Program Level Learning Outcome: Students can demonstrate critical thinking skills and knowledge of financial and nonfinancial reporting

Specific Learning Outcome: Students can demonstrate ability to compare, contrast and evaluate financial and Nonfinancial information relevant for decision making:

- Identify cost savings due to environmental actions.
- Describe packaging and recycling activities contributing to the cost savings.
- Recognize environmental performance measures used by firms and relate to strategic objectives
- Evaluate sustainability performance
- Compare and contrast environment reports
- Recommend an environmental report and support position

Goal: 80% of the student responses will be competent or accomplished.

Learning Activity/Assessment Method: Written take-home assignment on final exam in ACCT 353 Cost Accounting, Fall 2007.

Assessment process: Assessed 54 paper submissions. See Exhibit 1 for assignment requirements. The course instructor assessed the student submissions.

Assessors used a rubric to assess each of the four specific learning objectives for each case analysis sample (See Exhibit 2). Scores ranged from 3 to 1: accomplished (3), competent (2), developing (1). A score of 2 or 3 was considered acceptable. The rubric has 8 assessments. The data was grouped into categories to facilitate measurement of accounting knowledge vs. critical thinking and high vs. low levels of critical thinking skills.

Assessment Results: The goal was 80% of the student critical thinking on the assignments will be competent or accomplished and 80% of the student's accounting knowledge about financial and nonfinancial information will be competent or accomplished. Assessment of student performance on this assignment indicate that 81% of students were competent or accomplished in lower-level critical thinking, 63% were competent or accomplished in higher-level critical thinking, and 80% and 81% of students were competent or accomplished in accounting knowledge of financial and nonfinancial information, respectively.

Analysis of Results: Overall, this first attempt in assessing critical thinking and knowledge of financial and nonfinancial information was successful. It is not surprising that students are struggling with the development of higher level thinking skills.

The instructor did note some opportunities for improvement. Some of the students did not recognize changes in products or environmental performance measures. Students provide insufficient information regarding the identification of the company with greatest amount of environmental savings. In addition, many students chose to assess companies based on feelings rather than fact. In some cases, students did not indicate that they lacked information to make assessment, which could lead to basing assessment on feelings. In general, students had difficulty explaining the process they used or omitted answers to some sections. Students had the most difficulty relating nonfinancial environmental performance measures to strategic objectives of the companies.

Plans for next assessment of critical thinking competency
The assignment provided students the opportunity to develop these skill areas. The following actions may be helpful:

- A revision of the assignment to address some of the problems indicated above
- In class discussion and preparatory work
- Inclusion of a copy of the rubric with the assignment
Another iteration of assessment in ACCT 353 is suggested for spring or fall of 2008.

**Recommendations:**
Assessing students on these areas in their junior year is appropriate. It is recommended that
- Junior level courses address and assess critical thinking skills and knowledge of financial and nonfinancial information
- the department expand the focus on critical thinking skills so that senior level students can continue to improve critical thinking skills at all levels
- Assess these outcomes once again in ACCT 353
Program Level Learning Outcome: Students can demonstrate critical thinking skills and knowledge of financial and nonfinancial reporting

Specific Learning Outcome: Students can demonstrate ability to compare, contrast and evaluate financial and Nonfinancial information relevant for decision making:

- Identify cost savings due to environmental actions.
- Describe packaging and recycling activities contributing to the cost savings.
- Recognize environmental performance measures used by firms and relate to strategic objectives
- Evaluate sustainability performance
- Compare and contrast environment reports
- Recommend an environmental report and support position

Goal: 80% of the student responses will be competent or accomplished.

Learning Activity/Assessment Method: Written take-home assignment on final exam in ACCT 353 Cost Accounting, Fall 2007.

Assessment process: Assessed 54 paper submissions. See Exhibit 1 for assignment requirements. The course instructor assessed the student submissions.

Assessors used a rubric to assess each of the four specific learning objectives for each case analysis sample (See Exhibit 2). Scores ranged from 3 to 1: accomplished (3), competent (2), developing (1). A score of 2 or 3 was considered acceptable. The rubric has 8 assessments. The data was grouped into categories to facilitate measurement of accounting knowledge vs. critical thinking and high vs. low levels of critical thinking skills.

Assessment Results: The goal was 80% of the student critical thinking on the assignments will be competent or accomplished and 80% of the student’s accounting knowledge about financial and nonfinancial information will be competent or accomplished. Assessment of student performance on this assignment indicate that 81% of students were competent or accomplished in lower-level critical thinking, 63% were competent or accomplished in higher-level critical thinking, and 80% and 81% of students were competent or accomplished in accounting knowledge of financial and nonfinancial information, respectively.

Analysis of Results: Overall, this first attempt in assessing critical thinking and knowledge of financial and nonfinancial information was successful. It is not surprising that students are struggling with the development of higher level thinking skills.

The instructor did note some opportunities for improvement. Some of the students did not recognize changes in products or environmental performance measures. Students provide insufficient information regarding the identification of the company with greatest amount of environmental savings. In addition, many students chose to assess companies based on feelings rather than fact. In some cases, students did not indicate that they lacked information to make assessment, which could lead to basing assessment on feelings. In general, students had difficulty explaining the process they used or omitted answers to some sections. Students had the most difficulty relating nonfinancial environmental performance measures to strategic objectives of the companies.

