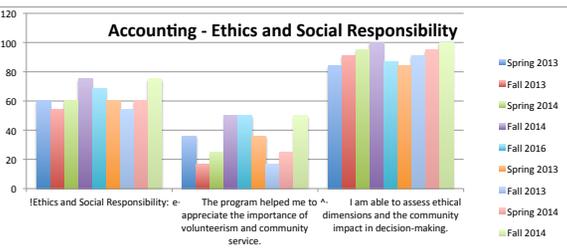
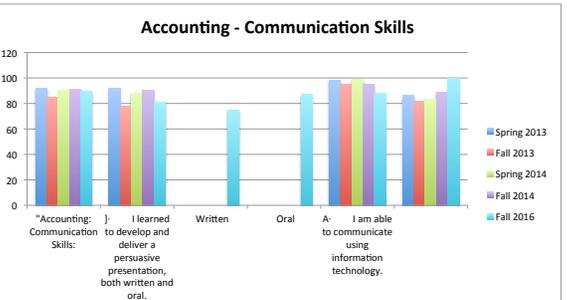
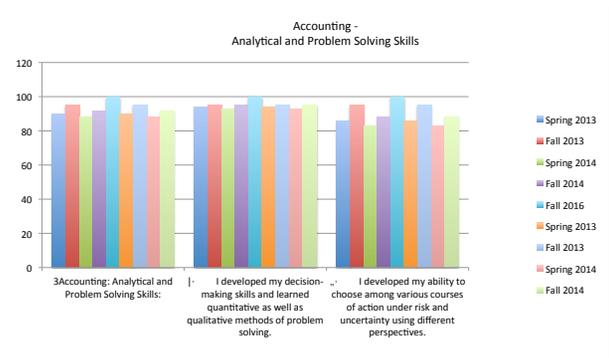


Standard #4 Measurement and Analysis of Student Learning and Performance

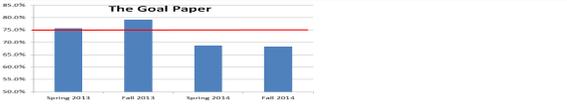
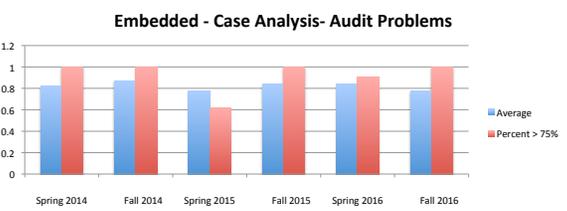
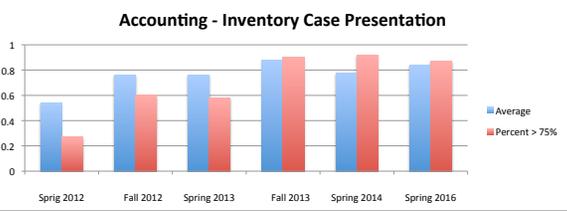
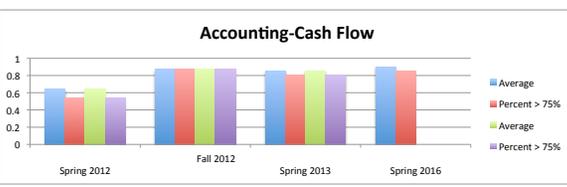
Use this table to supply data for Criterion 4.2.

Performance Indicator		Definition																																	
1. Student Learning Results		A student learning outcome is one that measures a specific competency attainment. <i>Examples of a direct assessment (evidence) of student learning attainment that might be used include: capstone performance, third-party examination, faculty-designed examination, professional performance, licensure examination.</i> Add these to the description of the measurement instrument in column two:																																	
Performance Measure	What is your measurement instrument or process? Do not use grades.	Analysis of Results			Insert Graphs or Tables of Resulting Trends (3-5 data points preferred)																														
		Current Results What are your current results?	Analysis of Results What did you learn from the results?	Action Taken or Improvement made What did you improve or what is your next step?																															
