of students met or exceeded expectations, and the benchmark of 70% was met.

The results were provided to the SOA Undergraduate Committee. Based on the results there are no recommendations for loop closing activities.

**DLO 17: 5.6 Income tax**

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

**Connected Document**

[BSBA ACC Curriculum Map](#)

**Related Measures**

**M 1: Archived Annual Assessment Reports, 2007 - 2011**

Annual reports were produced starting in 2007 that reported assessment efforts including findings of assessed learning outcomes and action plans/loop closing for the given year. In 2012 SDSU began using WEAVE to report this information and annual written reports were no longer produced. All assessment efforts beginning in 2012 are reported as cycles in WEAVE. The annual reports from 2007 - 2011 are archived in the WEAVE Document Repository and linked here. Benchmarks and Findings listed below are empty in WEAVE as all information for 2007 - 2011 is found in the annual reports.

Source of Evidence: Existing data

**Connected Documents**

[BSBA ACC - 2007 Annual Report](#)

[BSBA ACC - 2008 Annual Report](#)

[BSBA ACC - 2009 Annual Report](#)

[BSBA ACC - 2010 Annual Report](#)

[BSBA ACC - 2011 Annual Report](#)

**M 18: For SLO 5.6 Embedded questions in the final exam for the Tax portion of Acc321.**

The instrument used for this analysis was a set of embedded questions included in the final examination for the Tax portion of ACCTG 321. ACCTG 321 is the first core accounting course in the integrated accounting curriculum and the focal point for tax content. It is a required course for all undergraduate Accounting majors.

The questions are in documents as SLO 5.6 measure in Acc321.

The students were asked to respond to 25 multiple choice questions that address tax content from the entire semester.

>= 88% = Exceeds Expectations, >= 68% = Meets Expectations, < 68% = Fails to Meet Expectations

The sample for this analysis was from one section (9:00-11:40am section) of 35 students that successfully completed ACCTG 321 in Spring 2012.

Source of Evidence: Standardized test of subject matter knowledge

**Benchmarks:**

The benchmark set for this instrument was 70% meet or exceed.

**Finding (2014-2015) - Benchmarks: Met**

Due to the death of the primary instructor in the required undergraduate tax course, we were unable to assess DLO 5.6 using the same instrument as is typical. As a result, for this finding only, we used an alternative instrument in a different undergraduate tax course.

Students were required to complete a Form 1040 and associated Schedules A, B, C, D and E plus any other supporting schedules as part of their final exam. In order to examine student performance, we selected 25 students randomly from the population and further select the preparation of Schedule C (Profit and Loss of Sole Proprietorship) and the computation of Adjusted Gross Income from Page 1 of the Form 1040. These

were selected as Schedule C requires an analysis of a large number of items for tax treatment and Form 1040 page 1 is used to aggregate the taxable income from a number of sources.

**Finding (2011-2012) - Benchmarks: Met**

The results indicate that 7 students exceeded expectations (20%), 21 students met expectations (60%), and 7 students failed to meet expectations (20%). Thus, 80% or more of students met or exceeded expectations in all subcategories of the problem, and the benchmark of 70% was met. The results were provided to the SOA Undergraduate Committee. Based on the results there were no recommendations for loop closing activities.

**DLO 18: 5.7 Professional auditing standards**

5.7 Evaluate the reliability of organization information by applying professional standards.

**Connected Document**

[BSBA ACC Curriculum Map](#)

**Related Measures**

**M 1: Archived Annual Assessment Reports, 2007 - 2011**

Annual reports were produced starting in 2007 that reported assessment efforts including findings of assessed learning outcomes and action plans/loop closing for the given year. In 2012 SDSU began using WEAVE to report this information and annual written reports were no longer produced. All assessment efforts beginning in 2012 are reported as cycles in WEAVE. The annual reports from 2007 - 2011 are archived in the WEAVE Document Repository and linked here. Benchmarks and Findings listed below are empty in WEAVE as all information for 2007 - 2011 is found in the annual reports.

