



**LANGDALE COLLEGE OF BUSINESS**

**ASSURANCE OF LEARNING**

**2011-2016**

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## **ASSURANCE OF LEARNING PROCESS**

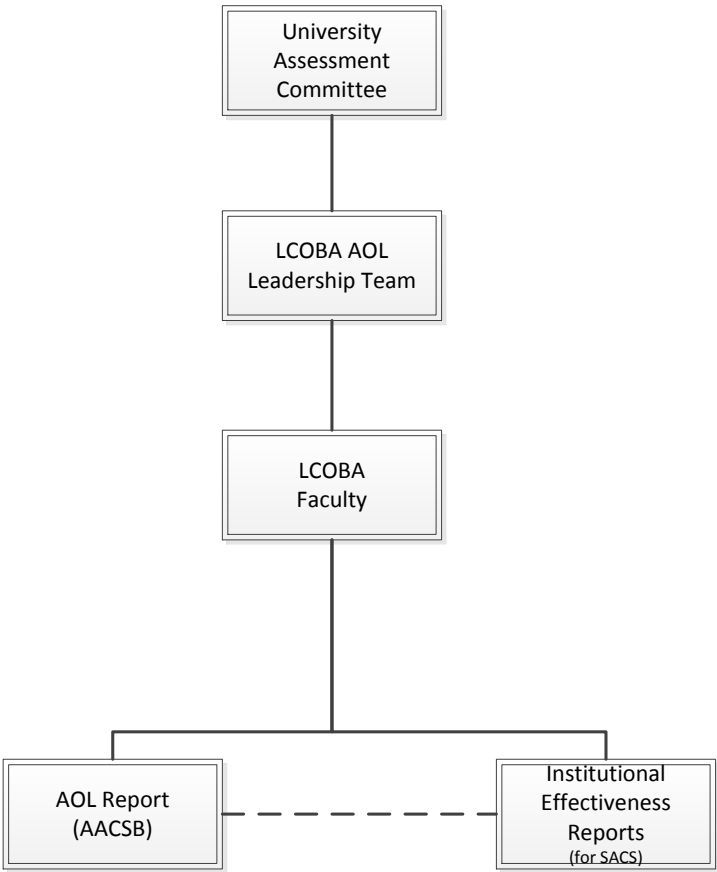
In support of the continued enhancement of the business program and majors, the Langdale College of Business Administration faculty have established an on-going process to identify skills and management-specific goals for assessment, develop and evaluate assessment instruments, assess goal learning objectives, report assessment results and recommendations, and ensure that recommendations or action plans are implemented (i.e., “closing the loop”). The process includes assessing skills and management-specific goals on a rotating basis with at least two goals assessed each academic year as well as obtaining feedback input from the college’s constituents (i.e., students, alumni, community).

The assurance of learning (AoL) process is headed by a director who is supported by a faculty member who chairs each of the learning goals or subcommittees (AoL Leadership Team or AoLTT). The AoLTT oversees all AOL activities with the LCOBA. All Langdale College faculty members participate in the AOL process and are members of a learning goal team.

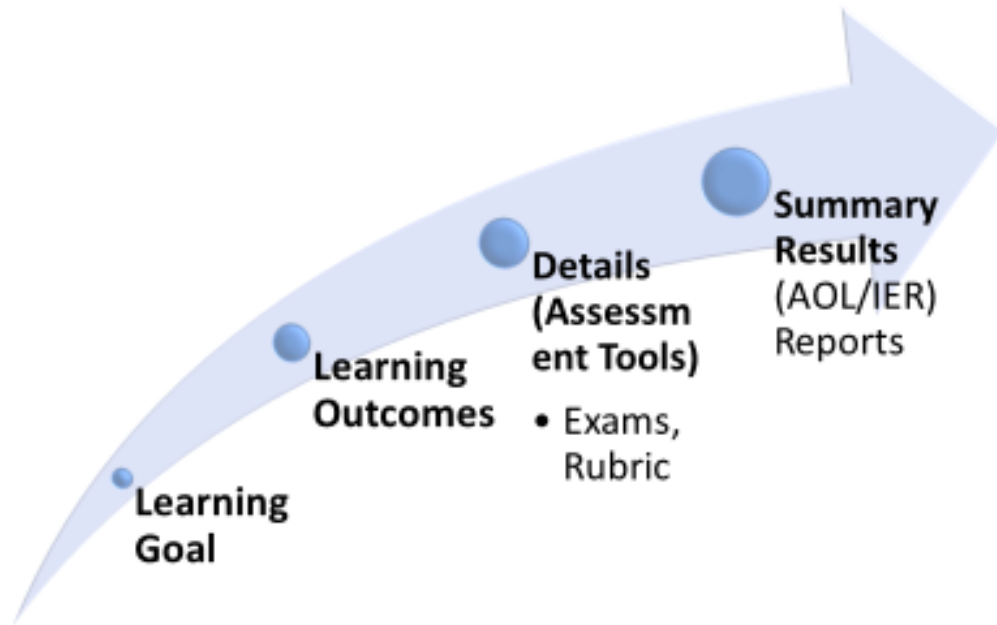
The process stages and the associated goals are listed below and on the next page:

- Identify skills and management-specific goals for assessment.
- Align goals to the educational objectives of the university and college curriculum
- Review, evaluate and modify learning objectives and assessment instruments.
- Assess goals.
- Review assessment results and make appropriate recommendations.
- Follow up to ensure that recommendations are implemented (i.e., close the loop) and results in program improvement

# Assurance of Learning Structure



# Assessment Results - Reporting



Explanation		
<b>Learning Goal</b>	College Level	Catalog
<b>Learning Outcome</b>	Course Level	Individual Course Syllabi
<b>Details (Assessment Tools)</b>	Exams	<ul style="list-style-type: none"> <li>• Paper exams and/or Scantrons (of results) maintained by course instructor</li> <li>• Computer based stored in the course management system</li> </ul>
<b>Summary Results</b>	<ul style="list-style-type: none"> <li>• Provided to the University Assessment Committee</li> <li>• Provided to AoLTT</li> </ul>	<ul style="list-style-type: none"> <li>• Institutional Effectiveness Reports</li> <li>• Annual AOL Report</li> </ul>

## ***LEARNING GOALS***

### ***Bachelor of Business Administration***

Graduates of the BBA program will be:

1. Able to demonstrate an understanding of core business concepts
  - 1.1 Demonstrate a fundamental understanding of financial accounting principles
  - 1.2 Demonstrate a fundamental understanding of managerial accounting principles
  - 1.3 Demonstrate a fundamental understanding of macroeconomics concepts and government policies
  - 1.4 Demonstrate a fundamental understanding of microeconomics concepts and government policies
  - 1.5 Demonstrate a fundamental understanding of management principles
  - 1.6 Demonstrate a fundamental understanding of finance principles
  - 1.7 Demonstrate a fundamental understanding of finance principles
  - 1.8 Demonstrate a fundamental understanding statistics concepts
2. Able to demonstrate awareness of the factors that influence decisions in the global business environment
3. Able to demonstrate effective communication skills
  - 3.1 Effective oral communicators in a business environment
  - 3.2 Effective written communicators in a business environment
  - 3.3 Demonstrate the ability to use information technology
4. Able to recognize and resolve business dilemmas in a legal and ethical manner
5. Able to demonstrate analytical skills
  - 5.1 Able to demonstrate analytical skills
  - 5.2 Able to effectively utilize analytical skills to solve business problems
6. Able to work cooperatively and productively in group settings

### *MAcc*

Graduates of the MAcc program will be able to:

1. Demonstrate knowledge of the theory and application of financial accounting [in the core areas of (a) government and nonprofit accounting, (b) advanced accounting and auditing, (c) information systems, (d) accounting theory, and (e) corporate taxation].
2. Effectively communicate accounting information orally and in writing.
3. Use critical thinking and problem solving skills.
4. Apply computer technologies as they relate to the accounting profession.

### *MBA*

MBA graduates will be:

1. Competent in the business disciplines, using appropriate accounting, marketing, economics, quantitative methods, organizational behavior, finance, or production knowledge and tools to make a business decision in that functional area.
2. Critical thinkers, using concepts from strategic management to integrate relevant information, decision-making techniques, and concepts from multiple business functions to make decisions in new or unpredictable environments.
3. Effective communicators, using information technology and oral and written skills to enhance decision making through better communication.
4. Proficient in making ethical and legal decisions, recognizing cultural differences in the legal and ethical implications of business decisions.
5. Globally cognizant, identifying management issues in a global environment with disparate business views and culturally diverse customers and employees<sup>1</sup>.
6. Team players and leaders, demonstrating the team and leadership skills needed to make a business decision.

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<sup>1</sup> Goal is eliminated from the program

## ***CURRICULUM ASSESSMENT ALIGNMENT***

### **Bachelor of Business Administration**

The following chart provides the link between the BBA learning goals and the courses in which assessment of the goal takes place. Additional information is available in the annual AOL reports.

<b>Learning Goal</b>	<b>Sub-Goal (if applicable)</b>	<b>Assessment Location (Business Core Course)</b>
Business Knowledge	Financial Accounting	Acct 2101
	Managerial Accounting	ACCT 2102
	Micro Economics	ECON 2105
	Finance	FIN 3350
	Management	MGNT 3250
	Marketing	MKTG 3050
	Communications	Oral
Written		BUSA 1105
Technology		BUSA 2201
Global		BUSA 1105 (pre-test) BUSA 4900 (post-test)
Ethics		BUSA 2106
Analytical		ACCT 2102
Teamwork		BUSA 4900



**MAcc**

The following chart provides the link between the MAcc learning goals and the required courses in which assessment of the goals occurs.

