

BBA-ACCOUNTING FALL 2010 ASSESSMENT REPORT

I. Lewis College of Business Mission Statement

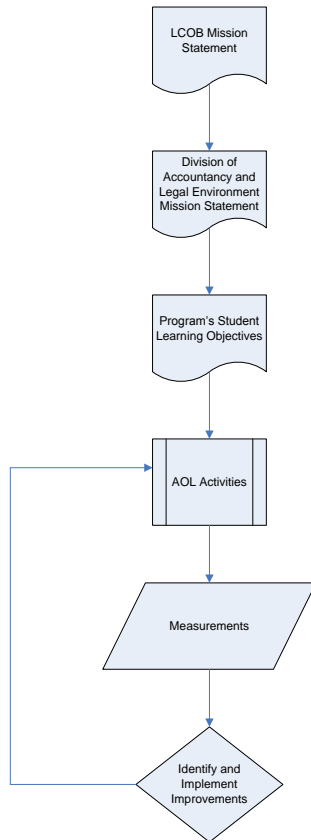
The Mission of the Lewis College of Business is to be the leading state institution for the education of business students, and a contributor to the region's economic development. The college is committed to an overall balance among teaching, scholarly activity, and services. The LCOB is dedicated to 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.

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



**II. BBA - Accounting Program
Student Learning Outcomes and Definitions**

Student Learning Outcomes	Definitions
<p>Accounting Research: GAAP Research</p>	<p>The student will be able to use GAAP databases 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.</p>
<p>Technology Usage: Excel</p>	<p>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.</p>
<p>Core Knowledge:</p> <ul style="list-style-type: none"> a) ETS Major Field Tests b) Accounting Specific Assessments 	<ul style="list-style-type: none"> 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.
<p>Written Communications</p>	<p>The student will be able to prepare effective written communications appropriate to the accounting profession.</p>
<p>Oral Communications</p>	<p>The student will be able to communicate orally in an effective and professional manner.</p>
<p>Critical Thinking</p>	<p>The student will be able to develop a reasoned response to an issue using critical thinking.</p>
<p>Diversity</p>	<p>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.</p>

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: GAAP Research	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	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		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					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	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

Revised November 2010

III. Assessment Activities

Marshall University Undergraduate Accounting Major AOL Program

Student Learning Outcomes	Measurements			Continuous Improvement	
	Type	Course(s)/Activity	Frequency	Review Data	Implement Change Starting
Accounting Research: GAAP Research	GAAP Research 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: a. General Business Knowledge b. Course Embedded Knowledge Assessment c. 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 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 Accounting 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 Accounting 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 Accounting 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*

ACCOUNTING RESEARCH
GAAP RESEARCH ASSESSMENT
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.	N/A	N/A	Uses the wrong data base to find the solution to the research question.

TECHNOLOGY USAGE

**EXCEL ASSESSMENT
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.

TECHNOLOGY USAGE

EXCEL ASSESSMENT 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.

CORE KNOWLEDGE

GENERAL BUSINESS KNOWLEDGE

ETS EXAM—National exam given to students as final exam in ACC 499 every Spring semester.

COURSE EMBEDDED KNOWLEDGE ASSESSMENT—The following rubrics are used in each required accounting course to measure student'

ACC 311/312 Intermediate Accounting			
Objective	Superior	Acceptable	Unacceptable
Identifies and accounts for events properly	Student correctly identifies all key elements of the accounting event and accounts for the transaction with no errors.	Student correctly identifies key elements of the accounting event and accounts for it without significant errors.	Student does not correctly identify the accounting event and/or accounts for it incorrectly.
Completes the accounting cycle competently	Student completes all steps of the accounting cycle (recording, posting, adjusting, closing, statements) with no errors.	Student completes all steps of the accounting cycle but makes some minor errors.	Student does not complete all steps in the accounting cycle and/or makes numerous errors.
Prepares and formats statements properly	Student includes all proper accounts in each statement, amounts consistent with prior work, classifications that are appropriate, and format that is complete and proper (headings, \$, ruling).	Students include all proper accounts in each statement, amounts consistent with prior work, but may make minor classification and formatting errors.	Student does not include all proper accounts in each statement, includes amounts that are inconsistent with prior work, and/or makes significant classification and formatting errors.
Understands measurement concepts underlying course topics	Student demonstrates a thorough understanding of measurement concepts and their implications for recording and analyzing financial transactions.	Student demonstrates an understanding of measurement concepts at an appropriate level	Student demonstrates little or no understanding of underlying measurement concepts.

