



Elizabeth McDowell Lewis College of Business
Division of Accountancy and Legal Environment

MEMORANDUM

TO: Chong Kim, Interim Dean
Mary Beth Reynolds, Director of Assessment

FROM: Loren Wenzel, Division Head

DATE: December 9, 2008

SUBJECT: 2007- 2008 ACC/LE Assessment Report

Attached is the 2007-2008 Assessment Report for the Division of Accountancy & Legal Environment. The report includes the Student Learning Outcomes, Assessment Activities including rubrics utilized to measure the outcomes, the results observed and the specific actions taken by the faculty following the observations. Rubrics were also included for learning outcomes that will be assessed in the next assessment cycle.

We (the faculty) consider the assessment/AoL process to be in place for the BBA-Accounting. It is the result of a two year effort. We have met each week this Fall Semester under the exceptional leadership of Dr. Marie Archambault whose expertise, drive and patience allowed us to finish designing the program and complete the first assessment cycle for several student learning outcomes.

If you have questions please feel free to contact me.

BBA-ACCOUNTING 2007- 2008 ASSESSMENT REPORT

Lewis College of Business Mission Statement

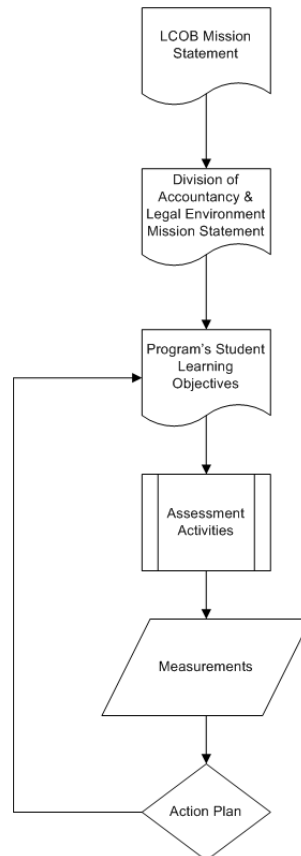
The Mission of the Lewis College of Business is to be the leading state institution for the education of business students, and a contributor to the region's economic development. The college is committed to an overall balance among teaching, scholarly activity, and services. The LCOB is dedicated to graduating individuals who possess the communications, critical thinking and problem solving skills necessary to meet the Tri State Area's needs for the demands of the global Marketplace

Division of Accountancy & Legal Environment Mission Statement

The mission of the Division of Accountancy and Legal Environment is to provide an education that will enable graduates to successfully enter the profession of accountancy, business and/or graduate study. The faculty is dedicated to providing students with the opportunity to develop a life-long ability to learn and to act responsibly.

Consistent with the LCOB's mission, the faculty of the Division of Accountancy & Legal Environment is committed to an overall balance among teaching, research and service.

Assurance of Learning/ Assessment Process



I. BBA - Accounting Program

Student Learning Outcomes and Definitions

Student Learning Outcomes	Definitions
Accounting Research: FARS	The student will be able to use FARS to find the appropriate authoritative support to solve an accounting research issue. This would include using the correct database, extracting the material, and referencing the material properly.
Technology Usage: Excel	The student will be able to use excel to present a professionally-formatted problem solution that uses formula, cell referencing, and functions to provide efficient and effective spreadsheets.
Core Knowledge: a) ETS Major Field Tests b) Accounting Specific Assessments	a) The student will acquire the general business knowledge required to understand the environment within which business operates. b) The student will acquire the specific accounting discipline knowledge to enter the accounting profession.
Written Communications	The student will be able to prepare effective written communications appropriate to the accounting profession.
Oral Communications	The student will be able to communicate orally in an effective and professional manner.
Critical Thinking	The student will be able to develop a reasoned response to an issue using critical thinking.
Diversity	The student will develop an awareness of differences in cultural and social attributes of people of different races, religions, ages, genders, and sexual orientation and be able to work productively with diverse colleagues and clients.