Major Courses	Accounting Area	Knowledge	Communication	Problem Solving	Technology
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	LO #1	LO #2	LO #3	LO #4	LO #5
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MACC 7100	Financial Accounting Theory	x	x (oral)		
MACC 7220	Advanced Accounting	x		x	
MACC 7390	Government and NFP	x			
MACC 7410	Advanced AIS	x			x
MACC 7510	Corporate and Partnership Tax	x			
MACC 7800	Advanced Auditing	x	x (written)		

Required Courses	Subject Area	Knowledge	Critical Thinking	Communication Oral (O)/ Written(W)	Legal and Ethical	Teamwork (T) and Leadership(L)
MBA 7030	Managerial Accounting	x				
MBA 7050	Strategic Marketing	x				
MBA 7350	Managerial Finance	x		W		
MBA 7500	Managerial Economics	x				
MBA 7630	Leadership and Motivation	x		O		x (L)
MBA 7660	Advanced Quantitative Methods	x	x			
MBA 7800	Introduction to Health Care Systems and Policies	x				
MBA 7810	Healthcare Economics	x				
MBA 7830	Financial Management in Healthcare	x				
MBA 7870	Healthcare Strategic Leadership	x				x (T)
MBA 7900	Strategic Management	x				x (T)

**MBA**

***ASSESSMENT TIMELINE***

A five year assessment timeline for each degree program is provided:

***BBA***

<b>Learning Goals</b>	<b>Knowledge</b>	<b>Legal and Ethical</b>	<b>Global</b>	<b>Teamwork (Quantitative)</b>	<b>Communication- Oral and Written</b>	<b>Communication- Technology</b>	<b>Analytical</b>
AY 14-15		A				A	A
AY 15-16	A				A (oral)		
AY 16-17		A	A	A			A
AY 17-18					A	A	
AY 18-19	A		A	A			

*MAcc*

<b>Learning Goals</b>	<b>Knowledge</b>	<b>Communications</b>	<b>Problem Solving</b>	<b>Technology</b>
AY 14-15	A	A(written)	A	
AY 15-16		A (oral)		A
AY 16-17	A		A	
AY 17-18		A		A
AY 18-19	A		A	

**MBA**

We provide a five-year assessment timeline below:

<b>Learning Goals</b>	<b>Knowledge</b>	<b>Critical Thinking</b>	<b>Communication</b>	<b>Legal and Ethical</b>	<b>Teamwork and Leadership</b>
AY 14-15	x		x		x
AY 15-16		x	x		x
AY 16-17	x			x	
AY 17-18		x			x
AY 18-19	x		x	x	

**UNDERGRADUATE PROGRAMS**

**BACHELOR OF BUSINESS  
ADMINISTRATION**

**1. Able to demonstrate an understanding of core business concepts**

**Assessment Tool:** Faculty created course embedded examination questions

**Internal Threshold:** 70% or higher

	<b>Business Knowledge</b>	<b>Assessment Courses</b>	<b>2011-2012</b>	<b>2013-2014</b>	<b>2015-2016*</b>
			<b>% responding correctly</b>	<b>% responding correctly</b>	<b>% responding correctly</b>
1.1	Financial Accounting	ACCT 2101	64%	66%	65%
1.2	Managerial Accounting	ACCT 2102	77%	78%	70%
1.3	Macroeconomics	ECON 2105	75%	74%	72%
1.4	Microeconomics	ECON 2106	68%	72%	79%
1.5	Management	MGNT 3250	78%	56%	60%
1.6	Finance	FIN 3350	76%	78%	79%
1.7	Marketing	MKTG 3050	86%	83%	81%
1.8	Statistics	BUSA 2100	74%	72%	72%

\*knowledge areas separately reported at the detailed level effective this reporting cycle

The details of each knowledge is provided within

**1.1 Demonstrate a fundamental understanding of financial accounting principles.**

**Assessment Course: ACCT 2101**

Area	2011-12	2013-14	2015-2016
	Fall 2011	Fall 2013	Spring '16
	% responding correctly	% responding correctly	% responding correctly
	n=20f	n=32	N=235
1. Adjusted Journal entry - Unearned Rent			52
2. Accounts receivable write off			52
3. Accounting for uncollectible accounts			91
4. Allowance for Doubtful Accounts Balance			36
5. Book value of a plant asset			88
6. Accumulated depreciation amount under the straight-line method of depreciation			40
7. Recording periodic depreciation expense on plant assets			96
8. Behavior of long term asset			88
9. Record the proceeds and issuance of a note			44
10. Recording sales revenue			64
<b>Overall Performance</b>	<b>64</b>	<b>66%</b>	<b>65</b>

F-21 questions used in this assessment and results were reported by student and was based on a sample

- Discussion:**  
 The financial accounting area has traditionally had the lowest knowledge achievement scores. During the 2013-14 reporting cycle (), course instructors noted that the AOL questions were developed 5 or 6 years ago. They agreed to review the AOL questions to ensure they are reflective of the concepts and chapters covered. As a result, the AOL questions were reduced from 22 to the current 10.
- In terms of the achievement target, course instructors suggested that the AOL committee examine the 70% goal for ACCT 2101. In upper division classes, many marginal students have already been eliminated as they have chosen different majors or failed to pass the lower division core classes. Financial Accounting in particular is often the first class in the College of Business that many students take. As a result, there are a significant number of students that receive D's and F's and either retake the course or drop out of the College of Business. As a result, a 70% AOL goal may be difficult to attain. *A 60% AOL objective might better reflect the makeup of this introductory course.*

- An analysis of the D/F/W rates for each semester starting with fall 2011 follows:

	Fall 2011	Spring 2012	Fall 2012	Spring 2013	Fall 2013	Spring 2014	Fall 2014	Spring 2015	Fall 2015	Spring 2016
D/F/W Rates	33.55%	35.86%	41.27%	39.69%	22.56%	22.66%	57.92%	40.29%	42.6%	42.6%
Total Class	301	251	315	262	266	256	259		274	284

In an attempt to improve results as well as improve the high D/F/W rates in this course, instructors tried a number of initiatives. In fall 2014, they coordinated all course sections so that students would cover the same material and have one common exam on the same date. As noted above, D/F/W rates did not improve but reached the highest historical level. The idea was abandoned in spring 2015. That same semester, the instructors tried using an accounting lab staffed by graduate students. The lab did not help when compared to spring of 2016 when the rate was also 42.6%. The biggest help was reducing class sizes and returning to uncoordinated sections. Over time, the course coordinator believes that the data supports a D/F/W rate of approximately 40%. While this is high, the only way to improve rates is to continue reducing class sizes to 30-35 students. Perhaps rates could improve closer to 30%.



**1.2 Demonstrate a fundamental understanding of managerial accounting principles.**

**Assessment Course:** ACCT 2102

Area	2011-12	2013-14	2015-2016
	% responding correctly	Fall 2013 % responding correctly	Spring '16 % responding correctly
		n=92 <i>f</i>	
Elements of a Product Cost	95		63
Process costing systems	74		39
Job Order costing	43		83
Job Order Cost Flow - Recording of cost in job order costing (Q4)	72		46
Define breakeven point (Q5)	89		83
Calculate break even for a single product	88		84
Calculate break even multiple products	63		76
Master budget preparation	84		93
Budget calculation – direct labor cost	80		35
Budget preparation ordering	72		76
Variance Calculation – Direct materials quantity variance	90		79
Variance Calculation – Direct materials quantity variance	75		75
Variance Calculation – Direct materials quantity variance	77		72
<b>Overall Performance</b>	<b>77</b>	<b>78</b>	<b>70</b>

*f* information was captured by question and learning outcomes

Discussion: The overall results in this area exceeded the internal threshold and no corrective action was taken. However, course instructors continued to focus on job order costing especially cost flows since this is often a challenging area for students.

### 1.3. Demonstrate a fundamental understanding of macroeconomic concepts and governmental policies

Assessment Course: ECON 2105

	2011-12	2013-14	2015-2016
	Fall 2011	Fall 2013	Fall 2015
Area	% responding correctly	% responding correctly	% responding correctly
	N=190		N=274*
Gross national product	92	89	86.9
Inflation Rate	89	88	87.2
Federal Fund Rate	64	63.5	73.7
US Real GDP	96	84.4	84.3
US Real Inflation Rate	81	81	63.9
GDP Expansion	90	75	65.8
Economic Change	46	58	43.2
Monetary Policy	59	56	67.2
Fiscal Policy	51	62	60.2
US Policy Goals	84	85	83.6
Overall Performance	<b>75</b>	<b>74</b>	<b>72</b>

\*except for Q6,7 which was 243

**Discussion:** The overall result exceeded the internal benchmark so no corrective action was taken

**1.4. Demonstrate a fundamental understanding of microeconomic concepts and governmental policies**

**Assessment Course:** ECON 2106

Area	2011-12		2013-14	2015-2016
	Fall 2011	Summer 2012 <sup>f</sup>	Fall 2013	Fall 2015
	% responding correctly	% responding correctly	% responding correctly	% responding correctly
Area	N=177	n=42	N=200	N=225
Equilibrium Quantity	58.8	69	57	64.9
Demand of Goods	62.7	86	69	77.8
Equilibrium Price	79.7	76	73	75.1
Economic inefficiency	76.3	88	84	90.2
Perfectly competitive market	84.2	95	86	82.2
Monopolistically competitive markets	73.4	83	68	84.4
Equilibrium price and price ceiling	70.6	79	69	75.1
Rightward shift in the supply curve	58.2	69	73	76.9
The long run equilibrium	47.5	88	70	84.4
Minimum price above the equilibrium price	70.6	81	68	82.2
Overall Performance	68	81	72	79

*f*-goal reassessed during the summer

Discussion; The overall results in fall 2011 did not meet the internal threshold. A course instructor re-assessed the class in summer 2012 and showed a vast improvement in the results. This knowledge area results continued to exceed the internal threshold since then. Course instructor continue to emphasize the equilibrium quantity concept in classes since it consistently receive poor results.