Measurable goal	What is your goal? (Indicate type of instrument) direct, formative, internal, comparative																																		
Accounting Option Measures LO1- Integrating across disciplines- continuous improvement	ETS- Test - utilizing the overall percentile by option	2014- Current results is 85, down from 95. 2016- Current results jumped to 98, a very good result.	2014- 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. 2016 - we are satisfied, but it is difficult to maintain a nearly perfect result.	2014- Wait for the next administration. 2016- ETS is administered every two years.	<p align="center">ETS- Overall - By Option</p> <table border="1"> <thead> <tr> <th></th> <th>Overall BUAD</th> <th>Accounting</th> <th>Finance</th> <th>Management</th> <th>Marketing</th> </tr> </thead> <tbody> <tr> <td>2010</td> <td>55</td> <td>80</td> <td>95</td> <td>40</td> <td>30</td> </tr> <tr> <td>2012</td> <td>65</td> <td>95</td> <td>99</td> <td>43</td> <td>34</td> </tr> <tr> <td>2014</td> <td>57</td> <td>85</td> <td>85</td> <td>45</td> <td>41</td> </tr> <tr> <td>2016</td> <td>59</td> <td>98</td> <td>59</td> <td>53</td> <td>49</td> </tr> </tbody> </table>		Overall BUAD	Accounting	Finance	Management	Marketing	2010	55	80	95	40	30	2012	65	95	99	43	34	2014	57	85	85	45	41	2016	59	98	59	53	49
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2016	59	98	59	53	49																														
	Use this chart for all ETS results discussed below.	Use this chart for all ETS results discussed below.	Use this chart for all ETS results discussed below.	Use this chart for all ETS results discussed below.	<p align="center">ETS-Accounting Students by Subject</p>																														
LO1 - Integrating Across Disciplines- Utilizes ETS Business Test - Economics Score	Summative, External Comparative Data prior two administrations	2014 - Significant Decline from 2012- Score in 2014 is 61 compared to 94 in 2012 and even the 85 in 2010. 2016 - The economics score improved to over 70th,	2014 -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. 2016- The result is a marked improvement, but is still not as high as the 2012 result. Our goal on this remains 80th.	2014-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. 2016 As predicted the change to the C- rule has worked its way through to the graduating seniors.	See chart above																														

<p>LO2-Analytical Ability - Measure Graduating Senior Survey</p>	<p>Summative- Internal- Self Reported Survey- Comparative prior administrations</p>	<p>2014- Good results - Quantitative and Qualitative Problem Solving - 2014 score- 95, Decision-Making under Uncertainty - 2014 score - 88. Both show improvement. 2016- Results at 100%.</p>	<p>2014- QBA up a little, but it was already over 90, now 95. Decision-making under uncertainty also improved. 2016- No change.</p>	<p>2014- This result is not in agreement with the ETS Score, but is more in agreement with the Employer survey. The ETS drill-down item analysis will help in the analysis. 2016- The ETS score is now in agreement. Strong performance - no change suggested.</p>
<p>LO3-Communication Skills- Measure Graduating Senior Survey</p>	<p>Summative- Internal- Self Reported Survey- Comparative prior administrations</p>	<p>2014- Current scores are: Oral and Written communication-90, communication under uncertainty-95, collaboration-89. 2016- The results for 2016 include isolating written and oral communication. We display just the written and oral for Spring 2016 - more results will be posted shortly.</p>	<p>2014- Overall, slight improvement, all scores over 80. 2016 - The 2016 scores remain over 80%, the written and oral averaged 80%.</p>	<p>2014- As discussed elsewhere, the question on communication does not distinguish between written and oral communication so the survey will be changed. 2016- The survey was adjusted to isolate the scores for written and oral in future administrations.</p>