Source of Evidence: Existing data

**Connected Documents**

[BSBA ACC - 2007 Annual Report](#)

[BSBA ACC - 2008 Annual Report](#)

[BSBA ACC - 2009 Annual Report](#)

[BSBA ACC - 2010 Annual Report](#)

[BSBA ACC - 2011 Annual Report](#)

**M 19: For SLO 5.7 Embedded questions**

The instrument used for this analysis was an embedded question in the second exam for the Auditing portion of Acctg 421 (now ACCTG 431). Acctg 421 is the third core accounting course in the integrated accounting curriculum and the focal point for audit content. It is a required course for all undergraduate Accounting majors.

Source of Evidence: Standardized test of subject matter knowledge

**Connected Document**

[Embedded MC Questions](#)

**Benchmarks:**

The benchmark set for this measure was 70% of students meet or exceed expectations.

**Finding (2015-2016) - Benchmarks: Met**

Assignment and Instrument Administration

The instrument used for this analysis was the evaluation of 13 embedded multiple choices (MC) questions included in an examination for the Auditing course ACCTG 431.

ACCTG 431 is a core accounting course in the accounting curriculum and the focal point for auditing technical knowledge content. It is a required course for all undergraduate Accounting majors. The embedded questions are attached to this entry. The question asked students to evaluate 13 factors relating to audit client's company, management and industry, and to assess their impact on the risk of material misstatements, which lowers the reliability of the company's financial information.

Performance	Correct Responses
Exceeds Expectations	11 or more
Meets Expectations	8 to 10
Fails to Meet Expectations	7 or less

These questions accounted for a significant portion of the exam grade. Students appear to have taken their performance seriously on the question.

Sample The sample for this analysis includes 30 students that took ACCTG 431 in Spring 2016.

Results The table below presents the results of the student learning outcome assessment:

Performance	Correct Responses	Total %
Exceeds Expectations	11 or more	18 60%
Meets Expectations	8 to 10	11 37%
Fails to Meet Expectations	7 or less	1 3%
Total	30	100%

The benchmark set for this instrument was 70% meet or exceed. The results indicate that 97% students met or exceeded expectations in their evaluation of the 13 items; 3% students failed to meet expectations.

**Connected Document**

**Finding (2013-2014) - Benchmarks: Met**

**Assignment and Instrument Administration**

The instrument used for this analysis was ten embedded multiple choices (MC) questions included in the final examination for the Auditing portion of ACCTG 421 (now ACCTG 431). ACCTG 421 was the third core accounting course in the integrated accounting curriculum and the focal point for auditing content. It is a

required course for all undergraduate Accounting majors.

The MC questions are attached at the end of this report.

The ten MC questions *asked students to evaluate the reliability of organization information by applying professional standards.*

Performance	Correct Responses
Exceeds Expectations	8 or more
Meets Expectations	6 to 7
Fails to Meet Expectations	5 or less

These questions accounted for a significant portion of the final exam grade. Students appear to have taken their performance seriously on the MC questions.

#### Sample

The sample for this analysis includes 30 students that took ACCTG 421 in Spring 2014.

#### Results

The table below presents the results of the student learning outcome assessment:

Performance	Correct Responses	Total	%
Exceeds Expectations	9 or more	20	66.7%
Meets Expectations	7 to 8	8	26.7%
Fails to Meet Expectations	6 or less	2	6.6%
	Total	30	100%

The benchmark set for this instrument was 70% meet or exceed. The results indicate that 93% students met or exceeded expectations in all ten MC questions; only 7% students failed to meet expectations.

The results of this analysis were provided to the SOA Undergraduate Committee.

#### Connected Document

[Embedded MC Questions](#)

#### Finding (2011-2012) - Benchmarks: Met

The results for identifying accounts payable procedures indicate that 12 students exceeded expectations (40%), 16 students met expectations (53%), and 2 students failed to meet expectations (7%). Thus, 93% of students met or exceeded expectations, and the benchmark of 70% was met.