### 1.5. Demonstrate a fundamental understanding of management principles

Assessment Course: MGNT 3250

	2011-12	2013-14	2015-2016
		Fall 2013	Fall 2015
Area	% responding correctly	% responding correctly	% responding correctly
Basic functions of management	89		
Management ... leadership	84		
Big 5" personality traits	82		
Expectancy theory	49		
Dimensions of managerial power and influence	85		
Overall Performance	78	56%	60%

**Discussion 2013-14:** After discussing our most recent Knowledge Assessment, the instructors of Management 3250 have suggested an update to the items included. We feel that the items no longer do a good job of representing the current presentation of the material. This is because the current items were developed at least five years ago, and in the intervening time, we have adopted a new textbook, and added an additional regular instructor. Items will be edited and/or created by triangulating the major areas of coverage among the three instructors listed above. These new items will be introduced starting in Fall semester 2014. We will reevaluate the items' effectiveness after the Spring 2015 semester.

## 1.6 Demonstrate a fundamental understanding of finance concepts and principles

Assessment Course: FIN 3350

	2011-12		2015-2016
		Fall 2013	Spring 2016
	% responding correctly	% responding correctly	% responding correctly
Area	<i>f</i>	N=110 <i>f</i>	N
Time Value of Money - Present value calculation (Q1)			56
Time Value of Money – Nominal Interest Rate (Q2)			97
Time Value of Money – Nominal Interest Rate (Q3)			97
Capital Markets (Q4)			100
Capital Markets - with rate of return and dividend expectation (Q5)			92
Market Institutions (Q6)			97
Capital structure decisions (Q7)			97
Capital structure decisions (Q9)			97
Capital budgeting – NPV calculation (Q8)			10
Capital budgeting – NPV calculation (Q10)			100
Overall Performance	<b>82</b>	<b>77</b>	<b>79</b>

*f* results captured by student and not by question

**Discussion:** The results in this knowledge area continue to be satisfactory. However, present value concepts and net present value concepts are areas that are continue to receive emphasis the course. Course instructors are expected to review the concepts assessed in the next academic year and adjust them accordingly

### 1.7 Demonstrate a fundamental understanding of marketing principles

Assessment Course: MKTG 3050

	2011-12	2013-14	2015-2016
		Fall 2013	Spring 2016
	% responding correctly	% responding correctly	% responding correctly
Area		N=120	N
Promotion Mix	94	77	76
Product Life Cycle	78	82	83
Wholesale Exchange	88	71	79
Promotion	95	92	93
Market Segmentation	75	94	91
Overall Performance	<b>86</b>	<b>83</b>	<b>84</b>

**Discussion:** The overall result exceeded the internal benchmark so no corrective action was taken

### 1.8 Demonstrate s fundamental understanding of statistics concepts

Assessment Course: BUSA 2100

	2011-12	2013-14	2015-2016
			Spring 2016
	% responding correctly	% responding correctly	% responding correctly
Area	N=81f	n=40	n=90
Sampling Methods		50	86
Measures of Position		78	80
Measure of Dispersion		25	73
Basics of Probability		75	67
Normal Distribution		65	70
Use the Normal Model		85	76
Sampling Distributions		95	70
T confidence interval		58	75
Scatterplots and Correlations		95	81
Least Squares Regression		90	57
Overall Performance	<b>74</b>	<b>72</b>	<b>72</b>

**F-information reported on an aggregate basis only**

**Discussion:** The overall result exceeded the internal benchmark so no corrective action was taken. This knowledge area will be assessed as part of the new Quantitative goal effective in the next academic year.

### 1.9 Able to demonstrate an overall knowledge of core business concepts

**Assessment Tool:** CAPSIM\*

Internal Threshold >60%

**Assessment Course:** BUSA 4900

	2013-2014		2015-2016
	Spring 2013	Fall 2013	Spring 2016
	n=53	n=33	N=116
Senior Level Internally developed knowledge exam results (%)	56.63 <sup>f</sup>		
Comp-XM Overall Performance		60.3	67

<sup>f</sup>-target score 60%

\*CAPSIM was piloted in fall 2013(using the final exam scores) to replace our internally developed 'senior level assessment exam. CAPSIM is used by a number of institutions (including the course instructor) and more information can be obtained here (<http://www.capsim.com/>). The achievement score was established at 60% which is in line with other institutions.

CAPSIM's results were analyzed across the six functional domains as shown below:

Comp-XM Functional Domains	Fall 2015		Spring 2016	
	Overall Average	National Average	Overall Average	National Average
Accounting	68%	56%	67%	59%
Finance	62%	58%	62%	59%
Strategy	65%	58%	67%	61%
Marketing	69%	58%	69%	59%
Operations	66%	49%	66%	51%
HR	71%	55%	74%	56%

LCOBA exceeded the national average on the Comp-XM functional domain. This is the first full CAPSIM reporting period so LCOBA will continue to monitor the results to determine what adjustments if any, should be made.

### 1.10 Able to demonstrate competencies on internships

**Assessment Tool:** Internship Forms, prepared by supervisory employee, evaluated by course instructor:

**Internal Threshold:** Meet or Exceeds Expectations, especially in knowledge category

**Assessment Course:** Major specific 4980

	Number of students	Faculty Member
<b>Spring 2016</b>	√	
Accounting Internship	2	Raymond Elson J
Accounting Internship	2	Mark Wills Byron
Accounting Internship	1	Candace Witherspoon L
Accounting Internship	1	Sanjay Gupta
Accounting Internship	1	Ronald Stunda A
Healthcare Admin Internship	5	Gary Hackbarth
Healthcare Admin Internship	1	Ning Wang
Mgmt Internship	1	Kenneth Moates Nathan
Mgmt Internship	2	Matthew Royle Todd
Mgmt Internship	1	Roy Copeland Wilson
Mgmt Internship	1	Marko Horn
Marketing Internship	2	Gary Futrell D
Marketing Internship	1	Carroll Griffin Howard
	21	
<b>Fall 2015</b>		
Accounting Internship	2	Ronald Stunda A
Accounting Internship	5	Mark Wills Byron
Accounting Internship	1	Nancy Swanson J
Accounting Internship	1	Raymond Elson J
Finance Internship	1	Elvan Aktas
Healthcare Admin Internship	8	Gary Hackbarth
Healthcare Admin Internship	1	Ning Wang
Marketing Internship	3	Aubrey Fowler R
Marketing Internship	1	Eric Howington B
Marketing Internship	1	Jie Fowler G
Marketing Internship	2	Gary Futrell D
	26	
	<b>47</b>	

√students' names are kept confidential

## Discussion

Starting in the 2015/16 academic year, we added students' discipline based internship (at the undergraduate level) as an additional assessment tool. The purpose of this tool was to address the experiential learning portion of our mission.

Students are evaluated by the supervisory personnel on job skills and knowledge at the end of the experience. This evaluation is provided to the student and supervising faculty member and plays a key role in the grade [Satisfactory (S) or Unsatisfactory (U)] earned by the student. The table below shows the internships by discipline and the supervisory faculty member. All students (n=47) earned grades of "S" during the referenced semesters indicating that their job knowledge met or exceeded the employer's expectation



**2. Able to demonstrate awareness of the factors that influence decisions in the global business environment**

**Assessment Tool:** World Maps and Continent Map (for item 1), Country Analysis Case Study (item #2)

**Assessment Course:** MGNT 3250

	2011-2012	2012-2013	2014-2015	2015-2016
Criteria	Results	√	†	f
1. Students will identify and/or locate selected Continents, major countries and oceans on a world map.	91% - Continents and Oceans  72 % - Location of G8 countries)			
2. Students will identify factors that influence business decisions in a global economy	78%			

**√2012-2013 Actions:**

The Global committee recommended a number of program changes including increased study abroad opportunities and the hiring of study aboard coordinator

**†2014-2015 Actions:**

The sub-goal chair, AOL Director, and MBA Director explored using an external service to assess global perspectives. The options were the Global Mindset Inventory and the Global Perspective Inventory (GPI) GPI was recommended since it was deemed more appropriate for undergraduate students

**f2015-2016 Actions:**

The Global Perspective Inventory (**GPI**) was selected as the new measurement tool and will be administered in BUSA 1105 as a pre-test starting fall 2016. It will also be used as a post-test in BUSA 4900 once students have completed the international select option (course)

### 3. Able to demonstrate effective communication skills

#### 3.1 Effective oral communicators in a business environment

**Assessment Tool:** Faculty developed oral communication rubric

**Assessment Course:** BUSA 4900

	2012-2013	2015-2016
	N=37	n=39
<b>Criteria</b>	% Meeting or Exceeds Expectations	% Meeting or Exceeds Expectations
<b>Organization</b>	95%	100%
<b>Clarity</b>	89%	95%
<b>Media</b>	100%	100%
<b>Language</b>	97%	85%
<b>Fatal Flaws</b>	92%	100%

**2012-2013 Results:** The internal benchmark (met or exceeded expectations on 4 of the 5 criteria) was achieved by a majority of the students, more than 75% (n=37).

**2012-2013 Actions:** No additional assessment or curriculum change was recommended by the committee.

**2015-2016 Results:** The internal benchmark (meeting or exceeding expectations on 4 of the 5 criteria) was achieved by a majority of the students. Further analysis showed that all students (n=39) met or exceeded expectations in the organization, media and language categories; 95% met or exceeded expectations in the clarity criteria, and 75% in the delivery criteria.

**2015-2016 Actions:** The assessment only impact students enrolled in the traditional classroom. However, as more classes are offered in an online format we need to ensure that these students are subject to the same assessment process. LCOBA should explore available tools such as GoReact for use in assessing online students.

### 3.2 Effective written communicators in a business environment

**Assessment Tool:** Faculty developed oral communication rubric

**Assessment Course:** ENGL 2010

	2012-2013 <sup>f</sup>	2014-2015 <sup>√</sup>	2015-2016 <sup>†</sup>
	n=10		
<b>Criteria</b>	% Meeting or Exceeds Expectations		
<b>Organization</b>	80%		
<b>Clarity</b>	100%		
<b>Media</b>	90%		
<b>Language</b>	90 %		
<b>Fatal Flaws</b>	-		

<sup>f</sup> In spring 2013, LCOBA collaborated with the university’s students’ success center (SSC) on a written communications assessment. The SSC personnel is a member of the English Department and was able to collect a small number of writing samples from course instructors. Using LCOBA’s written communications rubric, the professor performed an assessment and the results are shown above.