<p>LO4-Professional Skills- Measure Graduating Senior Survey</p>	<p>Summative- Internal- Self Reported Survey- Comparative prior administrations</p>	<p>2014 - Current Scores: Plan and Organize group work:86, Leadership skills - 85, I am prepared -90. 2016 - The current scores show a slight decline - particularly in prepared for my field.</p>	<p>2014- Each measure shows slight improvement, all over 80. 2016 - The overall score remains acceptable, but the result for preparation in my field is now at 75%.</p>	<p>2014- This is collected routinely as part of the graduating senior survey, but it can be placed on the 2 year cycle for monitoring. 2016- The accounting faculty have initiated a professionalism component in intermediate, cost and auditing, emphasizing the role of professional certifications in the accounting career path.</p>
<p>LO5- Ethics- Measure Graduating Senior Survey</p>	<p>Summative- Internal- Self Reported Survey- Comparative prior administrations</p>	<p>2014- Improvement on both measures. Volunteerism - 50, Ethical Decision-Making - 100, 2016- After four results of improvement in the ethical decision making score, it fell. It is still over 80%.</p>	<p>2014- Both are improvements- ethical decision-making is now at 100, but this is inconsistent with the ETS-Ethics score- see above. 2016 - The slight decline in the ethical decision making is mitigated by the stronger performance on the ETS test, the result is still over 80%.</p>	<p>2014- See discussion under general program measures, this result is not supported by the ETS results even for accounting majors. Use of the drill-down item analysis in ETS is planned. 2016 - The data drill down that we performed identified one area only that receives less coverage than the ETS test results would imply, labor law. Ethics and social responsibility is adequately covered across the curriculum. During the last two years we have improved coordination across all sections of BUAD 202, and the second law class, BUAD 302 has had its content altered to align with CPA preparation</p>



<p>LO2-Analytical Ability - Course Embedded - BUAD 362- Students will be able to apply time value of money to bond pricing and amortization</p>	<p>Formative-Internal - Course measured - exam question on bond pricing and amortization- Comparative prior administrations. Measures are Percentage score on the question and the percentage of students that earned at least a 75%.</p>	<p>2014- Spring 2014 score on the measure 81, and the percentage of students scoring at least 75% was 70. 2016- The Spring 2016 result showed a marked decline after three results showing improvement.</p>	<p>2014- Very consistent results - slightly down from the Fall 2012 administration, but consistent with Fall 2013. 2016- The decline to less than 60% was troubling, see next cell.</p>	<p>2014- Continued emphasis - one year ago added a WileyPlus online question more appropriate for this measure. Performance is holding, further testing is needed. 2016- The low result triggered a discussion among the accounting faculty on time value coverage. Expanded coverage in three prerequisite courses were identified, BUAD 161, 162, 361 and one other accounting course BUAD 364.</p>
<p>LO2-Analytical Ability - Course Embedded - BUAD 362- Students will demonstrate ability to produce a professional cash flow statement</p>	<p>Formative-Internal - Course measured - exam question requiring the creation of a Cash Flow Statement- Comparative prior administrations. Measures are Percentage score on the question and the percentage of students that earned at least a 75%.</p>	<p>2014- Spring 2014 score on the measure 85, and the percentage of students scoring at least 75% was 81. 2016 - Result remain over 80%.</p>	<p>2014- Very consistent results - slightly down from the Fall 2012 administration, but higher than Spring 2012 and higher than the average of the Spring/Fall average 2016- Remains acceptable.</p>	<p>2014- Place on the 2 year cycle. 2016 - No change.</p>
<p>LO2-Analytical Ability - Course Embedded- BUAD 461 Students will be able to prepare a professional case for submission in auditing</p>	<p>Formative-Internal - Course measured - Students will prepare a professional case for submission in auditing- Comparative prior administrations. Measures are Percentage score on the question and the percentage of students that earned at least a 75%.</p>	<p>2014- Spring 2014 score on the case submission was 78. The percentage of students who earned at least a 75% was 95. 2016- Slight improvement on the average, slight decline in the percent over 75%.</p>	<p>2014- Results remain strong 2016- the results remain strong.</p>	<p>2014- Place this on the 2 year cycle and replace with a case analysis on audit problems. 2016 - remain on 2 year cycle, see the next line for the new assessment on audit problems.</p>