The results for identifying procedures that would be completed near the date of the audit report indicate that 22 students exceeded expectations (73%), 6 students met expectations (20%), and 2 students failed to meet expectations (7%). Thus, 93% of students met or exceeded expectations, and the benchmark of 70% was met.

The results were provided to the SOA undergraduate committee. Based on the results there were no recommendations for loop closing activities.

#### DLO 19: 5.8 International financial reporting standards

5.8 Recognize differences in identifying, measuring, classifying, presenting and disclosing financial information between U.S. and international standards.  
(joint BSBA/MSA only)

#### Connected Document

[BSBA ACC Curriculum Map](#)

#### Related Measures

##### M 1: Archived Annual Assessment Reports, 2007 - 2011

Annual reports were produced starting in 2007 that reported assessment efforts including findings of assessed learning outcomes and action plans/loop closing for the given year. In 2012 SDSU began using WEAVE to report this information and annual written reports were no longer produced. All assessment efforts beginning in 2012 are reported as cycles in WEAVE. The annual reports from 2007 - 2011 are archived in the WEAVE Document Repository and linked here. Benchmarks and Findings listed below are empty in WEAVE as all information for 2007 - 2011 is found in the annual reports.

Source of Evidence: Existing data

#### Connected Documents

[BSBA ACC - 2007 Annual Report](#)  
[BSBA ACC - 2008 Annual Report](#)  
[BSBA ACC - 2009 Annual Report](#)  
[BSBA ACC - 2010 Annual Report](#)  
[BSBA ACC - 2011 Annual Report](#)

#### DLO 20: 6.1 Interact effectively and efficiently with others

6.1 Interact effectively and efficiently with others in the conduct of business and professional activities.

## Connected Documents

[BSBA ACC Curriculum Map](#)  
[Teamwork Survey](#)

## Related Measures

### M 1: Archived Annual Assessment Reports, 2007 - 2011

Annual reports were produced starting in 2007 that reported assessment efforts including findings of assessed learning outcomes and action plans/loop closing for the given year. In 2012 SDSU began using WEAVE to report this information and annual written reports were no longer produced. All assessment efforts beginning in 2012 are reported as cycles in WEAVE. The annual reports from 2007 - 2011 are archived in the WEAVE Document Repository and linked here. Benchmarks and Findings listed below are empty in WEAVE as all information for 2007 - 2011 is found in the annual reports.

Source of Evidence: Existing data

## Connected Documents

[BSBA ACC - 2007 Annual Report](#)  
[BSBA ACC - 2008 Annual Report](#)  
[BSBA ACC - 2009 Annual Report](#)  
[BSBA ACC - 2010 Annual Report](#)  
[BSBA ACC - 2011 Annual Report](#)

### M 20: For SLO 6.1 Peer evaluation of team project

For SLO 6.1 Peer evaluation of team project in Acc 321 or Acc 322. Scored using survey of student group members.

Source of Evidence: Project, either individual or group

## Benchmarks:

70% of students should meet or exceed the group work dimensions of performance, effort and commitment.

### Finding (2012 - 2013) - Benchmarks: Met

Fall 2013 Acctg 321 students were asked to prepare a group oral communication project which an oral presentation and accompanying slide deck. This represented a non-trial portion of the student's grade in the course. The students were required to complete a team work survey at the conclusion of the presentation. Just under 180 students (out of 224 enrolled in the course) participated in the survey.

Students were asked to rate the group members on: performance toward the project, effort put into the project and commitment toward helping other members of the group. Result show that only 7 students received a rating of rating below 70 (0-100 scale where 0 = poor performance, no effort, and no help, respectively). Of these 7, 2 students withdrew from the course prior to completion.