<sup>√</sup>Assessment was suspended as LCOBA explored various options to assess written communication. During this period, a recommendation was made to eliminate ENGL 2010 from the senior core and replace it with “*Core Grammar for College.*”

<sup>†</sup>The senior core redesign committee recommended that ENGL 2010 removed from the core and replaced with a new course, BUSA 1105. Writing assignments/assessments will be added to this course starting in fall 2016

### 3.3 Demonstrate the ability to use information technology

**Assessment Tool:** Faculty developed course embedded examination questions

**Assessment Course:** BUSA 2201

	2012-2013	2015-2016
	Fall 2012	
Criteria		Percentage
1. Create formulas and functions to analyze data	*	
XL Step 2.1.2: Use an Absolute Cell Reference in a Formula		96.04%
XL Step 2.2.2: Use the AVERAGE Function		98.35%
XL Step 2.3.3: Use the IF Function		85.04%
XL Step 8.1.1: Use SUMIF AVERAGEIF and COUNTIF		91.28%
XL Step 8.1.2: Enter SUMIFS AVERAGEIFS and COUNTIFS		87.88%
XL Step 9.2.2: Insert 3-D Formulas		57.63%
Avg		~86%
2. Assimilate information to organize and present data		
XL Step 4.2.1: Create a Table		100.00%
XL Step 4.2.4: Remove Duplicate Rows		92.15%
XL Step 4.3.3: Apply Text Filters		99.43%
XL Step 5.1.1: Subtotal the Data		97.76%
XL Step 5.2.1: Create a PivotTable		97.77%
XL Step 7.2.2: Perform an Advanced Filter		76.57%
XL Step 9.1.1: Group and Fill Across Worksheets		87.78%
XL Step 9.1.3: Insert Hyperlinks		87.25%
XL Step 9.2.3: Link Workbooks		79.76%
Avg		~91%
3. Visualize information to summarize, analyze, and present data		
XL Step 3.1.1: Create a Clustered Column Chart		96.65%
XL Step 3.1.4: Create a Pie Chart		81.16%
XL Step 3.2.3: Add and Format Data Labels		76.52%
XL Step 3.3.3: Insert and Customize Sparklines		62.49%
XL Step 5.4.2: Create a PivotChart		97.14%
XL Step 8.3.4: Create a Histogram		92.47%
Avg		~84

\* see results in Appendix A

#### 4.0 Able to recognize and resolve business dilemmas in a legal and ethical manner

Assessment Tool: Course-embedded questions

Assessment Course: BUSA 2106

##### 4.1. Able to recognize and resolve business dilemmas in an ethical manner

	2013-2014 n=75	2014-2105 N=132	2015-2016
Questions	% responding correctly	% responding correctly	
<ul style="list-style-type: none"> <li>Under Kant's "categorical imperative": (q26)</li> </ul>	84		
<ul style="list-style-type: none"> <li>The problem with looking to "values that find wide acceptance" as a guide to ethical corporate behavior is that: (q27)</li> </ul>	43		
<ul style="list-style-type: none"> <li>Corporate codes of ethical conduct (q28)</li> </ul>	76		
<ul style="list-style-type: none"> <li>The problem with the view that a corporation should attempt to act in the best interests of all of its various constituencies is that (q29)</li> </ul>	9		
<ul style="list-style-type: none"> <li>A corporate manager looking for ethical guidance that neither the law nor social norms accounts for, must rely on (q30)</li> </ul>	59		
<ul style="list-style-type: none"> <li>Critics increasingly argue that corporations should follow socially-responsible standards higher than those imposed by law</li> </ul>		91	
<ul style="list-style-type: none"> <li>According to utilitarians, an action that hurts a small minority while benefiting the large majority is morally wrong</li> </ul>		95	
<ul style="list-style-type: none"> <li>Corporations sometimes consciously choose to break the law because the criminal penalties are low and/or the risk detection and prosecution is low</li> </ul>		98	
<ul style="list-style-type: none"> <li>The Sarbanes-Oxley Act applies to both private and public corporations</li> </ul>		85	
<ul style="list-style-type: none"> <li>Market forces serve as a sufficient control on corporate behavior because the market always reveal social and environmental harm</li> </ul>		81	

### **Results: 2013-2014**

Students were evaluated using five course embedded questions. The questions were developed by the current course instructors to better reflect the current content (this is an action plan to address change in instructors and course content in the underlying course).

The committee used a threshold of 60% to evaluate this outcome and the students (n=75) succeeded in exceeding that threshold on two questions A third question sits just below that threshold at 59%; however two questions apparently had a problem.

One question (# 27) sits at 43% correct, and another (#29) sits at 7% correct. This is interesting because the two questions are actually quite similar in that they deal with conflicting values and the problems of addressing those conflicting values. Though further investigation may be warranted in terms of the make-up of the questions and how they are written. A course instructor's initial reaction for the reason behind this may be fairly simple. It could be the culture of division that takes place on various news channels and through various social media outlets that are prompting students to discount value conflicts.

Looking at the popular alternative answers for those questions may provide evidence for that reasoning. In Question 27, A was the most popular answer, but B "Most widely-accepted values are uninformed" was the second most popular choice. In question 29, the most popular answer was B, "Corporate managers often have a better sense of what is right." It may be that the students have been taught from an early age that it doesn't matter what others believe, if they don't share the same values then they are simply wrong or uninformed. Confirmation bias may be leading these questions.

### **Actions: 2013-2014**

If confirmation bias is the case, then the way we need to teach ethics should probably change to compensate for that issue (an issue that has been very much present in our culture for quite some time). The course instructor believes that this is an issue that the committee should take up in the coming year, providing additional insight with further testing

**Results: 2014-2015:** Students (n=132) were evaluated using five course embedded questions which required a true or false response. The results are shown in the table below:

The overall achievement for this learning goal was 90% (a significant improvement from the previous assessment cycle), so the internal benchmark was achieved.

**4.2. Able to recognize the corporate social responsibility of businesses\***

**Assessment Tool:** Faculty developed course embedded examination questions

**Assessment Course:** BUSA 2106

	2013-2014	2014-2105	2015-2016 <sup>^</sup>
<b>Questions</b>			
<ul style="list-style-type: none"> <li>Corporate and social responsibility might include maximizing profits in order to follow a company to efficiently use their resources to benefit the communities wherein they conduct business.</li> </ul>			
<ul style="list-style-type: none"> <li>Good corporate governance means that a company's products meets or exceeds what is required on paper</li> </ul>			
<ul style="list-style-type: none"> <li>The goal of corporate social responsibility is to encourage a positive impact through a company's activities on the environment, consumers, employees, communities, stakeholders and all other members of the general public)</li> </ul>			
<ul style="list-style-type: none"> <li>Failing to disclose that a company has failed to meet emissions standards on its most profit widget plant is an example of good corporate citizenship</li> </ul>			

<sup>^</sup>subgoal added in the current reporting period

## 5. Able to demonstrate analytical skills

### 5.1 Able to demonstrate analytical skills

**Measure: Course-embedded questions**

**Assessment Course: BUSA 2100, ACCT 2101, MKTG 3050**

		<b>2013-2014</b>	
<b>Category</b>	<b>Source</b>	<b>% responding correctly</b>	<b>N</b>
Standard deviation	BUSA 2100	85	34
z-value		65	-
Correlation		62	-
Determining liabilities balance	ACCT 2101	94	32
Calculating markup as a percentage of cost	MKTG 3050	31	32

### 5.2 Able to effectively utilize analytical skills to solve business problems

**Measure: Course-embedded questions**

**Assessment Course: FIN 3350, ACCT 2102**

	2013-2014	2014-2015
	% responding correctly	% responding correctly
<b>Category</b>	n=37	n=33
Time value of money concept (calculation)	85	
Time value of money concept (understanding)	65	
Determining market price of a stock	62	
Calculate net present value	94	
Net present value concept	31	
Budgeting - Calculate sales levels		92



Cost Behavior - Calculate target profit		75
Projected profit concepts		42
Cost Behavior – calculate NOI		58
Cost Behavior – calculate break even sales		86
Budgeting – Direct labor cost		94
Budgeting – Direct labor cost		67
Budgeting – Calculate budgeted cash payments		78
Budgeting – Budgeted production cost		83
Decision Making – Make versus Buy Decision		78
Decision Making – Make versus Buy Decision		72
Decision Making – Opportunity cost concept		72
Decision Making – Sunk cost concept		58

**Results: 2013-2014**

**Objective #1**

The established internal benchmark was that 70% of the students could demonstrate the applicable skill. The refresher module was not created nor used in the current assessment period. See action plan below for the suggested next steps

85% of students (n=34) were able to define standard deviation in the statistics course (BUSA 2100), but only 65% and 61% respectively understood z value and correlation. The comparable rates in the prior assessment were 96%, 83%, and 77. 31% of the students (n=32) were able to use math to calculate discounts and markups as assessed in the marketing course (MKTG 3050). This is a reduction from the 67% that performed this task in the prior assessment

94% % of the students (n=32) could use an equation to solve a problem as assessed in the accounting course (ACCT 2101). This is an improvement from the 75% achievement rate on the previous assessment. The overall rate was 67.4% so the internal benchmark was not achieved

### **Objective #2**

The previous questions were revised as noted above and five questions were used for assessment purposes in FIN 3350 (n=37). 77% of the students correctly responded to the questions asked therefore the internal benchmark was achieved.

### **Action Plan: 2013-2014:**

The hope for the future of these two objectives is to split Objective 1 and Objective 2 into separate AOL committees. As noted above, the first five items deal with basic statistics, solving an equation, and dealing with percentages, across three separate courses. This objective can be separated out into a purely quantitative skills committee. This would allow for a greater variety of skills to be evaluated, and help distinguish this area from our other objective.