<p>LO2-Analytical Ability - Course Embedded- BUAD 461 Students will be able to prepare a professional case for submission in auditing</p>	<p>Formative-Internal - Course measured - Students will prepare a professional case for submission in auditing- Comparative prior administrations. Measures are Percentage score on the question and the percentage of students that earned at least a 75%.</p>	<p>2016- New Assessment. Students have continued to score in the 80% range with some slight deviation in 2015 and 2016. Not an overall problem.</p>	<p>2016- Strong performance</p>	<p>2016- Continue on a 2 year cycle.</p>
<p>LO2-Analytical Ability - Course Embedded - BUAD364- Students will demonstrate ability to critically compare cost accounting concepts from various sources.</p>	<p>Formative-Internal - Course measured - a 6-8 page critical analysis/comparison of cost accounting concepts as presented in their primary textbook, and Goldratt's book "The Goal". Measures are average grades on the assignment.</p>	<p>Scores in the Spring and Fall of 2014 were below expectations.</p>	<p>Students have a difficulty in comparing cost accounting concepts from various sources.</p>	<p>In the spring of 2015 included questions on the book "The Goal" on the first exam, and during the semester have engaged students in more classroom analysis, as topics are covered.</p>
<p>LO2-Analytical Ability - Course Embedded - BUAD361- Students will demonstrate ability to evaluate and record a discounted note.</p>	<p>Formative-Internal - Course measured - final exam question requiring the students to calculate the implicit interest rate on a note, and record all related journal entries over the life of the note. Comparative prior administrations. Measures are Percentage score on the question.</p>	<p>Scores in the Spring 2014 barely met expectations, and the score in the Fall of 2014 was below expectations.</p>	<p>Students have difficulty calculating implied interest rates, and calculating the interest expense on a discount loan.</p>	<p>In the Fall of 2014, Added an Excel assignment that required students to build amortization tables and record journal entries for bonds and amortized loans. In the spring of 2015, revised lecture related problems. I will continue to monitor.</p>



<p>LO3-Communication Skills-BUAD 364-Students will be able to properly identify various types of product and period costs in a written analysis.</p>	<p>Formative-Internal - Course measured - students will go on a factory tour and prepare a written cost analysis - Comparative prior administrations. Measures are average grade on the assignment.</p>	<p>Other than the Fall of 2014, student scores have consistently exceeded the assessment goal.</p>	<p>A presentation component was added to the assignment in the Fall 2014. The decline in Fall 2014 could be the result of unclear expectations.</p>	<p>Provide students with a more detailed presentation grading rubric.</p>	<table border="1"> <caption>Factory Tour</caption> <thead> <tr> <th>Term</th> <th>Score (%)</th> </tr> </thead> <tbody> <tr> <td>Spring 2013</td> <td>88%</td> </tr> <tr> <td>Fall 2013</td> <td>90%</td> </tr> <tr> <td>Spring 2014</td> <td>88%</td> </tr> <tr> <td>Fall 2014</td> <td>78%</td> </tr> </tbody> </table>	Term	Score (%)	Spring 2013	88%	Fall 2013	90%	Spring 2014	88%	Fall 2014	78%					
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<p>LO4-Professional Skills-BUAD 361-Students will demonstrate ability to calculate depreciation expense (including partial years) using various depreciation methods.</p>	<p>Formative-Internal - Course measured - final exam question requiring students to calculate depreciation expense using multiple methods, partial years, and revised asset lives- Comparative prior administrations. Measures are Percentage score on the question.</p>	<p>Scores in the Spring 2014 and Fall 2014 were below expectations.</p>	<p>Students have difficulty with partial years depreciation expense using the DDB method, and sum of the year's digits.</p>	<p>Add an additional Excel worksheet on calculating partial years depreciation expense.</p>	<table border="1"> <caption>Depreciation Methods</caption> <thead> <tr> <th>Term</th> <th>Score (%)</th> </tr> </thead> <tbody> <tr> <td>Spring 2013</td> <td>45%</td> </tr> <tr> <td>Fall 2013</td> <td>55%</td> </tr> <tr> <td>Spring 2014</td> <td>40%</td> </tr> <tr> <td>Fall 2014</td> <td>35%</td> </tr> </tbody> </table>	Term	Score (%)	Spring 2013	45%	Fall 2013	55%	Spring 2014	40%	Fall 2014	35%					