Student Learning Outcomes Mapping

Student Learning Outcomes	Definitions	ACC 311	ACC 312	ACC 318	ACC 341	ACC 348	ACC 414	ACC 429	ACC 499	LE 308
Accounting Research: FARS	The student will be able to use FARS to find the appropriate authoritative support to solve an accounting research issue. This would include using the correct database, extracting the material, and referencing the material properly.	X	X			X	X			
Technology Usage: Excel	The student will be able to use excel to present a professionally-formatted problem solution that uses formula, cell referencing, and functions to provide efficient and effective spreadsheets.	X	X				X	X	X	
Core Knowledge: a) Major Field Tests b) Accounting Specific Assessments	a) The student will acquire the general business knowledge required to understand the environment within which business operates. b) The student will acquire the specific accounting discipline knowledge to enter the accounting profession.	X	X		X	X	X	X		X
Written Communications	The student will be able to prepare effective written communications appropriate to the accounting profession.	X	X		X	X	X	X	X	X
Oral Communications	The student will be able to communicate orally in an effective and professional manner.								X	
Critical Thinking	The student will be able to develop a reasoned response to an issue using critical thinking.		X		X	X	X	X	X	X
Diversity	The student will develop an awareness of differences in cultural and social attributes of people of different races, religions, ages, genders, and sexual orientation and be able to work productively with diverse colleagues and clients.					X	X	X	X	X

II. Assessment Activities

Marshall University Undergraduate Accounting Major AOL Program

Student Learning Outcomes	Measurements			Continuous Improvement Closing the Loop	
	Type	Course(s)/Activity	Frequency	Review Data	Implement Change
Accounting Research: FARS	FARS Assessment Rubric	ACC 414—Exam	Every Semester	Fall of Even Numbered Years	Spring of Odd Numbered Years
Technology Usage: Excel	Excel Assessment Rubrics	ACC 414—Exam for pre-formatted Quiz/Homework for unformatted	Every Semester	Fall of Even Numbered Years	Spring of Odd Numbered Years
Core Knowledge: c) General Business Knowledge d) Course Embedded Knowledge Assessment e) Program Content Assessment	a. ETS Major Field Test b. Rubrics developed for each required course* c. Gleim CPA Assessment Quiz	a. ACC 499—online exam b. Each Required Course*--Exam or project c. ACC 499—Multiple Choice Exam	a. Spring Semesters b. ACC 311 Fall ACC 312 Spring ACC 318 Fall ACC 341 Spring ACC 348 Fall ACC 414 Spring ACC 429 Fall LE 308 Spring c. ACC 311 Spring ACC 312 Spring ACC 318 Fall ACC 341 Fall ACC 348 Fall ACC 414 Spring ACC 429 Fall LE 308 Fall	Fall of Even Numbered Years	Spring of Odd Numbered Years

Written Communications	Written Communication Assessment Rubric and Annual Communication Proficiency Evaluation Form	All Required Courses# Assessing Written Communication	Every Semester	Fall of Odd Numbered Years	Spring of Even Numbered Years
Oral Communications	Oral Communication Assessment Rubric and Annual Communication Proficiency Evaluation Form	All Required Courses# Assessing Oral Communication	Every Semester	Fall of Odd Numbered Years	Spring of Even Numbered Years
Critical Thinking a. Critical Thinking Skills b. Applied Critical Thinking in an Accounting Context	a. Business Critical Thinking Skills Test b. Critical Thinking Grid	a. ACC 499— Online Exam b. ACC 429--Project	a. Fall Semesters b. Every Semester	Fall of Odd Numbered Years	Spring of Even Numbered Years
Diversity	Diversity Concepts Matrix	All Required Courses* Evaluate Concepts Covered in Course	Reviewed Each Fall Semester	Fall of Odd Numbered Years	Spring of Even Numbered Years

*The required courses for the accounting major are ACC 311, ACC 312, ACC 318, ACC 341, ACC 348, ACC 414, ACC 429, LE 308
#Each of the required courses listed above and ACC 499 must have at least one written or oral assignment which is to be included in the communication portfolio each semester.

A & B: Assessment Measures & Benchmarks *for outcomes measured*

**FARS ASSESSMENT RUBRIC – Accounting Research
ACC414 EXAM**

Objective	Excellent	Good	Fair	Poor
Answer to Question	Can find relevant material to answer research question without hints.	Can find related material to research question without hints, but not precise answer or includes irrelevant material.	Can only find relevant material to research question with hint.	Cannot find relevant material to research question.
Referencing	References material correctly and clearly.	References material, but not properly formatted.	Reference is incomplete or incorrect.	Reference is missing.
Data Base	Uses the correct data base to find the solution to the research question.			Uses the wrong data base to find the solution to the research question.