Objective 2, which has historically been collected in Finance 3350, deals with analytical skills from a more problem solving perspective. We would like to restrict one AOL committee to working in this area. This assessment would focus on students' ability to take large amounts of information (in a word problem or decision making scenario, for instance), and finding solutions based on identifying and using appropriate elements of that information. The plan is to initially move in this new direction by using items embedded in ACCT 2102.

### **Results/2014-2015**

The committee reviewed the learning goal and noted that the focus should switch to **Problem Solving** therefore Objective #2 was the only one assessed and Objective #1 will be discontinued.

Students (n=33) were provided with a variety of questions with different information needed to solve the problems. **76.69%**. Of the students were able to solve the problems therefore the internal benchmark was achieved (>70%)

### **Action Plans:**

1. Committee will formally vote on removing Objective #1
2. Assessment need to be expanded to other sections of ACCT 2102

**6.0 Able to work cooperatively and productively in group settings**

	<b>2013-2014</b>	<b>2014-2105</b>	<b>2015-2016<sup>^</sup></b>
	<i>√</i>	<i>f</i>	<i>†</i>

*√*The AOL Leadership and Executive Committees agreed to replace this goal with a Quantitative learning outcome in the next academic year. This proposal was discussed at the opening fall 2014 faculty meeting

*f*The AOL leadership team suggested that this learning goal be revisited to determine whether we should approach it from other directions. Some suggestions offered during our Accounting AOL mentor’s visit including (a) feedback from employers on graduates performance on teams, and (b) feedback from internships on our students’ ability to work with others. This might be possible with the Internship Option in the revised core. If these are viable, then there’s no need to adjust our learning goals

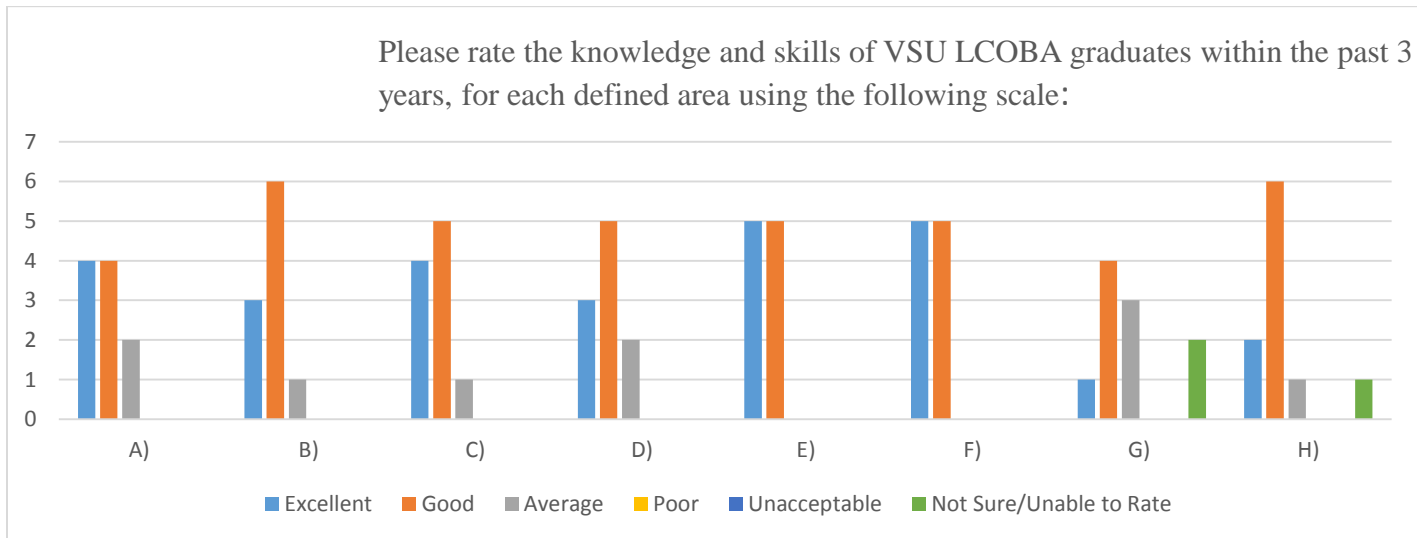
*†* A new course, BUSA 3100 (Data Analytics) was developed in the senior core which created an additional quantitative course. LCOBA faculty agreed to discontinued this goal and replace it with the Quantitative goal effective in the **2016-17** reporting year. A quantitative goal also aligns us better with the other state comprehensive universities.

## 7. External Feedback of Graduates' Performance

**Assessment Tool:** Employer Survey

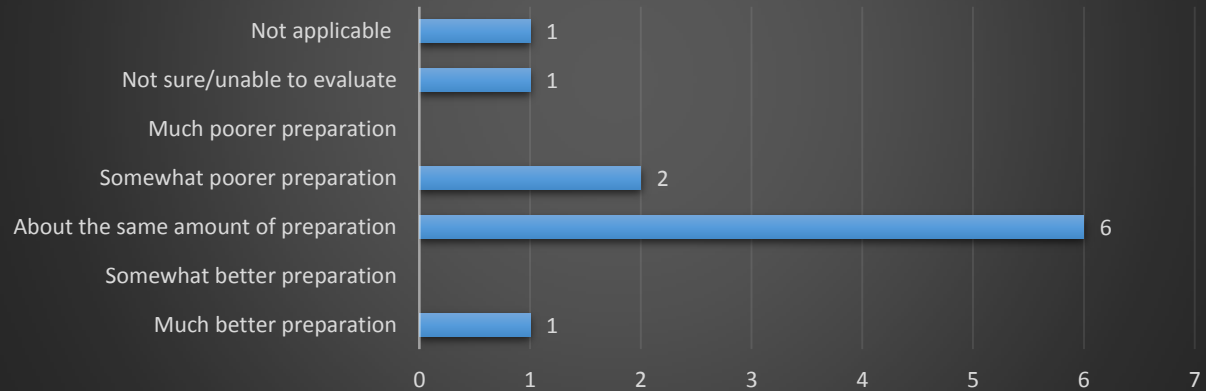
**Number of Employers:** 15

**Survey Date:** Summer 2016



- A) Ability to be an effective written communicator in a business environment
- B) Ability to be an effective oral communicator in a business environment
- C) Ability to recognize and resolve business dilemmas in a legal and ethical manner
- D) Ability to demonstrate analytical skills and effectively utilize analytical skills to solve problems
- E) Ability to demonstrate the ability to use information technology
- F) Ability to be able to work cooperatively and productively in a group setting
- G) Ability to demonstrate awareness of the factors that influence business decisions in a global economy
- H) Understanding of core business concepts (examples such as: principles of accounting, economics, management, quantitative business analytics, finance, marketing, and et cetera)

**Compared to other employees, what is your general assesment of the educational preparation of your employee(s) who graduates from the VSU LCOBA?**



**ASSURANCE OF LEARNING  
GRADUATE PROGRAMS  
MACC/MBA**

## **MACC PROGRAM**

## 1. Knowledge Goal Summary

**Learning Outcome** **The student will demonstrate knowledge of the theory and application financial accounting**

	Assessment Course	Assessment Method(s)	Last Reporting Cycle	Results Summary	Action Plan (if required)	Next Reporting Cycle
<b>Demonstrate Knowledge of</b>						
<b>1. Accounting Theory</b>	MAcc 7100	Course-embedded examination questions	2014-15	Achieved	n/a	<b>2016-17</b>
<b>2. Auditing</b>	MAcc 7800	CPA Examination	2014-15	Achieved	n/a	<b>2016-17</b>
<b>3. Advanced Accounting</b>	MAcc 7220	Course-embedded examination questions	2014-15	Achieved	n/a	<b>2016-17</b>
<b>4. Advanced Information Systems</b>	MAcc 7410	An Excel model	2013-14	Achieved	n/a	<b>2016-17</b>
<b>5. Government and Nonprofit Accounting</b>	MAcc 7390	Course-embedded examination questions	2014-15	Achieved	n/a	<b>2016-17</b>
<b>6. Corporate Income Taxation</b>	MAcc 7510	Course-embedded examination questions	2013-14	Achieved	Identifying book-tax differences is an area of weakness – need additional emphasis in the course	<b>2016-17</b>

**Overall Conclusion;** Learning goal was achieved



## 1. Demonstrate knowledge of the theory and application of financial accounting

### 1.1 Demonstrate Knowledge of Accounting Theory

**Assessment Tool:** Course embedded questions Internal threshold: 70% or higher

Learning Outcome	2011-2012	2012-2013	2013-2014	2014-2015
	Spring 2012	Spring 2013	Spring 2014	Spring 2015
	N=31	N=25	N=17	N=26
	% responding correctly	% responding correctly	% responding correctly	% responding correctly
Meaning of accounting theory	85	95	92	72
Historical background and development of accounting standard setting	83	62	82	83
Economics of financial reporting regulation	73	29	83	87
Important committee reports and documents that gave rise to objectives and standards	68	29	81	-
The components of the conceptual framework	61	33	73	94

## 1.2 Demonstrate Knowledge of Auditing

**Assessment Tool:** CPA Exam

**Internal Threshold:** Passing Grade

Assessment Course: MACC 7800

Business Knowledge	Learning Outcome	2012-13	2013-14	2014-15
		Spring 2013	Spring 2014	Spring 2015
		N=23	N=16	
		Results		Results
Advanced Auditing	Demonstrate competence in the audit content of the CPA exam	7 <sup>f</sup>	0 <sup>†</sup>	7 <sup>√</sup>

<sup>f</sup>77% % of the class (n=22) elected to sit for the CPA examination in lieu of the comprehensive final. 41% of those students passed the exam with an average score of 85. The passing average is consistent with the university's CPA exam pass rate as reported by NASBA