ACC 318 Cost Accounting

Objective	Superior	Acceptable	Unacceptable
Understands basic Cost Accounting terminology	More than 80% correct on multiple choice terminology questions	From 65 to 80% correct on multiple choice terminology questions	Less than 65% correct on multiple choice terminology questions
Understands basic Cost Accounting decision models	More than 75% correct on multiple choice decision model questions	From 60 to 75% correct on multiple choice decision model questions	Less than 60% correct on multiple choice decision model questions
Can use basic Cost Accounting decision models to produce correct output	More than 70% correct on multiple choice questions using decision models to produce correct output	From 55 to 70% correct on multiple choice questions using decision models to produce correct output	Less than 55% correct on multiple choice questions using decision models to produce correct output

ACC 341: Accounting Information System

	Superior	Acceptable	Unacceptable
Data Flow Diagrams: Determine the appropriate Internal and External Entities	over 90% of external entities & data flows properly identified and labeled context and Logical DFD	65% to 90% of external entities & data flows properly identified and labeled context and Logical DFD	under 65% of external entities & data flows properly identified and labeled context and Logical DFD
ER Diagram: Appropriate Entities & Proper relationships	Over 90% on appropriate Entities, Proper relationships and tables	65% to 90% on appropriate Entities, Proper relationships and tables	Under 65% on appropriate Entities, Proper relationships and tables
Understand basic internal controls	over 90% on appropriate input control questions	65% to 90% on appropriate input control questions	Under 65% on appropriate input control questions
Systems Flowchart	Over 90% of entities and activities mapped properly on systems flowchart	65% to 90% of entities and activities mapped properly on systems flowchart	Under 65% of entities and activities mapped properly on systems flowchart

Revised November 2010

ACC 348 Federal Income Tax

Objective	Superior	Acceptable	Unacceptable
Students correctly differentiate between gross income items and exclusion items	Student correctly identifies at least 95% of the gross income inclusion/exclusion items.	Student correctly identifies at least 70% of the gross income inclusion/exclusion items.	Student correctly identifies fewer than 70% of the gross income inclusion/exclusion items.
Students correctly identify whether items are deductible or not deductible	Student correctly identifies 90% or more of the transactions that qualify as deductions.	Student correctly identifies at least 70% of the transactions that qualify as deductions.	Student identifies less than 70% of the transactions that qualify as deductions.
Students correctly identify filing status and exemptions	Student correctly identifies filing status and all exemptions.	Student identifies filing status and exemptions with few exceptions.	Student doesn't demonstrate an ability to do so.
Students can properly analyze property transactions including differentiating between §1231 gains, capital gains, and ordinary income	Student demonstrates a thorough understanding of property transactions and correctly reports substantially all of them.	Student recognizes and correctly reports most property transactions.	Student demonstrates little or no understanding of property transactions.

ACC 414 Advanced Accounting Issues

Objective	Superior	Acceptable	Unacceptable
Identifies functional currency properly and uses the appropriate technique to convert foreign subsidiary reporting currency to parent reporting currency	Student correctly identifies functional currency and uses appropriate exchange rates to effect remeasurement or translation, as appropriate.	Student correctly identifies functional currency and attempts to remeasure or translate, but uses some incorrect exchange rates in the process.	Student does not correctly identify the functional currency, attempts the incorrect method between remeasurement or translation, or makes numerous errors in the exchange rates used.
Determination and distribution of excess is correct	Student properly determines and distributes excess of cost over book value.	Student properly determines cost in excess of book value, but makes minor errors in the distribution of that excess.	Student cannot properly determine excess cost over book value or makes significant errors in its distribution.
Eliminations of subsidiary equity and investment are completed properly	Student makes appropriate adjustments to eliminate the subsidiary equity and investment and includes the appropriate amounts in the noncontrolling interest column.	Student makes appropriate adjustments to eliminate the subsidiary equity and investment and includes the appropriate amounts in the noncontrolling interest column, but may have some minor incorrect amounts.	Student does not make appropriate adjustments to eliminate the subsidiary equity and investment and/or does not include the appropriate amounts in the noncontrolling interest column.
Adjustments are made to distribute and amortize excess	Student makes the correct adjusting entries to distribute and amortize excess.	Student makes minor errors in the adjustments to distribute or amortize excess.	Student makes significant errors in the entries to distribute and amortize excess.
Statement columns are completed correctly	Student takes accounts to correct statement columns and the balance sheet balances	Student takes accounts to the correct statement columns, but the balance sheet does not balance.	Student takes accounts to the wrong columns.