**EXCEL ASSESSMENT RUBRIC- Technology Usage
PREFORMATTED TEMPLATES
ACC414 EXAM**

Objective	Excellent	Need Improvement	Poor
Properly uses Given Format	Uses template well. The correct data items are put in the template cells.	Does not utilize template well. The wrong data is placed in template cells.	Template incomplete. Template cells are left blank.
Formulas and Functions	Formula and functions are used appropriately, including use of cell referencing within formula and functions.	Formula and functions are not used appropriately. Common function may not be used or cell referencing not used within formula or function.	Formula and functions not used. Solutions are typed in.
Cell Referencing	Cell referencing used appropriately throughout the workbook.	Cell referencing used incompletely.	Cell referencing not used appropriately.

**EXCEL ASSESSMENT RUBRIC- Technology Usage
UNFORMATTED TEMPLATE
ACC414 CLASS ASSIGNMENT**

Objective	Excellent	Needs Improvement	Poor
Formatting	Student organizes material in solution with a logical flow so that it can be easily followed by the user. Solution is readily found.	Student organizes material in the solution poorly so that the flow cannot be followed. Solution can be found.	Student organizes material in a manner that makes finding the solution difficult. Flow of solution unorganized and not documented.
Supporting Schedule	Supporting schedules used and well documented so that complex computations can be followed.	Supporting schedules used for complex computations, but not well documented.	Supporting schedules not used for complex computations. Computations embedded in cells where final answer is placed.
Formulas and Functions	Formula and functions are used appropriately, including use of cell referencing within formula and functions.	Formula and functions are not used appropriately. Common function may not be used or cell referencing not used within formula or function.	Formula and functions not used. Solutions are typed in.
Cell Referencing	Cell referencing used appropriately even when reference needs to be made to another worksheet.	Cell referencing only used within one worksheet.	Cell referencing not used appropriately.

C & D: Results/Analysis/ Planned Action

FARS Assessment Results

Semester/Year	Objective	Excellent	%	Good	%	Fair	%	Poor	%	Total
Spring 2008	Answer to Question	3	42.9%	3	42.9%	1	14.3%			7
Spring 2008	Referencing	6	85.7%	1	14.3%					7
Spring 2008	Data Base	4	57.1%					3	42.9	7
Fall 2008	Answer to Question	8	36.36%	7	31.82%	4	18.18%	3	13.64%	22
Fall 2008	Referencing	6	27.27%	4	18.18%	9	40.91%	3	13.64%	22
Fall 2008	Data Base	17	77.27%					5	22.73%	22

Closing the Loop:

Results were reviewed at meeting on November 19, 2008. The faculty want to see better results overall. At the December 3, 2008 meeting it was decided not to take immediate action because the text book is switching data bases. Data will be collected using this new tool and action taken at that time. However, it was discussed that more thorough use of the book's material may help students learn this skill better.

Excel Preformatted Assessment Results								
Semester/Year	Objective	Excellent	%	Needs Improvement	%	Poor	%	Total
Spring 2008	Properly uses given format	5	71.4%			2	28.6%	7
	Formulas and Functions	6	85.7%			1	14.3%	7
	Cell Referencing	4	57.1%	3	42.9%			7
Fall 2008	Properly uses Given Format	20	100.0%					20
	Formulas and Functions	20	100.0%					20
	Cell Referencing	16	80.0%	4	20.0%			20

Closing the Loop:

At a meeting on November 19, 2008, it was decided that student performance was acceptable to the faculty. No action will be taken.

Excel Unformatted Assessment Results								
Semester/Year	Objective	Excellent	%	Needs Improvement	%	Poor	%	Total
Spring 2008	Formatting	5	71.4%	2	28.6%			7
Spring 2008	Supporting Schedules	2	28.6%	5	71.4%			7
Spring 2008	Formulas and Functions	7	100.0%					7
Spring 2008	Cell Referencing	7	100.0%					7
Fall 2008	Formatting	4	23.5%	1	5.9%	12	70.6%	17
Fall 2008	Supporting Schedules	14	82.4%	2	11.8%	1	5.9%	17
Fall 2008	Formulas and Functions	12	70.6%	1	5.9%	4	23.5%	17
Fall 2008	Cell Referencing	8	47.1%	0	0.0%	9	52.9%	17

Closing the Loop:

The data were reviewed on November 19, 2008. Student formatting and cell referencing skills were considered unacceptable. At the December 3, 2008 meeting, the faculty decided to start using unformatted problems earlier so that students get more practice formatting themselves. ACC 216 and ACC 312 will include unformatted problems. Chuck Stivason will work on developing a guideline for students to follow that would represent best practice in unformatted spreadsheet development for the January meeting. Once discussed and approved, this guide would be used by students whenever turning in unformatted excel spreadsheets.