<sup>†</sup>44% of the class (n=16) elected to sit for the CPA examination in lieu of the comprehensive final. Unfortunately, none of the students achieved a passing score on the exam. The grades ranged from 50-73 with an average of 66

<sup>√</sup>38% of the class (n=10) elected to sit for the CPA examination in lieu of the comprehensive final. **Seven** of the students passed the exam with an average passing grade of 83 (the passing grade is 75), and a high of 96. The 70% passing rate is much higher than the approximate 40% nationwide pass rate on the CPA exam – Audit section

## 1.3 Demonstrate Knowledge of Advanced Accounting

Assessment Tool: Course-embedded past CPA exam questions

Internal Threshold: 70% or higher

Assessment course: MACC 7220

Learning Outcome	2011-12	2012-13	2013-14	2014-15
	Summer 2012	Summer 2013	Summer 2014	Summer 2015
	N=27	N=20	N=17	N=27
	% responding correctly	% responding correctly	% responding correctly	% responding correctly
Demonstrate an understanding of the theory and application of advanced financial accounting (25Qs)	96%	100%	100%	100%

## 1.4 Demonstrate Knowledge of Advanced Information Systems

**Assessment Tool:** varies

**Internal Threshold:** 80% or higher

Assessment Course: MACC 7410

Learning Outcome/Criteria	2011-12	2012-13		2013-14	
	Fall 2011†	Fall 2012		Fall 2013	
	N=33	N=25	Percent	N=16	percent
	Results				
demonstrate an understanding of the linkage between accounting information and business performance or decisions	86%				
Excellent (94-100)		11	44		
Good (87-93)		10	40		
Adequate (80-86)		4	16		
Excellent (90-100)				11	69
Good (80-89)				5	11
Fair (70-79)				-	
Poor (below 70)				-	

† Students were asked to create an original Excel model designed to use information provided by the user to provide input to some decision making situation

## 1.5 Demonstrate Knowledge of Government and Nonprofit Accounting

Assessment Tool: Course embedded examination questions

Internal Threshold: 70% or higher

Assessment course: MACC 7390

	2011-12	2012-13	2013-14	2014-15
	Summer 2012	Summer 2013	Summer 2014	Summer 2015
	N=25	N=20	N=20	N=27
Learning Outcome	% responding correctly	% responding correctly	% responding correctly	% responding correctly
Understanding of the accounting concepts used by governmental entities (12 questions)	71.4%	87%	69%	76%
Reconcile governmental fund level and government wide financial statements	46%	85%	-√	-
Understanding of the accounting concepts used by nonprofit entities (10 questions)	71.7%	71%	53%	90%

√learning outcome abandoned

## 1.6 Demonstrate Knowledge of Corporate Taxation

Assessment Tool: Course-embedded questions

Internal Threshold: 70% or higher

Assessment course: MACC 7510

Learning Outcome	2011-12	2012-13	2013-14
	Fall 2011	Fall 2013	Fall 2013
	√	†	N=17
			% responding correctly
Calculate a corporation's taxable income, alternative minimum tax liability, and tax liability, and identify book-tax differences			64
Compute the tax consequences to the parties to a tax-deferred corporate formation, a corporate acquisition, and a complete liquidation of a corporation			75
Calculate a partnership's ordinary business income or loss and allocate separately stated items to partners			100
Calculate income and loss allocations and the taxes that apply to S corporations			97

√assessment deferred due to instructor's retirement and the inability to collect data

†\_We continue to be challenged with data collection in this area. However, there is a new course instructor for fall 2013 and this person is committed to ensuring that assessment occurs.

## 2. Communication Goal Summary

**Learning Outcome** The student will effectively communicate accounting information orally and in writing

	<b>Assessment Course</b>	<b>Assessment Method(s)</b>	<b>Last Reporting Cycle</b>	<b>Results Summary</b>	<b>Action Plan (if required)</b>	<b>Next Reporting Cycle</b>
<b>1. Able to communicate accounting information orally</b>	MACC 7100	Students presented solutions to assigned problems to the class	2015-16	Achieved	n/a	2017-18
<b>2. Able to communicate accounting information in writing</b>	MACC 7800	Students prepared a brief paper on a technology related topic	2014-15	Not Achieved	The course instructor will work with the English professor in future semesters to help students improve their writing abilities	2017-18

**Overall Conclusion:** Learning goal was not achieved. See above

**2. Effectively communicate accounting information orally and in writing**

**2.1 Able to communicate accounting information orally**

**Assessment course: Advanced Theory (MAcc 7100)**

Criteria	Evaluation	2015-16√	
		Spring 2016	
		N=25	
Each student was required to individually present to the class, solutions to assigned problems during the course. Excel software was utilized in presentation performance. Small groups of students were assigned case projects which required team research and presentation to the class utilizing PowerPoint software	Successful completion of task as determined by instructor	All students participated in the communication projects, individually and as team members, and successfully completed the assignments.	

√ assessment was deferred from prior period

**Action Plan:** none required

**2.2 Able to communicate accounting information in writing**

**Assessment Tool** – College developed rubric (2012-2013), Instructor course rubric (2014-15)

**Assessment course:** Advanced Auditing (MAcc 7800)

Criteria	Evaluation	2012-13	2014-15	
		Spring 2013	Spring 2015	
		N=22	Pretest (# of observations) n=18	Posttest (#of observations) n=20
Students prepare a brief paper (2-3 pages) on a technology related topic and reported	An English professor and a graduate English major (using a college developed	) - All students failed to meet expectations		

on the potential impact it could have on the audit engagement	written communications rubric) performed the assessment			
Type of Grammatical Errors	Pronoun reference		27	16
	Wrong word		19	15
	Capitalization error		15	2
	hyphen error		14	8
	Capitalization error w/participial phrase		11	3
	Apostrophe use		11	4
	Spacing error		11	5
	Common splice w/compound sentence		8	9
	Unneeded comma		3	5

**Action 2012-13** Based on the evaluators' feedback, the assigned project was appropriate but the rubric was too broad since it addressed areas not covered by the assignment. The assignment is appropriate and should not change since it supports the learning outcomes. However, future assessments should focus on the "language" portion of the rubric since this is really the focus of the assignment

**Results: 2014-15**

The results showed that students had difficulty with grammar and style and that the workshop had a mixed impact. Students had the most difficulty with the pronoun reference, as this error increased in the post-test. The use of the "wrong word" was another error that increased in the post-test. Students were especially challenged with the use of "which" versus "that", "who" versus "whom", and "amount" versus "number". The results improved in some areas. For instance "capitalization" errors were made by only a few students, but the number of errors declined in the post-test. The hyphen errors showed improvement in the post-test, although the number of students making the error remained unchanged. The improper use of "commas" was not an area of concern in the pre-test so it was not emphasized during the workshop. However, the post-test noted a slight increase in both the number of errors and the number of students making such errors.

**Action Plan: 2014-15**

The course instructor will work with the English professor in future semesters to help students improve their writing abilities. One key change is that the workshop and grammar sheet will be provided to students earlier in the semester before the first writing assignment's is due to help them develop their papers.



### 3. Critical Thinking Goal Summary

**Learning Outcome** The student will use critical thinking and problem solving skills

	<b>Assessment Course</b>	<b>Assessment Method(s)</b>	<b>Last Reporting Cycle</b>	<b>Results Summary</b>	<b>Action Plan (if required)</b>	<b>Next Reporting Cycle</b>
<b>Demonstrate the ability to use critical thinking and problem solving skills</b>	MACC 7220	Develop solutions to two assigned advanced financial accounting problems	2014-15	Achieved	n/a	2016-17

**Overall Conclusion;** Learning goal was achieved

### 3. Use critical thinking and problem solving skills

**Assessment course:** Advanced Accounting (MAcc 7220)

Learning Outcome	2012-13	2014-15
	summer 2013	summer 2015
	N=20	N=27
	Results	
Demonstrate the ability to use critical thinking and problem solving skills	100% - Each student demonstrated this competence as observed by instructor.	100%✓

✓ This goal was assessed along with Knowledge in Advanced Accounting.

**Assessment Tool:** Each student orally presented solutions to two assigned advanced financial accounting problems in front of the entire class. These problems were assigned randomly during the course and presentations required:

- a. Logical bases for determining solutions predicated on existing theory and practice
- b. A demonstration of the work required to solve the problem
- c. Any extraneous issues associated with the problem
- d. Use of Excel spreadsheet formats
- e. Use of PowerPoint

**Action Plan:** none

#### 4. Technology Goal Summary

**Learning Outcome** The student will apply computer technologies as they relate to the accounting profession

	<b>Assessment Course</b>	<b>Assessment Method(s)</b>	<b>Last Reporting Cycle</b>	<b>Results Summary</b>	<b>Action Plan (if required)</b>	<b>Next Reporting Cycle</b>
Demonstrate the ability to use critical thinking and problem solving skills	MACC 7510	An entity relationship diagram that could be used as the basis for constructing a relational database to support sales order activity	2015-16	Achieved	n/a	2017-18

**Overall Conclusion:** Learning goal was achieved

#### 4. Apply computer technologies as they relate to the accounting profession

**Assessment Tool: varies (see below)**

Internal Threshold: 80% of the class to score in the adequate or higher category.

Assessment Course: MACC 7410

	2011-12 <sup>∨</sup>		2013-14 <sup>†</sup>		2015-16 <sup>f</sup>	
Tool	ACL		Excel		Access	
	N=31	% of students	N=16	% of students	N=32	% of students
Excellent (90-100)	17	55%	7	44	12	37
Good (80-89)	8	26%	6	38	15	47
Adequate/Fair (70-79)	3	10%	-	-	5	16
Poor (below 70)	3	10%	3	19		

#### Discussion

<sup>∨</sup> An instructor developed rubric was used to score responses to the seven ACL questions

<sup>†</sup>Students were given a data set and asked to use audit software to find problems or relevant subsets of data

<sup>†</sup>Students downloaded Excel data files into an audit software program and did the following:

- An aging analysis
- Creating a random sample for confirmation
- Identified transactions that took place on non-working days
- Joined data files
- Use Join to find transactions involving unauthorized customers
- Joined data files to find inactive customers
- Provided an audit history of the above

<sup>f</sup>Students were provided with a narrative describing the revenue cycle of a merchandising company and asked to develop an entity relationship diagram that could be used as the basis for constructing a relational database to support sales order activity. The following tables were created in Access. Primary and foreign keys were assigned to create relationships among the tables.