ACC 429			
Objective	Superior	Acceptable	Unacceptable
Identifies business risks	Student correctly identifies all client business risks.	Student correctly identifies most client business risks.	Student correctly identifies few client business risks.
Identifies audit risks (inherent and control)	Student correctly identifies all audit risks and correctly classifies audit risks as inherent risks or control risks.	Student correctly identifies most audit risks or does not correctly classify all audit risks.	Student correctly identifies few audit risks.
Assesses materiality	Student can use projected statements to develop materiality limits and can identify specific issues that affect materiality.	Student can use projected statements to develop materiality limits.	Student does not develop specific materiality limits.
Identifies specific accounting and auditing issues to be addressed in audit plan	Student correctly identifies all specific accounting and auditing issues, identifies related management assertions, and describes how the issue will affect the audit plan.	Student correctly identifies most specific accounting and auditing issues or does not identify all related management assertions.	Student correctly identifies few specific accounting and auditing issues.

PROGRAM CONTENT ASSESSMENT

GLEIM CPA ASSESSMENT QUIZ—proprietary exam created from question bank of CPA exam questions provided by Gleim given in ACC 499 both every semester, content varying as per assessment program.

C & D: Results and Planned Action

For the above three student learning outcomes, continuous improvement efforts agreed upon during the previous review were discussed, new results were reviewed from the rubrics or tests, and new continuous improvement steps were decided upon.

ACCOUNTING RESEARCH**Continuous Improvement 2008**

Results were reviewed at a 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. At a meeting of the Financial Accounting Subcommittee April 20, 2009, it was decided that a minimum of one assignment per chapter would be made in both ACC 311 and ACC 312 and Note Assignments, which require this type of research, will be required for ACC 312. Results will be reexamined in the Fall of 2010 to determine if these changes improve performance.

Review of Improvement Plan

On October 15, 2010, this plan was reviewed. It was noted that the planned changes were not carried out during the Fall 2009 semester in ACC 312 and in the Spring 2010 semester in ACC 311. This deviation from the plan will make it impossible to assess how well the planned changes were going to be in improving student performance.

Accounting Research

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
Post Results Evaluation 11/19/2008										
Spring 2009	Answer to Question	0	0.00%	1	6.67%	10	66.67%	4	26.67%	15
Spring 2009	Referencing	3	20.00%	2	13.33%	6	40.00%	4	26.67%	15
Spring 2009	Data Base	13	86.67%					2	13.33%	15

Switch to Codification

Fall 2009	Answer to Question	5	20.00%	15	60.00%	0	0.00%	5	20.00%	25
Fall 2009	Referencing	11	44.00%	4	16.00%	7	28.00%	3	12.00%	25
Fall 2009	Data Base	25	100.00%					0	0.00%	25

Spring 2010	Answer to Question	2	6.90%	11	37.93%	8	27.59%	8	27.59%	29
Spring 2010	Referencing	4	13.79%	3	10.34%	16	55.17%	6	20.69%	29
Spring 2010	Data Base	11	37.93%					18	62.07%	29

Continuous Improvement 2010

It was noted that improvements were significant in Fall 2009 but worsened in Spring 2010. As noted above, the Spring 2010 students did not receive the benefits of the improvement plan and so interpreting these results becomes difficult. The Fall 2010 results will also not be for students who received the improvements planned for both ACC 311 and ACC 312. It was decided based on the improvements in Fall 2009, the limited data using the Codification, and the departure from the improvement plan, that additional changes would not be recommended at this time. The item will be reviewed again Fall 2010.

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

Post Results Evaluation 11/19/2008

Spring 2009	Properly uses Given Format	15	100.0%					15
Spring 2009	Formulas and Functions	15	100.0%					15
Spring 2009	Cell Referencing	15	100.0%					15
Fall 2009	Properly uses Given Format	19	76.0%	2	8.0%	4	16.0%	25
Fall 2009	Formulas and Functions	16	64.0%	9	36.0%	0	0.0%	25
Fall 2009	Cell Referencing	20	80.0%	3	12.0%	2	8.0%	25

Spring 2010	Properly uses Given Format	23	79.3%	2	6.9%	4	13.8%	29
Spring 2010	Formulas and Functions	22	75.9%	6	20.7%	1	3.4%	29
Spring 2010	Cell Referencing	23	79.3%	0	0.0%	6	20.7%	29

Technology Usage—Unformatted Excel

Continuous Improvement 2008

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. Data will be reexamined in Fall 2010 to determine if additional changes need to be made. In an AOL section of the Fall retreat division meeting, Aug. 20, 2009, a divisional Excel policy was approved. Faculty using Excel in their courses agreed to use the policy in grading to make for more consistent Excel expectation through the program. The policy is supposed to be included in syllabi or otherwise distributed to students in all classes using Excel starting Fall 2009

Review of Improvement Plan

Consistent use of the Division Excel Policy was discussed. The purpose of this policy and importance in improving student abilities was stressed. Faculty were asked to make sure that if they use Excel in their courses that they use the policy as a guideline regarding the types of mistakes to point out to students. Faculty were also asked to provide their syllabus or other reference to use of the policy if Excel is listed on the technology matrix as being used in their course.

