<table>
<thead>
<tr>
<th>Performance Indicator</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Student Learning Results</td>
<td>A student learning outcome is one that measures a specific competency attainment. Examples of direct assessment (evidence) of student learning attainment that might be used include: capstone performance, third-party examination, faculty-designed examination, professional performance, licensure examination. Add these to the description of the measurement instrument in column two.</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>Performance Measure</th>
<th>Measurable goal</th>
<th>What is your measurement instrument or process?</th>
<th>Current Results</th>
<th>Analysis of Results</th>
<th>Action Taken or Improvement Made</th>
<th>Insert Graphs or Tables of Resulting Trends</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Option Measures</td>
<td>LO1 - Integrating Across Disciplines - Continuous Improvement</td>
<td>ETS - Test - utilizing the overall percentile by option</td>
<td>Current results is 85, down from 95.</td>
<td>The score is still strong, above 80. A decline was not unexpected given the high result in the last administration. This is a routine item, every two years, so we will get another reading in 2016.</td>
<td>Wait for the next administration.</td>
<td></td>
</tr>
</tbody>
</table>

Use this chart for all ETS results discussed below.

| LO1 - Integrating Across Disciplines - Utilizes ETS Business Test - Economics Score | Summative, External Comparative Data prior two administrations | Significant Decline from 2012. Score in 2014 is 63 compared to 94 in 2012 and even the 85 in 2010. Results for economics were uneven, see other options on other tabs. There has not been a change in the economics courses within the last four years. | The foundation block has been in place for three years. The C- requirement in ECON 101 and 102 should improve this score. While this does not explain the recent decline, it is a curricular improvement. The next administration will be informative. | See chart above |

Use this chart for all ETS results discussed below.

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ETS - Overall - By Option

ETS - Accounting Students by Subject
LO2-Analytical Ability - Measure - ETS-Business Test - Quantitative Business Analysis score
Summative, External Comparative Data prior two administrations
Small decline. The 2014 score of 78 is below the 91 from 2012, which is the historical average. Results on this test were lower across all options. We note, in particular the finance result (see next tab) which had even a more precipitous decline. Since there has been no change in requirements, we cannot explain this decline. The curriculum change recommended to the Joint Curriculum Committee for a C- on MATH 235 partially addresses this. We have also purchased drill-down item analysis from ETS. We will have to wait for another administration to determine if this is a problem that needs further adjustments.

LO4-Professional Skills-ETS Business Test - Accounting Score
Summative, External Comparative Data prior two administrations
Continued high performance - 99th percentile in 2014 is consistent with 2012. Strong performance While the result is near perfect, we can use the drill-down item analysis to see if there are any suggested content.

LO5-Ethics - ETS Business Test - Ethic/Social Score
Summative, External Comparative Data prior two administrations
Terrible result for 2014 of 39 is down from 99 in 2012. The score was down for all students overall. Poor performance is a concern. This score declined across all BUAD students. The up and down nature of this is also puzzling, we are using the drill-down item analysis provided by ETS to help in diagnosis. The decline in this measure resulted in the Accounting and Finance department tightening up on coordination of all BUAD 202 sections. Half of these sections are offered by adjuncts, so we made sure that we were covering consistent content. Joint Curriculum Committee is considering Ethics class.

LO6-International - ETS Business Test - International Score
Summative, External Comparative Data prior two administrations
Current score is 51 Significant decline - 2014 is 51 compared to 88 in 2012. The accounting option utilizes IFRS to address "internationalizing." This result raises concern about this choice as the sole solution. The Accounting/Finance curriculum committee is considering requiring BUAD 344 International Finance as a "required elective."

Accounting Integrating Across Disciplines
Spring 2013
Fall 2013
Spring 2014
Fall 2014

Accounting Integrating Across Disciplines
The program helped me develop my appreciation for lifelong learning and its importance to my professional career advancement.
I understand basic economics, issues of globalization, and challenging competitive market, these need to be separated in future surveys.

