1. Listing of Student Learning and/or General Education Outcomes Assessed

The following student learning outcomes and/or general education outcomes were assessed in AY 2013-2014.

SLO 1: Demonstrate a working knowledge of basic business theory.
  - Related GeSLO: 5

SLO 4: Demonstrate ability to identify and analyze business problems and opportunities and formulate action plans.
  - Related GeSLO: 2, 3, 5

SLO 9: Demonstrate an understanding of core concepts relevant to accounting.
  - Related GeSLO: 5

2. Summary of Assessment Results

SLO 1, GeSLO 5

BUS 101 Financial Accounting

The final exam is utilized to assess the ability of students to demonstrate a working knowledge of basic business theory. Accordingly, 70% of the students are to score a “C” or better on the exam. The analysis of the data has indicated that 75% of the students in the traditional day section met the target and 100% of the students in the evening section met the target.
Target met.

Proposed Changes.

This course (BUS 101) is an integral part of the core business curriculum because it is relevant to all business majors. It is the language of business regardless of one’s area of concentration. Increased efforts should be made to demonstrate the relevance of basic accounting theory and concepts to all business majors.

BUS 206 Management Principles

Exam scores are utilized to assess the ability of students to demonstrate a working knowledge of basic business theory. Accordingly, 70% of students are to score a “C” or better on the semester’s exams. The analysis of the data has indicated that one of the traditional day sections met the target with 83% while the other day section did not meet the target (69%). The fall 2013 evening section met the target with 95%, while data from the spring 2014 evening section was not supplied by the adjunct professor. BUS 206 is a core course for all business majors and typically consists of freshmen and sophomore students. These students do not have the experiential reference that evening (adult) students bring to the classroom.

Target met in all sections but one.

Proposed Changes.

It is suggested that, in evaluating the assessment tool for SLO 1, a request for a better learning environment (classroom) be submitted to the Registrar’s Office during pre-registration of classes. Also, a cap of 25 students is highly recommended for a freshman/sophomore management class such as this.

BUS 207 Principles of Marketing

The final exam assessment tool was revised this AY to better reflect the student outcomes being measured. Changes included a broader base of questions that required analytical thinking regarding basic business and marketing concepts. For assessment purposes, 70% of students are to score a “C” or better on the final exam. The analysis of the data has indicated that all three traditional day sections met the target (100%, 95%, 96%). Further, the fall 2013 evening section met the target with 79% scoring a “C” or better on the exam.

Target met.
Proposed Changes.

The performance of the students to the measured outcome must be more uniform between sections of the class taught by full-time faculty compared to adjunct faculty. The level of assessment and instruction should be more consistent so that the results are more consistent across each section of the course, regardless of the instructor.

BUS 426 Strategic Management

Assessment tools for this course include exams (including the final), a case analysis, and a team project. It is expected that 80% of the students will score a “C” or better on these various measures. The analysis of the data has indicated that all sections of BUS 426 (day and evening) met the benchmark assessment criteria, with one exception: the target was not quite met by the spring 2014 students (day section) on the case analysis—77% of those students earned a “C” or better on the case. A common student complaint is the workload that accompanies this course. While some flexibility was introduced in the 2012-13 AY and followed through in the 2013-14 AY, the amount of time students spend writing executive summaries, etc. is still considerable. The evening section adjunct professor did not report case analysis scores or semester team project scores.

Target met (with one exception).

Proposed Changes.

It is suggested that an improved teaching space be provided for large strategic management classes. Also, a classroom more conducive to discussion and group work will be requested in the future. The 2012-13 recommendation to have at least one written case analysis assigned during class time was implemented in the 2013-14 AY and will continue. Students expressed a very positive reaction to this exercise.

SLO 4 No courses in the accounting major cover SLO 4.

SLO 9, GeSLO 5

BUS 253 Intermediate Accounting II

The final exam is utilized to assess the ability of students to demonstrate an understanding of core concepts relevant to accounting. Accordingly, 70% of the students are to score a “C” or better on the comprehensive final exam. The analysis of the data has indicated that 77% of the traditional, day students met that target. Data from the evening class (adjunct professor) was unavailable.