**Core Knowledge Assessment – General Business
ETS Test Results by Subject**

Semester	Accounting	Economics	Management	Quantitative	Finance	Marketing	Legal and Social	Information Systems	International Issues
Fall 05	62	50	58	62	44	50	58		50
Spring 06	64	50	63	62	48	48	57		58
Fall 06	75	56	59	44	69	56	58	66	63
Spring 07	72	58	65	46	77	58	59	65	70
Fall 07	71	57	64	44	75	60	50	61	66
Spring 08	72	62	62	47	72	59	59	68	69
Marshall Average	72.5	58.25	62.5	45.25	73.25	58.25	56.5	65	67
National Average	49.8	47.4	54.7	46.2	54.9	52	46.1	58	54

Averages are for Fall 06 and forward

Closing the Loop:

At a meeting December 3, 2008, these results were reviewed by the faculty and it was decided that our students are performing well in demonstrating general business knowledge. No action will be taken since scores were at or above national average with the exception of quantitative methods.

**Composite ETS Test Results – General Business Knowledge
Fall 2005-Fall 2007**

	F05	S06	F06	S07	F07	S08
Average	159.64	161.05	162.94118	164.64706	163.05263	165.55

Notes

The national average score is 154.29 for males and 150.58 for females.

Marshall accounting students consistently score above the national average.

Closing the Loop:

Results were examined December 3, 2008. Since scores are at or above national average, no action was taken.

Core Knowledge Assessment - Accounting Program Content

Accounting Assurance of Learning Summary of Results Fall 2005 Through Spring 2007

	Junior	Senior
Questions	12	8
Students	96	96
Possible	1152	768
Correct	325	476
Percent	0.282118	0.6198

Notes

ACC 441 (Accounting Information Systems) is counted as a senior level course. The course was renumbered to ACC 341 during the report period.

The questions for ACC 429 (Auditing) and ACC 441 are qualitative, while the other questions are quantitative. This may explain some of the performance difference, but the trend remains within the other courses.

Closing the Loop:

Results were reviewed at the December 3, 2008 meeting. Retention of material was discussed as an issue. To try to improve upon this, faculty will integrate material from prior courses whenever possible. Also, to encourage students to learn more, the faculty will start introducing students to the wealth of learning resources available at book websites in ACC 215. If students utilize these learning aids more, they should retain the material better. Also, this exam is being replaced by a more comprehensive exam starting Fall 2008. The faculty adopted the use of *Gleim Assessment Quiz* which will provide a larger number of questions from each class.

The faculty of the Division of Accountancy will assess each of the student learning outcomes defined in **I. Student Learning Outcomes and Definitions** according to the schedule outlined in **II. Assessment Activities**. Specifically Oral and Written Communication and Critical Thinking will be evaluated in the next assessment cycle. The rubrics that will be utilized to assess these activities are included below.