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
Post Results Evaluation 11/19/2008								
Spring 2009	Formatting	3	25.0%	7	58.3%	2	16.7%	12
Spring 2009	Supporting Schedules	7	58.3%	4	33.3%	1	8.3%	12
Spring 2009	Formulas and Functions	0	0.0%	12	100.0%	0	0.0%	12
Spring 2009	Cell Referencing	10	83.3%	0	0.0%	2	16.7%	12
Fall 2009	Formatting	6	33.3%	6	33.3%	6	33.3%	18
Fall 2009	Supporting Schedules	7	38.9%	7	38.9%	4	22.2%	18
Fall 2009	Formulas and Functions	13	72.2%	4	22.2%	0	0.0%	18
Fall 2009	Cell Referencing	12	66.7%	0	0.0%	6	33.3%	18
Spring 2010	Formatting	16	64.0%	5	20.0%	4	16.0%	25
Spring 2010	Supporting Schedules	19	76.0%	2	8.0%	4	16.0%	25
Spring 2010	Formulas and Functions	9	36.0%	12	48.0%	4	16.0%	25
Spring 2010	Cell Referencing	17	68.0%	4	16.0%	4	16.0%	25

Continuous Improvement 2010

The data for Spring 2009, Fall 2009, and Spring 2010 were reviewed at a meeting October 15, 2010. It is believed that the biggest issue is comfort with creating unformatted solutions. Captivate examples of unformatted spreadsheet use will be made available in ACC 216. Two or three unformatted problems will be added to ACC 311 to try to develop student abilities to transition between formatted and unformatted assignments. The hope is to make the ACC 311 transition gradual. ACC 312 will provide a minimum of six unformatted assignments focusing on complete solutions and supporting schedules. A minimum of nine unformatted assignments will be given in ACC 414. The problem used for assessment will be in the second to last chapter so students can benefit from feedback through the earlier part of the semester. Also, this will standardize the difficulty of the assignment for assessment purposes. The importance of presentation and flow will be added in ACC 414. The faculty also voted to add MIS 200--a class that is about 1/2 Excel usage--as a prerequisite to ACC 312.

CORE KNOWLEDGE

ETS TEST RESULTS

F05	S06	F06	S07	F07	S08
146	163	167	145	171	166
174	149	166	149	190	175
168	160	160	162	165	152
162	159	172	161	171	164
140	150	152	172	148	184
158	166	149	165	166	146
174	156	144	159	162	155
175	183	157	171	176	159
189	159	164	159	157	184
172	174	172	186	171	170
169	136	178	148	161	157
172	170	169	177	172	185
142	140	165	146	155	171
157	184	149	133	146	143
138	147	152	171	175	151
151	164	177	176	155	194
168	167	177	177	173	185
159	163	Average 162.9412	175	135	145
174	166		186	149	169
150	165		173	Average 163.0526	156
149	Average 161.05		152		Average 165.55
152			151		
148			165		
146			155		
158			166		
Average 159.64			171		
			164		
			175		
			160		
			185		

Computer failure 120

	162
	155
	181
	165
Average	164.6471

S09

S10

145	163
178	154
163	176
184	151
164	146
166	161
175	161
165	151
150	154
163	142
176	153
184	159
179	142
178	160
157	177
192	184
154	159
159	164
161	181
157	176
151	191
156	157
166.2273	170
	144
	170

Average

164

147

160

Average 161.3214

ETS by Discipline

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									
Spring 09	72	63	62	50	80	56	56	62	68
Spring 10	72	55	56	49	72	52	54	64	63

Continuous Improvement 2010

Results were examined November 19, 2010. Since scores are at or above national average, no action was taken. Results will be reviewed again in the Fall of 2012. Some discussion about not giving the exam every year occurred. This issue will be raised with the AACSB review team.

COURSE EMBEDDED RUBRIC RESULTS

ACC 312 Course Embedded Rubric Results								
Semester	Objective	Superior	%	Acceptable	%	Unacceptable	%	Total
Spr. 2009	Accounts	13	54.17%	8	33.33%	3	12.50%	24
	Cycle	10	41.67%	5	20.83%	9	37.50%	24
	Statements	3	12.50%	13	54.17%	8	33.33%	24
	Measurement	20	83.33%	1	4.17%	3	12.50%	24
Spr. 2010	Accounts	10	58.82%	3	17.65%	4	23.53%	17
	Cycle	9	52.94%	1	5.88%	7	41.18%	17
	Statements	8	47.06%	3	17.65%	6	35.29%	17
	Measurement	15	88.24%	2	11.76%	0	0.00%	17

Continuous Improvement 2010

At a meeting November 19, 2010 the results were reviewed. Results for Cycle and Statements were considered low.