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<p>LO4-Professional Skills-BUAD 361-Students will demonstrate ability to analyze A/R and prepare adjusting entries for the allowance for doubtful accounts.</p>	<p>Formative-Internal - Course measured - final exam question requiring the students to perform breakeven analysis- Comparative prior administrations. Measures are Percentage score on the question.</p>	<p>Scores in all years are below expectations, and in the Fall 2014 were far below expectations.</p>	<p>Students continue to have difficulty calculating adjusting entries using the percentage of receivables method.</p>	<p>In the Fall of 2014, added an additional homework assignment, and spent time during two class periods covering the topic. Considering a multi-part final exam question to allow more partial credit.</p>	<table border="1"> <caption>Accounts Receivable</caption> <thead> <tr> <th>Term</th> <th>Score (%)</th> </tr> </thead> <tbody> <tr> <td>Spring 2013</td> <td>45%</td> </tr> <tr> <td>Fall 2013</td> <td>45%</td> </tr> <tr> <td>Spring 2014</td> <td>45%</td> </tr> <tr> <td>Fall 2014</td> <td>35%</td> </tr> </tbody> </table>	Term	Score (%)	Spring 2013	45%	Fall 2013	45%	Spring 2014	45%	Fall 2014	35%					
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<p>LO4-Professional Skills-BUAD 361-Students will demonstrate ability to prepare basic Excel spreadsheets.</p>	<p>Formative-Internal - Course measured - various Excel assignments throughout the semester- Comparative prior administrations. Measures are average grade on the Excel assignments throughout the semester.</p>	<p>Scores in Fall 2014 were slightly below expectations, but the assessment measure has been a moving target. See the analysis of results column.</p>	<p>Students demonstrate strong Excel modeling skills.</p>	<p>Every semester since the spring of 2012, have increased the number and complexity of the Excel assignments; from 17 worksheets in 2012 accounting for 4% of the overall course grade, to 27 worksheets in 2014 accounting for 8% of the overall course grade.</p>	<table border="1"> <caption>Excel Assignments</caption> <thead> <tr> <th>Term</th> <th>Score (%)</th> </tr> </thead> <tbody> <tr> <td>Fall 2012</td> <td>75%</td> </tr> <tr> <td>Spring 2013</td> <td>75%</td> </tr> <tr> <td>Fall 2013</td> <td>75%</td> </tr> <tr> <td>Spring 2014</td> <td>85%</td> </tr> <tr> <td>Fall 2014</td> <td>70%</td> </tr> </tbody> </table>	Term	Score (%)	Fall 2012	75%	Spring 2013	75%	Fall 2013	75%	Spring 2014	85%	Fall 2014	70%			
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<p>LO4-Professional Skills-BUAD 364-Students will demonstrate ability to prepare complex Excel models.</p>	<p>Formative-Internal - Course measured - various Excel assignments throughout the semester, and Excel components of take-home interim exams- Comparative prior administrations. Measures are average grade on the Excel assignments throughout the semester, and on interim exams.</p>	<p>Scores in Fall 2014 were slightly below expectations, but the assessment measure has been a moving target. See the analysis of results column.</p>	<p>Students demonstrate strong Excel modeling skills.</p>	<p>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.</p>	<table border="1"> <caption>Excel</caption> <thead> <tr> <th>Term</th> <th>Excel Homework (%)</th> <th>Take Home Exam (%)</th> </tr> </thead> <tbody> <tr> <td>Spring 2013</td> <td>75%</td> <td>45%</td> </tr> <tr> <td>Fall 2013</td> <td>65%</td> <td>40%</td> </tr> <tr> <td>Spring 2014</td> <td>75%</td> <td>65%</td> </tr> <tr> <td>Fall 2014</td> <td>65%</td> <td>55%</td> </tr> </tbody> </table>	Term	Excel Homework (%)	Take Home Exam (%)	Spring 2013	75%	45%	Fall 2013	65%	40%	Spring 2014	75%	65%	Fall 2014	65%	55%
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