III. Assistance Needed with Assessment

None

Oral Communication Assessment Rubric

CATEGORY	Excellent	Good	Unacceptable
Clear Topic Coverage	The speaker presents a topic and a focus that are exceptionally appropriate for the purpose, time constraints, and audience.	The speaker presents a topic and a focus that are appropriate for the purpose, time constraints, and audience.	The speaker presents a topic and a focus that are not appropriate for either the purpose, time constraints, or audience.
Organization	The speaker uses an exceptional introduction and conclusion and provides an exceptionally clear and logical progression within and between ideas.	The speaker uses an appropriate introduction and conclusion and provides a reasonably clear and logical progression within and between ideas.	The speaker fails to use an introduction or conclusion and fails to provide a reasonably clear and logical progression within and between ideas.
Audience Appropriateness	The speaker uses language that is exceptionally clear and appropriate for the audience.	The speaker uses language that is reasonably clear and appropriate for the audience.	The speaker uses unclear or inappropriate language for the audience.
Voice Quality	Delivery is clear, natural, conversational, and enhanced by good vocal variety. Vocal quality is used effectively to emphasize points and reinforce structure.	Delivery is mostly clear and natural. Limited instances (1 or 2) where speaker could not be heard or understood. With few exceptions, voice quality is used to emphasize points.	Presenter mumbles or speaks too quietly for all audience members to hear. Delivery is forced with little or no vocal variety.
Grammar/Word Choice	Insignificant grammatical errors and appropriate word choice. Sentences flow together well.	Some grammatical errors; some incomplete sentences or run on sentences some poor word choice.	Listeners are distracted by grammatical errors; inappropriate word choice. Sentences do not flow well.
Eye Contact	Body language and eye contact reflect comfort interacting with audience.	Body language and eye contact reflect some discomfort interacting with audience.	Body language and lack of eye contact reflect reluctance to interact with audience.
Communication Aids	Communication aids enhance presentation; professional appearance of communication aids, important information is included.	Communication aids contribute overall but occasionally are distracting; communication aids are sometimes difficult to read; communication aids include too much information.	Communication aids distract or are used inappropriately; communication aids are often difficult to read; unimportant information included.
Responsiveness	Consistently repeats important points; answers questions appropriately; summarizes	Generally responds to questions; occasionally misses opportunities to clarify; summary insufficient	Ignores questions or fails to address questions adequately; no summary provided; important point not repeated.
Personal Appearance	Appropriate for audience and/or topic.	Questionable for audience and/or topic.	Inappropriate for audience and/or topic.

Written Communication Assessment Rubric

Teacher Name: _____

Student Name: _____

CATEGORY	Excellent	Good	Needs Improvement	Unacceptable
Organization	Ideas are arranged logically to support the purpose. Ideas flow smoothly from one to another and are clearly linked to each other. Reader can follow reasoning.	Ideas are arranged to support the writer's purpose, but order is sometimes questionable. Ideas are usually clearly linked to each other. Reader can usually follow line of reasoning.	Writing is not arranged logically. Frequently, ideas fail to make sense together and are not linked. By thinking hard, the reader can figure out the line of reasoning.	Writing lacks logical organization. Reader cannot identify a line of reasoning.
Appearance/Format	Follows standard format or prescribed format. Looks professional.	Some departures from standard or prescribed format. Looks professional.	Disregard for standard or prescribed format. Looks professional.	Disregard for standard or prescribed format. Unprofessional appearance.
Tone	Tone is consistently professional and appropriate for the selected audience and the purpose.	Tone is generally consistent, but may have a few lapses in fit or appropriateness to audience or purpose.	Tone is not consistently appropriate to audience or purpose.	Tone is not appropriate to audience and purpose.
Purpose	Writer's purpose is readily apparent to the selected audience and is clear.	Writing has a clear purpose, but may occasionally digress.	Purpose is not clear, nor is it easy to find an implied purpose.	Purpose is generally unclear and/or not even apparent.
Grammar/Mechanics/Spelling	Sentence structure is correct, sentences flow well. Writing is almost error free.	Functional sentences used. Errors are present but do not distract from meaning.	Confusing sentences. Numerous errors distract reader.	Sentence structure and grammar errors so numerous confused reader stops reading. (WEEP policy violation)
Documentation	Appropriate and adequate documentation. Citations properly formatted and correct.	Appropriate documentation, but some missing references. Citations properly formatted and correct.	Inadequate or inappropriate documentation. Many missing references. Citations that exist are properly formatted and correct.	Virtually no documentation and citations, if any, not properly formatted.