To improve these results, it was suggested that in ACC 311 and ACC 312 more problems that ask students to come up with balances at the end of the problem be assigned so that students get more practice with the basics of posting and statement presentation. These issues should also be stressed in in-Class examples and on exams and quizzes so that students better understand the importance of these issues.

ACC 318 Course Embedded Rubric Results								
Semester	Objective	Superior	%	Acceptable	%	Unacceptable	%	Total
Fall 2009	Terminology	33	100.00%					33
	Decision Models	8	24.24%	17	51.52%	8	24.24%	33
	Correct Output	17	51.52%	13	39.39%	3	9.09%	33

Continuous Improvement 2010

Results were reviewed during a meeting on November 19, 2010 It was decided to take no action at this time since faculty turnover is expected this year. The results will be monitored again in 2012.

ACC 341 Course Embedded Rubric Results								
Semester	Objective	Superior	%	Acceptable	%	Unacceptable	%	Total Students
Spring 2009	Context Diagram		7.0%		63.0%		30.0%	30
	ER Diagram		10.0%		67.0%		23.0%	30
	Input Controls		37.0%		63.0%		0.0%	27
	Flowchart		40.7%		55.6%		3.7%	27
Spring 2010	Context Diagram		50.0%		41.0%		9.0%	34
	ER Diagram		6.0%		65.0%		29.0%	34
	Input controls		22.0%		70.0%		8.0%	27
	Systems Flowcharts		19.0%		81.0%		0.0%	26

Continuous Improvement 2010

The results were reviewed November 19, 2010. The improvement in results for context diagrams was attributed to changes in how the material was presented by the faculty member in response to the assessment results. It was decided to put more emphasis in class on ER diagrams and to provide students with more homework problems in this area. Minor changes to wording of the rubrics was also suggested--Data Flow vs. Context Diagrams and Internal Controls vs. Input Controls.

ACC 348 Course Embedded Rubric Results								
Semester	Objective	Superior	%	Acceptable	%	Unacceptable	%	Total
Fall 2009	Differentiates Income and Exclusions	10	0.285714	25	0.714286	0	0	35
	Identifies Deductible Items	12	0.342857	23	0.657143	0	0	35
	Identifies Filing Status and Exemptions	25	0.714286	10	0.285714	0	0	35
	Analysis of Property Transactions	35	1	0	0	0	0	35

Continuous Improvement 2010

No unacceptable results noted at the review on November 19, 2010. Will be monitored again in 2012.

ACC 414 Course Embedded Rubric Results								
Semester	Objective	Superior	%	Acceptable	%	Unacceptable	%	Total
Spr.2009	Functional Currency	4	30.77%	8	61.54%	1	7.69%	13
	D&D Schedule	3	23.08%	2	15.38%	8	61.54%	13
	Eliminations	12	92.31%	0	0.00%	1	7.69%	13
	Adjustments	2	15.38%	7	53.85%	4	30.77%	13
	Statements	8	61.54%	5	38.46%	0	0.00%	13

Spr. 2010	Functional Currency	10	58.82%	1	5.88%	6	35.29%	17
	D&D Schedule	10	58.82%	2	11.76%	5	29.41%	17
	Eliminations	15	88.24%	0	0.00%	2	11.76%	17
	Adjustments	6	35.29%	4	23.53%	7	41.18%	17
	Statements	7	41.18%	6	35.29%	4	23.53%	17

Note: Spring 2010, 7 students turned in paper that matched solutions manual and are not included in results.

Continuous Improvement 2010

At a meeting November 19, 2010, the results were reviewed. Inconsistency in the results was noted with the exception of adjustments which were not good either time. After discussion about the assignment used for the assessment, it was decided to change the assignment from a homework problem to exams. This will make sure that students are being assessed on their own merits and will allow for the material other than the functional currency to be assessed on a U.S. company consolidation instead of an international consolidation. It seemed that students were getting confused on basic material in the complication of the international currency adjustments. In the future, all items other than functional currency will be assess on the first exam and functional currency will be assessed on the second exam

ACC 429 Course Embedded Rubric Results											
Semester	Objective	Superior	%	Acceptable	%	Needs Improvement	%	Unacceptable	%	Total Students	
Fall 2009	Identify Business Risk	1	3.70%	9	33.33%	15	55.56%	2	7.41%	27	
	Identify Audit Risk			7	25.93%	18	66.67%	2	7.41%	27	
	Assesses Materiality	1	3.70%	4	14.81%	4	14.81%	17	62.96%	27	
	Identify Issue	1	3.70%	9	33.33%	12	44.44%	5	18.52%	27	

Continuous Improvement 2010

At a meeting November 19, 2010, the results were reviewed. It was decided that materiality assessment was a concern. Class emphasis will be shifted to cover this topic in more depth.