Target met.
Proposed Changes.

The monitoring and discussion of FASB and IASB convergence activities, with the related impact on accounting principles, will continue. Topics and material will be appropriately updated as standard-setting developments emerge. The final exam assessment tool will continue to be reviewed annually and modified, as deemed appropriate.

BUS 301  Advanced Accounting

The final exam is utilized to assess the ability of students to demonstrate an understanding of core concepts relevant to accounting, and, in this course, particularly those relevant to mergers and acquisitions and to not-for-profit enterprises. Accordingly, 80% of the students are to score a “C” or better on the comprehensive final exam. The analysis of the data has indicated that 100% of the traditional day section students met that target. Data from the evening section (adjunct professor) was unavailable.

Target met.

Proposed Changes.

Because of the dynamic nature of accounting, course content will continue to be updated to reflect developments in the field. The 2013-14 AY featured expanded coverage of NFP enterprises, per the suggestion made in the previous AY. The final exam will continue to be reviewed annually and modified, as deemed appropriate.

BUS 304  Federal Taxation

Last year’s data indicated that the assessment target was met overall, but was not met when results were divided between adult education and the traditional undergraduate class. This seemed to indicate two things: (1) there may be a problem with the assessment measure and (2) the possibility of some grade inflation in the adjunct section of the course. The assessment was changed for the 2013-14 AY so that the third test (final exam), still used as the tool, is now a cumulative exam. The second issue (grade inflation) was not able to be addressed in the 2013-14 AY since this year’s assessment data was not provided by the adjunct professor.

The target for this course is that 80% of the students will score a “C” or better on the final exam. Accordingly, 89% of the fall semester traditional students score a “C” or better on the exam. Due to the lack of data from the spring semester adjunct professor, there was no way to measure to degree of consistency between the two sections over the AY.

Target met.
Proposed Changes.

Because the measure was met in the 2013-14 AY after changes were implemented from the previous AY, the measure is deemed sensitive enough to truly measure student outcomes. Therefore, neither the assessment nor the course curriculum requires changes.

**BUS 305   Accounting Information Systems**

This course has traditionally emphasized a systems approach, with heavy emphasis on internal controls, and continues to do so. The final exam is utilized to assess the ability of students to demonstrate an understanding of core concepts relevant to accounting. Accordingly, 80% of the students are to score a “C” or better on the comprehensive final exam. The analysis of the data has indicated that 76% of the traditional day section students and 100% of the evening section students met that target. The evening section was a smaller class, which may account for the difference in results.

**Target met.**

Proposed Changes.

The overall systems approach should continue, but the possibility of expanding the software component and creating a fourth credit for the course should also receive consideration. The final exam assessment tool will continue to be reviewed and modified, as deemed appropriate.

**BUS 402   Auditing**

Course content was updated for the 2013-14 AY in order to reflect current developments in Generally Accepted Auditing Standards (GAAS). Auditing is considered a capstone course and is assessed accordingly. The comprehensive final exam is utilized to assess the ability of students to demonstrate an understanding of core concepts relevant to accounting/auditing. Thus, 80% of the students are expected to score a “C” or better on the final exam. In the 2013-14 AY, 100% of the traditional, day section students met that goal, but only 57% of the evening (adjunct) section met the goal. The evening section was taught by a first-time adjunct, which may account for the different results.

**Target met (day section).**
**Target not met (evening section).**

Proposed Changes.

In light of evolving GAAS, the impact of Sarbanes-Oxley and the PCAOB, course content will continue to be updated and refined. The final exam assessment tool will be reviewed annually and modified, as deemed appropriate.
Overall Summary.

Assessment targets are clearly being met in most accounting course sections, as accounting students continue to score well on the measures.

However, the lack of assessment data from some adjunct (evening) professors, despite repeated requests made to them, is frustrating. It is recommended that additional administrative procedures be developed to encourage all adjunct professors to submit assessment data.