Accounting - Analytical and Problem Solving Skills
Spring 2013
Fall 2013
Spring 2014
Fall 2014

Spring 2013
Spring 2014
Fall 2013
Fall 2014

Accounting Integrating Across Disciplines
The program helped me develop my appreciation for lifelong learning and its importance to my professional career advancement.
I understand basic economics, issues of globalization, and challenging competitive market, these need to be separated in future surveys.

Accounting - Analytical and Problem Solving Skills
I developed my decision-making skills and learned quantitative as well as qualitative methods of problem solving
I developed my ability to choose among various courses of action under risk and uncertainty using different perspectives.

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I developed my decision-making skills and learned quantitative as well as qualitative methods of problem solving
I developed my ability to choose among various courses of action under risk and uncertainty using different perspectives.
As discussed elsewhere, the question on communication does not distinguish between written and oral communication so the survey will be changed.

Students will be able to apply time value of money to bond pricing and amortization.

Students will demonstrate ability to produce a professional cash flow statement.

Both are improvements - ethical decision-making is now at 100, but this is inconsistent with the ETS results even for accounting majors. Use of the drill-down item analysis in ETS is planned.

Continued emphasis - one year ago added a WileyPlus online question more appropriate for this measure. See discussion under general program improvement, all over 80.

Each measure shows slight improvement, all over 80.

Slight improvement, all over 80.

Each score is above average.

Ethics and Social Responsibility: The program helped me to appreciate the importance of volunteering and community service.

This is collected routinely as part of the graduating senior survey, but it can be placed on the 2 year cycle for monitoring.

Accounting - Communication Skills

Accounting - Professional Skills

Accounting - Ethics and Social Responsibility

Accounting - Cash Flow

Spring 2013 Fall 2013 Spring 2014 Fall 2014

Spring 2013 Fall 2013 Spring 2014 Fall 2014

Spring 2013 Fall 2013 Spring 2014 Fall 2014

Spring 2013 Fall 2013 Spring 2014 Fall 2014

%>75%

Average
**LO3: Communication Skills**  
Course Embedded - BUAD 461: Students will be able to prepare a professional case for submission in auditing

- **Formative-Internal** - Course measured: Students will prepare a professional case for submission in auditing. Measures are average grades on the assignment.

  - Spring 2014 score on the case submission was 78. The percentage of students who earned at least a 75% was 95.

  - Spring 2014 result on the case submission was 78. The percentage of students who earned at least a 75% was 95.

  - Results remain strong.

  - Place this on the 2 year cycle and replace with a case analysis on audit problems.

**LO2: Analytical Ability**  
Course Embedded - BUAD 364: Students will demonstrate ability to critically compare cost accounting concepts from various sources.

- **Formative-Internal** - Course measured: Students will demonstrate ability to critically compare cost accounting concepts from various sources. Measures are average grades on the assignment.

  - Spring 2014 result on the case submission was 78. The percentage of students who earned at least a 75% was 95.

  - Spring 2014 result on the case submission was 78. The percentage of students who earned at least a 75% was 95.

  - Results remain strong.

  - Place this on the 2 year cycle and replace with a case analysis on audit problems.

**LO2: Analytical Ability**  
Course Embedded - BUAD 364: Students will demonstrate ability to critically compare cost accounting concepts from various sources.

- **Formative-Internal** - Course measured: Students will demonstrate ability to critically compare cost accounting concepts from various sources. Measures are average grades on the assignment.

  - Spring 2014 result on the case submission was 78. The percentage of students who earned at least a 75% was 95.

  - Spring 2014 result on the case submission was 78. The percentage of students who earned at least a 75% was 95.

  - Results remain strong.

  - Place this on the 2 year cycle and replace with a case analysis on audit problems.
Students will demonstrate ability to prepare complex Excel models.

Scores in Fall 2014 were slightly below expectations, but the assessment measure has been a moving target. See the analysis of results column.

Students demonstrate strong Excel modeling skills.

Every semester since the spring of 2013, have increased the number and complexity of the Excel assignments; from 12 worksheets in 2013 accounting for 8% of the overall course grade, to 20 worksheets (with increasing complexity) in 2014 accounting for 20% of the overall course grade. This include an Excel component on each exam. Monitor for the next few cycles.