Customer Master File-customer #

Sales Reservation-reservation #

Sales Order-order #

Sales-invoice #

Sales Outflow Inventory-order #, item #

Employee Master-employee #

Upon completion of the database students were provided data files to upload into the tables to perform unit and integration testing

**Results 2015-16:** Students (N=32) met the objectives as noted below. The percentage of students exceeding expectations was 37.5%. Some students struggled with the new concepts, but met the expectations related to the learning objective.

**Action Plan:** none required

**MBA PROGRAM**

## MBA ASSESSMENT SUMMARY

<b>Learning Goal</b>	<b>Most Recent Assessment Cycle<sup>2</sup></b>	<b>Assessment Results (Satisfactory or Unsatisfactory)</b>	<b>Action Plan/Closing the Loop Activity</b>	<b>Status of Action Plan</b>	<b>Next Reporting Cycle</b>
<b>Knowledge</b>	2015-2016	The knowledge areas assessed achieved the internal benchmark.	Expand assessment to include all required business courses		2016-17
<b>Critical Thinking</b>	2014-2015	The internal benchmark was achieved			2017-18
<b>Communication - Oral</b>	2015-2016	The internal benchmark was achieved.	n/a	n/a	2018-19
<b>Communication - Written</b>	2015-2016	The internal benchmark was achieved.	n/a	n/a	2018-19
<b>Legal and Ethical</b>	2014-2015	The internal benchmark was achieved.	n/a	n/a	2016-17
<b>Global</b>	n/a		Prior assessment occurred in elective international courses and varied by instructor. The MBA Director and Global AOL Chair explored alternative external sources that could strengthen the assessment. However, no option was adopted and the International courses remained as electives in the MBA program. The MBA curriculum committee agreed to eliminate the global	Goal was eliminated	n/a

<sup>2</sup> See AOL report for applicable year for more information

			assessment since no assessment was possible in the required MBA courses (none has a significant international component).		
<b>Teamwork and Leadership</b>	2015-2016	The internal benchmark was achieved.		n/a	2017-18

**1- Competent in the Business Disciplines, using appropriate accounting, marketing, economics, quantitative methods, organizational behavior, finance, or production knowledge and tools to make a business decision in that functional area.**

**Assessment Methods:** Course embedded examination questions

**Internal Threshold:** 80% of the students were able to correctly answer at least 70% of the questions

### 1.1 Knowledge of Strategic Management

**Assessment Course:** MBA 7900

Assessment Tool	2011-2012	2013-2014	2014-2015
	N=41	N=43	N=16
Course embedded questions	100%	100%	
Comp-XM			100%

**2011-12 Discussion:** Both the midterm exam and the final exam included a number of embedded questions designed to test whether the students had retained conceptual knowledge about the subject content. The embedded questions followed a multiple choice format, were specific in the type of knowledge the student should possess, and were judged to be of “moderate” to “hard” in level of difficulty. It was observed that **100% of the students correctly answered 70% or more** of the embedded questions on the midterm exam, and **100% of the students correctly answered at least 70%** of the embedded questions on the final exam.

**2013-14 Discussion:** Both the midterm exam and final exam included a number (10 each) of embedded questions designed to test whether the students had retained conceptual knowledge about the subject content. The embedded questions followed a multiple choice format as the previous assessment period. It was observed that **100% of the students correctly answered 70% or more** of the embedded questions on the midterm exam, and **100% of the students correctly answered at least 70%** of the embedded questions on the final exam.

**2014-15 Discussion:** The students were assessed using the Comp-XM Business Competency Exam. All 16 students were assessed with the tool but one student was not able to complete the assessment for medical reasons and his results were removed since the assessment was incomplete. All fully assessed students have proven competency by scoring about 70% in all functional area assessments (Accounting, Finance, Strategy, Marketing, Operations, and Human Resources).

Action Plan: none required



## 1.2 Knowledge of Leadership and Motivation

### Assessment Course: MBA 7630

Assessment Tool	2013-2014	2014-2015	2015-2016
	N=19	N=18	N=12
Course embedded questions	100%	89%	100%

**2013-14 Discussion:** The final exam contained 20 embedded multiple choice questions related to key concepts and theories covered in the course. If at least 80% of the students in the class were able to answer at least 70% of the embedded questions correctly, learning goal 2 would have been attained in this course

**2014-15 Discussion:** It was observed that 100% of the students answered at least 75% of the embedded questions correctly. The range of scored for individual students on the embedded questions was 75% to 100%. One student got 75% of the questions correct and one student got 100% of the questions correct. The class average was 87% of the questions correct

**2014-15 Action:** The Instructor identified the four questions where 63%, 41%, 59%, and 67% of the students failed to answer correctly and will provide more emphasis on these topics in future courses

**2015-16 Discussion:** It was observed that 100% of the students answered at least 75% of the embedded questions correctly. The range of scored for individual students on the embedded questions was 75% to 100%. One student got 75% of the questions correct and one student got 100% of the questions correct. The class average was 87% of the questions correct

## 1.3 Knowledge of Quantitative Methods

### Assessment Course: MBA 7660

Assessment Tool	2013-2014	2014-2015	2015-2016
		N=18	
Course embedded questions		88.9%	

**2014-15 Discussion:** It was observed that 24 out of 27 students, or 88.9% answered 70% or more of the questions correctly. Of the three that failed to correctly answer at least 70% correctly,

1.4: Knowledge of Managerial Economics  
**Assessment Course:** MBA 7500

Assessment Tool	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
				N=18	
Course embedded questions				78.48%	

**2014-15 Discussion:** Forty-six questions were embedded on the final exam. Students answering correctly on individual questions ranged from 47% to 100%. The range for each student was from 55 to 92.5%. The overall average of students answering the questions correctly was 78.48%. Thus, this learning objective was judged to have been met for this course.

2. Critical thinkers, using concepts from strategic management to integrate relevant information, decision-making techniques, and concepts from multiple business functions to make decisions in new or unpredictable environments.

**Assessment Method:** Course specific rubric

**Assessment Course:** MBA 7900 and MBA 7660 (in 2014-15)

**Internal Threshold:** 70%

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Critical Thinking Dimensions	N=41			N=43	
environmental factors impacting a firm and its industry	100% met or exceeded				
sources of pertinent strategic and financial information about individual firms and their industries	93% met or exceeded				
satisfactorily conduct a SWOT analysis of a firm	100% met or exceeded				
ability to reach a timely decision	100% met or exceeded				
Simulation (MBA 7900)✓				100%	
Data Analysis Project (MBA 7660)✓✓				100%	

**2011-12 Discussion:** Students were required to perform a comprehensive analysis of a company in a changing business environment and reach a decision as to a feasible direction for the company. The instructor rated students' analyses using a rubric prepared for this course. Students were rated on four dimensions of critical thinking.

**2014-15 Discussion:**

✓Using concepts from strategic management to integrate relevant information, decision making techniques, and concepts from multiple business functions to make decisions in new or unpredictable environments. The students were assess through the successful completion of the simulation which requires using, evaluating and interpreting annual reports, production information, market segmentation

data, stock and bond market data and similar information. Students need to perform a situation analysis to make sound business decisions. All fully assessed students (N=16) have proven competency by scoring above 70% (range: 72.5% to 92.6%) on the exam.

√√ Students (N=27) were given a multiple regression modeling problem where the relationships between the variables were not linear. Students had to perform a preliminary analysis of the data and identify that a multiple regression model on the data as given was not going to yield a valid solution. After identifying the issue, students had to investigate and choose transformations of the data that would yield a valid regression model. Follow-up included writing a brief summary of the model-building process that included valid interpretations of  $r^2$  and p-values. The data analysis had three learning objectives related to calculations, transformations, and interpretations. Students were rated as “meets expectations” or “fails to meet expectations.” For the first objective, 89% of the students met expectations. For the second objective, 85% met expectations. For the most challenging objective, objective 3, 74% of the students met expectations. In summary 70% of the students met expectations on all three objectives.

**3-** Effective communicators, using information technology and oral and written skills to enhance decision making through better communication.

**3.1** Able to orally present and defend the analysis leading to a business decision utilizing appropriate presentation technology.

**Assessment Method:** Rubric

**Assessment Course:** MBA 7630 (Leadership and Motivation)      **Internal Threshold:** 70%

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	Summer 2012				
Criteria	N=24		N=19	N=18	N=12
Analysis and content appropriate for each of the cases	86%		100% met or exceeded	100% met or exceeded (Clarity, media, language and delivery) 94% met or exceeded (Organization)	100% met or exceeded

**2011-12 Discussion:** Students were formed into eight teams for the purposes of case analysis and making case presentations. Each team member was required to participate in each of the team’s presentations. All but one of the teams made three presentations. Team presentations were graded on analysis and content appropriate for each of the cases. Each MBA student was assessed on their portion of the presentation. Students were given general guidelines about presentation formats and expectations. Included in these expectations was an explicit requirement that PowerPoint presentations be prepared for each case presentation. There were a total of 86 assessments of oral presentations during the course. Seventy-four of these presentations (86%) were judged to be satisfaction, while only 12 (14%) were judged to be unsatisfactory

**2013-14 Discussion:** Students researched an assigned question and made presentations on their findings. The instructor rated each student’s oral communications skills using a rubric prepared for this purpose. It was observed that 100% of the students met or exceeded expectations on all areas of the oral communications rubric.