GLEIM CPA ASSESSMENT QUIZ

Gleim Overall Results-					
ACC 318 ACC 341 ACC 348 ACC 429 LE 308				ACC 311 ACC 312 ACC 414	
Semester	Score	Average for Test	Semester	Score	Average for Test
Fall 2008	51.67		Spr. 2009	41.67	
Fall 2008	56.67		Spr. 2009	30.56	
Fall 2008	35		Spr. 2009	52.78	
Fall 2008	46.67		Spr. 2009	44.44	
Fall 2008	51.67		Spr. 2009	47.22	
Fall 2008	70		Spr. 2009	55.56	
Fall 2008	38.33		Spr. 2009	47.22	
Fall 2008	48.33		Spr. 2009	13.89	
Fall 2008	46.67		Spr. 2009	58.33	
Fall 2008	66.67		Spr. 2009	55.56	
Fall 2008	48.33	50.91	Spr. 2009	38.89	
			Spr. 2009	41.67	
Fall 2009	55		Spr. 2009	41.67	
Fall 2009	45		Spr. 2009	75	
Fall 2009	65		Spr. 2009	58.33	
Fall 2009	63.33		Spr. 2009	30.56	
Fall 2009	51.67		Spr. 2009	52.78	
Fall 2009	65		Spr. 2009	72.22	
Fall 2009	58.33		Spr. 2009	38.89	
Fall 2009	55		Spr. 2009	52.78	
Fall 2009	46.67		Spr. 2009	47.22	
Fall 2009	66.67		Spr. 2009	66.67	
Fall 2009	43.33		Spr. 2009	63.89	49.03478
Fall 2009	51.67				
Fall 2009	41.67		Spr. 2010	41.67	
Fall 2009	31.67		Spr. 2010	30.56	
Fall 2009	35		Spr. 2010	44.44	
Fall 2009	45		Spr. 2010	38.89	
Fall 2009	41.67	50.68706	Spr. 2010	80.56	

			Spr. 2010	69.44	
			Spr. 2010	36.11	
			Spr. 2010	41.67	
			Spr. 2010	47.22	
			Spr. 2010	16.67	
			Spr. 2010	33.33	
			Spr. 2010	30.56	
			Spr. 2010	52.78	
			Spr. 2010	44.44	
			Spr. 2010	41.67	
			Spr. 2010	22.22	
			Spr. 2010	25	
			Spr. 2010	69.44	
			Spr. 2010	50	
			Spr. 2010	27.78	
			Spr. 2010	50	
			Spr. 2010	33.33	
			Spr. 2010	36.11	
			Spr. 2010	30.56	
			Spr. 2010	50	
			Spr. 2010	50	
			Spr. 2010	69.44	43.10704

Gleim CPA Quiz Detail Results by Question				(Type A=Applied C=Concept)		Gleim CPA Quiz Detail Results by Question	(Type A=Applied C=Concept)	
Semester	Course	Type	Learn Objective	Correct Reponse	Course %	Semester	Correct Reponse	Course %
Fall 2008	ACC 318	A	5	36.36%		Fall 2009	17.65%	
Fall 2008	ACC 318	C	6	90.91%		Fall 2009	58.82%	
Fall 2008	ACC 318	C	4	18.18%		Fall 2009	70.59%	
Fall 2008	ACC 318	C	4	36.36%		Fall 2009	35.29%	
Fall 2008	ACC 318	A	4	27.27%		Fall 2009	35.29%	
Fall 2008	ACC 318	A	4	54.55%		Fall 2009	64.71%	
Fall 2008	ACC 318	C	4	27.27%		Fall 2009	23.53%	
Fall 2008	ACC 318	A	4	9.09%		Fall 2009	76.47%	Changed to objective 2A
Fall 2008	ACC 318	C	6	54.55%		Fall 2009	82.35%	
Fall 2008	ACC 318	C	5	72.73%		Fall 2009	58.82%	
Fall 2008	ACC 318	A	12	54.55%		Fall 2009	52.94%	
Fall 2008	ACC 318	C	7	45.45%	43.94%	Fall 2009	76.47%	54.41%
Fall 2008	ACC 341	A	1	100.00%		Fall 2009	94.12%	
Fall 2008	ACC 341	A	1	90.91%		Fall 2009	88.24%	
Fall 2008	ACC 341	C	1	18.18%		Fall 2009	11.76%	
Fall 2008	ACC 341	C	2B	63.64%		Fall 2009	94.12%	
Fall 2008	ACC 341	C	1	90.91%		Fall 2009	47.06%	
Fall 2008	ACC 341	A	2B	27.27%		Fall 2009	11.76%	
Fall 2008	ACC 341	A	2B	72.73%		Fall 2009	58.82%	
Fall 2008	ACC 341	A	2B	72.73%		Fall 2009	52.94%	
Fall 2008	ACC 341	C	1	45.45%		Fall 2009	29.41%	
Fall 2008	ACC 341	C	1	54.55%		Fall 2009	58.82%	
Fall 2008	ACC 341	C	1	63.64%		Fall 2009	64.71%	
Fall 2008	ACC 341	C	5	36.36%	61.36%	Fall 2009	29.41%	53.43%
Fall 2008	ACC 348	A	1B	18.18%		Fall 2009	17.65%	
Fall 2008	ACC 348	C	1B	63.64%		Fall 2009	58.82%	