Average rating for performance = 97.2

Average rating for effort = 92.9

Average rating for help = 91.6

Both quantitative results and the qualitative comments provided in the survey support that the students felt their classmates provided a strong group work ethic of cooperation and effort:

Qualitative comments generally were consistent with quantitative scores. For example, in the follownig group, the student whose name is redacted scored an average of 10 from the other members of the group:

Most of my groups members contributed and put a lot effort into our Pecha Kucha presentation. We took the time to meet up and discuss how we were going to divide up the research and who was going to present certain slides. We also met up multiple times to rehearse our presentation. However, each time our group met up, [name redacted] did not show up to our group meetings. She also did not contribute any work regarding researching information for our topic. Although, she did well presenting, it would have been nice if you contributed and put the same amount effort as myself and the other group members.

## Connected Document

[Teamwork Survey](#)

## Details of Closes the Loop for This Cycle (by Established cycle, then alpha)

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### Improve performance on Financial Accounting Measure

Improve performance on Financial Accounting Measure.

**Established in Cycle:** 2011-2012

**Implementation Status:** Finished

**Priority:** High

### Relationships (Measure | Student Learning Outcomes):

**Measure:** SLO 5.3 Embedded questions | **Student Learning Outcomes:** 5.3 Financial information reporting standards

**Implementation Description:** Make remedial exercises available to students to practice financial accounting concepts central to the SLO 5.3 assessment measure for the financial portion of Acc 322.

**Projected Completion Date:** 05/2013

**Responsible Person/Group:** Instructors in Acc322

### Create and test new instrument

The SOA Undergraduate Committee expressed concern over the results of the two previous assessment on this SLO. It was decided that a new instrument would be prepared and embedded inside the final exam for the ACCTG 321 course in hopes of increasing the level of engagement the students had with the assessment activity. This will be done in both fall 2013 and Spring 2014.

**Established in Cycle:** 2012 - 2013

**Implementation Status:** Finished

**Priority:** High

**Relationships (Measure | Student Learning Outcomes):**

**Measure:** SLO 5.3 Embedded questions | **Student Learning Outcomes:** 5.3 Financial information reporting standards

**Responsible Person/Group:** SOA Undergraduate Committee

**Re-assessment and additional course focus**

The UG Committee has suggested that the assessment be re-performed in Spring 2015 to determine if the instrument was poorly calibrated for purposes of assessment. In addition, the instructors that teach the audit course have been informed of the results and recognize that additional attention will be paid to the ethics portion of the material.

**Established in Cycle:** 2013-2014

**Implementation Status:** In-Progress

**Priority:** High

**Relationships (Measure | Student Learning Outcomes):**

**Measure:** SLO 3.5 Case analysis, embedded exam questions | **Student Learning Outcomes:** 3.5 Apply ethical rules, theories, and regulatory guidelines to the practice of public, private and tax accounting

**Implementation Description:** Re-assessment to be performed in Spring 2015.

**Projected Completion Date:** 05/2015

**Responsible Person/Group:** Steve Gill

**Re-assessment**

The results of this analysis were provided to the SOA Undergraduate Committee. The Committee strongly felt that the results were in part a result of the low level of impact the presentations has on grades within the course. The UG Committee feels that the best course of action is to re-assess in the 2014-2015 cycle inside the ACCTG 390W course where the impact of oral presentations on the course grade is much higher thus ensuring the students take the assessment seriously.

**Established in Cycle:** 2013-2014

**Implementation Status:** In-Progress

**Priority:** High

**Relationships (Measure | Student Learning Outcomes):**

**Measure:** For SLO 1.2 Oral presentations | **Student Learning Outcomes:** 1.2 Make effective oral presentations

**Implementation Description:** Re-assess in ACCTG 390W in Fall 2014.

**Projected Completion Date:** 05/2015

**Responsible Person/Group:** Steve Gill

**Enhance critical thinking skills**

The results of this analysis were provided to the SOA Undergraduate Committee. It was further suggested that the Committee consider curriculum revisions to enhance student's analytical skills in preparing accounting information to assist in management decision making.

**Established in Cycle:** 2015-2016

**Implementation Status:** In-Progress

**Priority:** High