**2014-15:** Students researched an assigned question and made presentations on their findings. The instructor rated each student’s oral communications skills using a rubric prepared for this purpose. It was observed that 100% of the students met or exceeded expectations on four of the areas of the oral communications rubric (clarity, media, language, and delivery). 94% of the students met or exceeded expectations on the fifth area (organization).

**2015-16:** Students researched an assigned question and made presentations on their findings. The instructor rated each student’s oral communications skills using a rubric prepared for this purpose. 100% of the students met or exceeded expectations. 100% of the students were rated as exceeds expectations on the use of media

**3.2** Able to present and defend in writing the analysis leading to a business decision utilizing appropriate business writing strategies and style

**Assessment Method:** Course specific rubric

**Assessment Course:** MBA 7350 (Managerial Finance)/MBA 7630 (in 2015-16)

**Internal Threshold:** 70% or greater

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	spring 2012				
Criteria	N=24		N=29		N=12
Case analysis and making case presentations	<p><b>Case 1</b> 86% met or exceeded</p> <p><b>Case 2</b> 100% met or exceeded</p>		<p><b>Assignment 1</b> 75.9% met or exceeded</p> <p><b>Assignment 2</b> 93.1% met or exceeded</p>		100%

**2011-12:** Students were formed into eight teams for the purposes of case analysis and making case presentations. Written cases were graded on analysis and written format appropriate for each of the cases. Each MBA student was assessed twice on their written work. Each case was graded on format, organization, grammar and spelling as Exceeds Expectations, Clearly Meets Expectations, Barely Meets Expectations and Unsatisfactory – Does Not Meet Expectations. On the first written assignment, 48.3% Exceeded Expectations, 27.6% Met Expectations, 24.1% Barely Met Expectations, and 0% did Not Meet Expectations. On the second written case, 79.3% Exceeded Expectations, 13.8% Met Expectations, 6.9% Barely Met Expectations, and 0% did Not Meet Expectations.

**2013-14 Discussion:** Students were formed into eight teams for the purposes of case analysis and making case presentations during the semester. In the first case analysis, students were allowed to do the analysis with their group, and then write up their own analysis. For the second case analysis, students were required to work individually. Each case was rated on format, organization, grammar, and spelling as Exceeds Expectations, Clearly Meets Expectations, Barely Meets Expectations, or Unsatisfactory. A rubric was used to rate students. Satisfying this goal requires that at least 70% of the students meet or exceed expectations. It was observed that on two separate writing assignments 75.9% of the students met or exceeded expectations on the first assignment, and 93.1% of the students met or exceeded expectations on the second assignment

**2015-16 Discussion** Students were assigned a specific question to research and formulate an answer based on the extant research evidence. Papers were prepared following the APA Manual of Style format. The instructor evaluated each paper using a rubric prepared for this purposes. Papers were evaluated on organization, clarity, media (if appropriate) and language. It was observed that 100% of the students met or exceeded expectations on written communications. The use of media was not relevant to this assignment and was not rated. 75% of the students were rated as exceeds expectations on both organization and language. 67% of the students were rated as exceeds expectations on clarity.

**4-** Proficient in making ethical and legal decisions, recognizing cultural differences in the legal and ethical implications of business decisions.

**Assessment Method:** Ethics Mini-Quiz/Stakeholder Analysis

**Assessment Course:** MBA7700 (in 2011-12), MBA 7660 (in 2014-15)

**Internal Threshold:** 70% or higher

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	MBA 7700			MBA 7660	
Criteria	N=24			N=27	
Ethics Mini-Quiz	78%				
Shareholder analysis				100%	

**2011-12 Discussion:** Students completed a Business Ethics Mini-Quiz containing seven scenarios each presenting students with an ethical dilemma. Seventy-eight percent of the students achieved at least a 70% score on the quiz.

**2014-15 Discussion:** Students show their proficiency in making ethical and legal decisions by completing a 10-12 page stakeholder analysis. The stakeholder analysis entails identifying the values and needs of different stakeholder groups of a Canadian forestry company, and making ethical and legal business decisions about logging in Stated owned forests. All students scored above 70% on the analysis (range: 85% to 97%).

**5.** Globally cognizant, identifying management issues in a global environment with disparate business views and culturally diverse customers and employees.

2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
			√	

√ prior assessment occurred in elective international courses and varied by instructor. The MBA Director and Global AOL Chair explored alternative external sources that could strengthen the assessment. However, no option was adopted and the International courses remained as electives in the MBA program. The MBA curriculum committee agreed to eliminate the global assessment since no assessment was possible in the required MBA courses (none has a significant international component).

**6. Team players and leaders, demonstrating the team and leadership skills needed to make a business decision**

**6.1 Teamwork** - Students will contribute functional knowledge and skills to a process that generates a reasonable business decision.

**Assessment Method:** Course specific rubric

**Assessment Course:** MBA7900)/MBA 7630 (in 2015-16) **Internal Threshold-** 70% (75% in 2015-2016) met or exceed expectations

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	Spring 2012				
Rubric Dimensions	N=69		N=43	N=16	N=12
Shares information effectively with fellow team members	100%		93%	93%	100%
Communicates effectively with fellow team members	100%		93%	93%	100%
Prepared for team meetings	97%		93%	93%	100%
Provides input in a timely manner so that the team was able to progress toward a decision with little or no delay	97%		93%	93%	100%

**2015-16 Discussion:** It was observed that 100% of the students met or exceeded expectations on the four dimensions on the teamwork rubric (The student shares information effectively, the student communicates effectively, the student is prepared for team meetings).



**6.2** Students will effectively lead a team process to a reasonable business decision.

**Assessment Method:** Leadership rubric

**Assessment Course:** MBA 7630

**Internal Threshold: 70%** (meets or exceeds)

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Rubric Dimensions	N=28		N=19	N=27	N=12
Develops a vision/sets clear goals with the group	100%		90%	100%	100%
Listens actively to other team members	100%		90%	100%	100%
Intervenes when the team gets off track	95%		90%	100%	100%
Shares information openly with team members	100%		90%	91%	75%
Gives recognition to other team members	95%		90%	100%	100%

**2015-16 Discussion** (most recent results)

Students are assigned a team project and some class time is provided for teams to work on this project. During these meetings, the instructor observes each student’s interaction in his or her team and uses rubrics for both leadership and teamwork to rate each student. Goal satisfaction will be determined with 70% of the students receiving a rating of “Meets Expectations” or “Exceed Expectations” on the leadership skills rubric.

It was observed that 100% of the students met or exceeded expectations on four of the five dimensions of the leadership rubric (develops a clear vision/sets clear goals, listens actively to other team members, intervenes when team gets off track, and gives recognition to other team members). 75% of the students exceeded expectations on the shares information openly with team members. 67% of the students exceeded expectations on develops a vision/sets clear goals and listens actively to other team members. 58% of the students exceeded expectations on gives recognition to other team members, and 33% of the students exceeded expectations on intervenes when team gets off track.

**Appendix A: Technology 2012-2013**

<b>Excel</b>	<b>Percent</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Criteria 1; Analyze: Create formulas and functions to clean and analyze data</b>				
Define Relationship Between Data				
▪ Enter a formula using the keyboard	60%	73	47	
▪ Create formulas with an absolute reference				N/A
Assemble Text				
▪ Create text functions	70%	85	35	
Linking Data				
▪ Create linked formulas				N/A
▪ Created Consolidate formulas				N/A
Statistical Analysis				
▪ Create statistical functions	97%	117	3	
▪ Create database functions				N/A
Decision-Making Analysis				
▪ Create logical functions	76%	92	28	
▪ Create lookup or reference functions	58%	70	50	
▪ Apply conditional formatting to a range of cells	86%	104	16	
<b>Criteria 2: Assimilate: Organize and present data</b>				
Manage Data				
▪ Create a table	88%	106	114	
▪ Modify a table	87%	105	15	
▪ Create a validation rule	88%	106	14	
▪ Convert text to columns	73%	88	32	
Summarize Data				
▪ Filter a table using multiple columns	89%	107	13	
▪ Create advanced filters				N/A
▪ Display Subtotals	91%	110	10	
▪ Create a PivotTable	91%	110	10	
▪ Group data in a PivotTable	91%	110	10	
Visualize Data				
▪ Create a chart	91%	110	10	
▪ Change the chart type	93%	112	8	
▪ Modify chart elements	91%	110	10	
▪ Add a trendline to a chart	92%	111	9	
▪ Create sparklines for a range of numeric cells	92%	111	9	
▪ Create a PivotChart	95%	115	5	

Yes = 75% or better - student can accomplish all of the measurable criteria: 1 point

16

0

No = student did not accomplish all of the measurable criteria - 0 points

Maximum points possible: 20 points

Required score to meet objective: 15 points

16

**Results 2012-2013:** Performance Criteria : **Create formulas and functions to clean and analyze data** was assessed during the Fall 2012 semester in BUSA 2201, Fundamentals of Computer Applications, an area F course for all business majors. A total of 120 students completed six embedded questions in three exams. Three questions did not meet expectations: Enter a formula using a keyboard 60% of the time, Create text functions 70% of the time, and Create lookup or reference functions 58% of the time. Three questions met expectations: Create statistical functions 97% of the time, Create logical functions 76% of the time, and Apply conditional formatting to a range of cells 86% of the time. Additional hands-on-exercise assignments will be provided to review and apply formulas and functions.

Performance **Criteria Organize and present data** was assessed during the Fall 2012 semester in BUSA 2201, Fundamentals of Computer Applications, an area F course for all business majors. A total of 120 students completed 14 embedded questions in three exams. One question did not meet expectations: Convert text to columns 73% of the time. The remaining questions were answered correctly between 87% and 95% of the time. The committee does not recommend additional assessment or any curriculum changes.

**Action 2012-2013** Students have exceeded expectations to organize and present data. Students did not exceed expectations to enter a formula using a keyboard, create text functions, create a lookup function, and convert text to functions.

The faculty will continue to using class lectures and hands-on-exercises to emphasize concepts in formulas, functions, formulas, and charts.

Office 2013 will be implemented in January 2014, and the online program will change.