Fall 2008	ACC 348	C	1A	63.64%		Fall 2009	76.47%	
Fall 2008	ACC 348	C	4C1	37.50%		Fall 2009	23.53%	
Fall 2008	ACC 348	A	4A	54.55%		Fall 2009	52.94%	
Fall 2008	ACC 348	A	4A	90.91%		Fall 2009	82.35%	
Fall 2008	ACC 348	A	1B	18.18%		Fall 2009	11.76%	
Fall 2008	ACC 348	A	3A	27.27%		Fall 2009	17.65%	
Fall 2008	ACC 348	A	3A	0.00%		Fall 2009	23.53%	
Fall 2008	ACC 348	A	3D	63.64%		Fall 2009	82.35%	
Fall 2008	ACC 348	C	3D	90.91%		Fall 2009	94.12%	
Fall 2008	ACC 348	C	1C	72.73%	50.09%	Fall 2009	47.06%	49.02%
Fall 2008	ACC 429	A	14	45.45%		Fall 2009	23.53%	
Fall 2008	ACC 429	C	10	72.73%		Fall 2009	82.35%	
Fall 2008	ACC 429	C	12	54.55%		Fall 2009	58.82%	
Fall 2008	ACC 429	C	11	63.64%		Fall 2009	52.94%	
Fall 2008	ACC 429	C	9	36.36%		Fall 2009	29.41%	
Fall 2008	ACC 429	C	8	36.36%		Fall 2009	47.06%	
Fall 2008	ACC 429	C	2	27.27%		Fall 2009	52.94%	
Fall 2008	ACC 429	C	1	81.82%		Fall 2009	88.24%	
Fall 2008	ACC 429	A	3	36.36%		Fall 2009	11.76%	
Fall 2008	ACC 429	A	7	45.45%		Fall 2009	47.06%	
Fall 2008	ACC 429	C	6	54.55%		Fall 2009	47.06%	
Fall 2008	ACC 429	A	4	100.00%	54.55%	Fall 2009	82.35%	51.96%
Fall 2008	LE308	C	2B	9.09%		Fall 2009	5.88%	
Fall 2008	LE308	C	2A1	27.27%		Fall 2009	35.29%	
Fall 2008	LE308	A	2C	100.00%		Fall 2009	88.24%	
Fall 2008	LE308	C	2D	54.55%		Fall 2009	17.65%	
Fall 2008	LE308	C	2D	18.18%		Fall 2009	17.65%	
Fall 2008	LE308	C	2C	72.73%		Fall 2009	52.94%	
Fall 2008	LE308	C	1E1	27.27%		Fall 2009	23.53%	
Fall 2008	LE308	C	1F	83.33%		Fall 2009	70.59%	
Fall 2008	LE308	C	1F	36.36%		Fall 2009	41.18%	
Fall 2008	LE308	C	1E1	18.18%		Fall 2009	17.65%	
Fall 2008	LE308	A	1E1	100.00%		Fall 2009	94.12%	