Critical Thinking Grid

	4 - Exemplary If applicable, consistently does all or almost all of the following	3 - Satisfactory If applicable, consistently does most or many of the following	2- Below Satisfactory If applicable, consistently does most or many of the following	1 - Unsatisfactory If applicable, consistently does all or almost all of the following
Purpose	--Demonstrates a clear understanding of the assignment's purpose	--Demonstrates an understanding of the assignment's purpose	--Is not completely clear about the purpose of the assignment	--Does not clearly understand the purpose of the assignment
Key Question, Problem, or Issue	--Clearly defines the issue or problem; accurately identifies the core issues --Appreciates depth and breadth of problem --Demonstrates fair-mindedness toward problem	--Defines the issue; identifies the core issues, but may not fully explore their depth and breadth --Demonstrates fair-mindedness	--Defines the issue, but poorly (superficially, narrowly); may overlook some core issues --Has trouble maintaining a fair-minded approach toward the problem	--Fails to clearly define the issue or problem; does not recognize the core issues --Fails to maintain a fair-minded approach toward the problem
Point of View	--Identifies and evaluates relevant significant points of view --Is empathetic, fair in examining all relevant points of view	--Identifies and evaluates relevant points of view --Is fair in examining those views	--May identify other points of view but struggles with maintaining fair-mindedness; may focus on irrelevant or insignificant points of view	--Ignores or superficially evaluates alternate points of view --Cannot separate own vested interests and feelings when evaluating other points of view
Information	--Gathers sufficient, credible, relevant information: observations, statements, logic, data, facts, questions, graphs, themes, assertions, descriptions, etc. --Includes information that opposes as well as supports the argued position --Distinguishes between information and inferences drawn from that information	--Gathers sufficient, credible, and relevant information --Includes some information from opposing views --Distinguishes between information and inferences drawn from it	--Gathers some credible information, but not enough; some information may be irrelevant --Omits significant information, including some strong counter-arguments --Sometimes confuses information and the inferences drawn from it	--Relies on insufficient, irrelevant, or unreliable information --Fails to identify or hastily dismisses strong, relevant counter-arguments --Confuses information and inferences drawn from that information
Concepts	--Identifies and accurately explains/uses the relevant key concepts	--Identifies and accurately explains and uses the key concepts, but not with the depth and precision of a "4"	--Identifies some (not all) key concepts, but use of concepts is superficial and inaccurate at times	--Misunderstands key concepts or ignores relevant key concepts altogether
Assumptions	--Accurately identifies assumptions (things taken for granted) --Makes assumptions that are consistent, reasonable, valid	--Identifies assumptions --Makes valid assumptions	--Fails to identify assumptions, or fails to explain them, or the assumptions identified are irrelevant, not clearly stated, and/or invalid	--Fails to identify assumptions --Makes invalid assumptions
Interpretations, Inferences	--Follows where evidence and reason lead in order to obtain defensible, thoughtful, logical conclusions or solutions --Makes deep rather than superficial inferences --Makes inferences that are consistent with one another	--Follows where evidence and reason lead to obtain justifiable, logical conclusions --Makes valid inferences, but not with the same depth and as a "4"	--Does follow some evidence to conclusions, but inferences are more often than not unclear, illogical, inconsistent, and/or superficial	--Uses superficial, simplistic, or irrelevant reasons and unjustifiable claims --Makes illogical, inconsistent inferences --Exhibits closed-mindedness or hostility to reason; regardless of the evidence, maintains or defends views based on self-interest
Implications, Consequences	--Identifies the most significant implications and consequences of the reasoning (whether positive and/or negative) --Distinguishes probable from improbable implications	--Identifies significant implications and consequences and distinguishes probable from improbable implications, but not with the same insight and precision as a "4"	--Has trouble identifying significant implications and consequences; identifies improbable implications	--Ignores significant implications and consequences of reasoning

4 = Thinking is exemplary, skilled, marked by excellence in clarity, accuracy, precision, relevance, depth, breadth, logicity, and fairness

3 = Thinking is competent, effective, accurate and clear, but lacks the exemplary depth, precision, and insight of a 4

2 = Thinking is inconsistent, ineffective; shows a lack of consistent competence: is often unclear, imprecise, inaccurate, and superficial

1 = Thinking is unskilled and insufficient, marked by imprecision, lack of clarity, superficiality, illogicality, and inaccuracy, and unfairness

Diversity Concepts in Marshall University Accounting Courses

Competency / Knowledge	ACC 311	ACC 312	ACC 318	ACC 341	ACC 348	ACC 414	ACC 429	ACC 499	LE 308
Differences in culturally-prescribed gender roles around the globe									X
Impact of evolving gender roles on society and the workforce							X		
Economic and social impact of minority groups on business and society						X			
Legal issues relating to the interests of minority groups (e.g. Affirmative Action, etc.)									X
Differences in business practices in a global environment	X	X		X	X	X		X	
Impact of globalization on business and the economy	X	X		X	X	X		X	
Opportunities to work productively with diverse colleagues.						X		X	