Fall 2008	LE308	A	2B	36.36%	48.61%	Fall 2009	35.29%	41.67%
Spr. 2009	ACC 311	C	1C	91.30%		Spr. 2010	51.85%	
Spr. 2009	ACC 311	C	1A6	43.48%		Spr. 2010	44.44%	
Spr. 2009	ACC 311	C	1A5	86.96%		Spr. 2010	77.78%	
Spr. 2009	ACC 311	C	1C2	30.43%		Spr. 2010	51.85%	
Spr. 2009	ACC 311	A	1C2	13.04%		Spr. 2010	14.81%	
Spr. 2009	ACC 311	C	1A7	82.61%		Spr. 2010	55.56%	
Spr. 2009	ACC 311	C	1A3	78.26%		Spr. 2010	59.26%	
Spr. 2009	ACC 311	A	2E	34.78%		Spr. 2010	29.63%	
Spr. 2009	ACC 311	A	2C	43.48%		Spr. 2010	37.04%	
Spr. 2009	ACC 311	A	2D	43.48%		Spr. 2010	55.56%	
Spr. 2009	ACC 311	A	2A	47.83%		Spr. 2010	25.93%	
Spr. 2009	ACC 311	A	2B	47.83%	53.62%	Spr. 2010	48.15%	45.99%
Spr. 2009	ACC 312	A	1H	30.43%		Spr. 2010	37.04%	
Spr. 2009	ACC 312	C	1P	39.13%		Spr. 2010	14.81%	
Spr. 2009	ACC 312	C	2	69.57%		Spr. 2010	48.15%	
Spr. 2009	ACC 312	A	1N	43.48%		Spr. 2010	22.22%	
Spr. 2009	ACC 312	A	1M	56.52%		Spr. 2010	33.33%	
Spr. 2009	ACC 312	A	1C	60.87%		Spr. 2010	48.15%	
Spr. 2009	ACC 312	A	1E	43.48%		Spr. 2010	14.81%	
Spr. 2009	ACC 312	A	1B	60.87%		Spr. 2010	29.63%	
Spr. 2009	ACC 312	C	1L	69.57%		Spr. 2010	62.96%	
Spr. 2009	ACC 312	A	1I	39.13%		Spr. 2010	44.44%	
Spr. 2009	ACC 312	C	1F	34.78%		Spr. 2010	11.11%	
Spr. 2009	ACC 312	A	1D	39.13%	48.91%	Spr. 2010	22.22%	32.41%
Spr. 2009	ACC 414	C	7	30.43%		Spr. 2010	11.11%	
Spr. 2009	ACC 414	A	6	60.87%		Spr. 2010	37.04%	
Spr. 2009	ACC 414	A	8C	69.57%		Spr. 2010	59.26%	
Spr. 2009	ACC 414	A	8D	39.13%		Spr. 2010	18.52%	
Spr. 2009	ACC 414	A	8B	52.17%		Spr. 2010	33.33%	
Spr. 2009	ACC 414	A	2C	34.78%		Spr. 2010	33.33%	
Spr. 2009	ACC 414	C	2A	65.22%		Spr. 2010	44.44%	

Spr. 2009	ACC 414	C	4	69.57%		Spr. 2010	51.85%	
Spr. 2009	ACC 414	C	5	78.26%		Spr. 2010	51.85%	
Spr. 2009	ACC 414	C	3	17.39%		Spr. 2010	18.52%	
Spr. 2009	ACC 414	A	1	34.78%		Spr. 2010	18.52%	
Spr. 2009	ACC 414	A	2B	4.35%	51.74%	Spr. 2010	18.52%	33.02%

Continuous Improvement 2010

Results for test as a whole and by class were reviewed November 19, 2010. It was noted that most averages were around 50%, which was considered appropriate given the material is from CPA exams. The Spring exam results are lower than the fall, which is also considered appropriate given that the financial material tends to be the most difficult on the CPA exam. The only significant outliers noted were for ACC 312 and ACC 414 during the Spring 2010 assessment. The results dropped significantly from the previous year. These results were attributed to the fact that ACC 312 was taught in the Fall of 2009 by someone who had not taught the course before. Since ACC 414 relies on knowledge from ACC 312, the reduced student retention of material from ACC 312 seemed to reduce student knowledge retention in ACC 414 as well. These results will be monitored on future exams to see if performance rebounds. The results will be reexamined in 2012.

IV. Changes Implemented Based on Prior Year Results

WRITTEN COMMUNICATIONS

Results for written communication were reviewed in Fall 2009. The LCOB voted to require another English course on technical business writing. No major changes were planned until it is determined if this course improves student writing. The course is being taught for the first time this semester. A minor change suggested and implemented in some courses has been to increase the number of letters or memos written to clients as this seemed to be the most problematic type of writing. The ACC 312 written assignment this semester was changed to be a letter to the editor of the Wall Street Journal and the assignment in ACC 414 changed the individual writing from a research report to a memo.

ORAL COMMUNICATIONS

Because of the inconsistent provision of results, faculty teaching 300-level courses were asked to consider adding oral communication assignments to their courses. ACC 348 has added oral communication to one section of the course.

CRITICAL THINKING

Faculty were asked during Fall 2009 to add critical thinking exercises/problems to their courses and to provide better feedback to students about logical flaws. I have not received documentation of such changes. I personally have increased the feedback to students, but have not added any critical thinking assignments beyond those that were assigned in the past. In regard to this objective, the division is waiting to see the effect that the new focus on critical thinking in the general education requirements will have on students thinking abilities.

V. Changes Based on Assessment Day Activities

The division did not have any assessment day activities during 2010.

VI. Assistance

No assistance is needed from the Office of Assessment at this time.