Plans for next assessment of critical thinking competency
The assignment provided students the opportunity to develop these skill areas. The following actions may be helpful:

- A revision of the assignment to address some of the problems indicated above
- In class discussion and preparatory work
Another iteration of assessment in ACCT 353 is suggested for spring or fall of 2008.

Recommendations:
Assessing students on these areas in their junior year is appropriate. It is recommended that
- Junior level courses address and assess critical thinking skills and knowledge of financial and nonfinancial information
- the department expand the focus on critical thinking skills so that senior level students can continue to improve critical thinking skills at all levels
- Assess these outcomes once again in ACCT 353.
BAcc – WRITE
Report on Assessment Results
NMSU College of Business - Fall 2007

Learning Outcome: Students will write effectively

Specific Learning Objectives:
Knowledge of writing conventions:
• Writing follows normal conventions of spelling and grammar thorough and has been carefully proofread.
• Appropriate conventions for style and format are used consistently.
• Sources documented thoroughly and competently.

Clarity and coherence:
• Sentences are structured and words are chosen to communicate ideas clearly.
• Sequencing of ideas within paragraphs and transitions between paragraphs are easy to follows.

Rhetorical choices:
• Focus, organization, style/tone, and content communicate clearly and effective.
• Writing follows all requirements for the assignment.

Goal: 80% of the student responses will be competent or accomplished.

Learning Activity/Assessment Method: Written take-home case assignment on fraud in ACCT 460 Fraud Examination, Fall 2007, developed by instructor.

Assessment process: Assessed 22 paper submissions: 18 undergraduates and 4 graduates. See Exhibit 1 for case analysis requirements. One accounting faculty member, other than the course instructor, assessed the student submissions.
Assessors used a rubric to assess each of the four specific learning objectives for each case analysis sample (See Exhibit 2). Scores ranged from 3 to 1: accomplished (3), competent (2), developing (1). A score of 2 or 3 was considered acceptable.

Assessment Results: The goal was 80% of the student critical thinking on the case analyses will be competent or accomplished. Assessment of student papers indicate that 86% of student work was competent or accomplished.

Analysis of Results: Only 3 of the 22 students showed problems in sequencing ideas within paragraphs, transitioning between paragraphs, and organizing work.

Plans for next assessment of writing competency: Next writing assessment in this course is planned for Fall, 2008.

Recommendations: Recommend that instructor continue to give multiple writing assignments to help students improve writing skills during the semester.
Program Level Learning Outcome: Students can demonstrate critical thinking skills

Specific Learning Outcome: Students can

- recognize key problems in a case,
- consider facts from the case and cites related knowledge from theoretical or empirical research,
- recommend more than one reasonable action, and
- state positive and negative consequences for each action.

Goal: 80% of the student responses will be competent or accomplished.

Learning Activity/Assessment Method: Written take-home case assignment on fraud in ACCT 460 Fraud Examination, first 1/3 of semester, Fall 2007.

Assessment process: Assessed 20 paper submissions: 16 undergraduates and 4 graduates. This represents 83% of the students taking the course. See Exhibit 1 for case analysis requirements. One accounting faculty members and the course instructor assessed the work. Each paper assessed twice. Interrater reliability was 98%.

Assessors used a rubric to assess each of the four specific learning objectives for each case analysis sample (See Exhibit 2). Scores ranged from 3 to 1: accomplished (3), competent (2), developing (1). A score of 2 or 3 was considered acceptable.

Assessment Results: Assessment of student work indicates that 70% of student discussion on ethics was competent or accomplished for conventions.

Analysis of Results: Although the students were competent in identifying issues, they had difficulty clearly stating the facts, identifying reasonable proposed actions, and stating a positive and negative consequence for each action. This may be due to the fact that the student work was collected before midterm and students were still unfamiliar with this type of assignment. One of the assessors commented that students had limited choices to some of the questions on this case and that a number of papers had similar answers and many similar to the solution.

Plans for next assessment of critical thinking competency: Another case will be selected for assessment the Spring, 2008.

Recommendations: Since students like experience in fraudulent cases, more exposure to different cases in class as well as the opportunity to complete individual mini-cases will strengthen students critical thinking skills throughout the semester. Collecting student work in the latter part of the semester may indicate better critical thinking skills.

In addition, we need to research critical thinking skill development and determine if we need to approach the assignments, or the assessment of the assignments, in another way.
Cindy Seipel Assessment of Accounting 451 during Fall 2007

Learning Outcome: Internal controls

Specific Learning Objectives:
Students will explain the procedural aspects of controls including the relationship between the client’s controls and the amount of substantive testing required, when and why internal controls are tested.

Students will apply the procedural aspects of controls to various situations involving the sales and purchases cycles

Goal: 80% of the questions will be answered correctly

Learning Activity/Assessment Method: Multiple choice questions on the final exam in Acct 451, the undergraduate auditing class made up the assessment. The instructor of the course selected the questions from various texts, test banks and the Gleim CPA Review book.

Assessment process: There were a total of 43 final exams taken in the Fall 2007 semester. The instructor assessed the exams from the Scantron forms.

Assessment Results:
Procedural questions – The students accomplished a greater than 90% rate of correct answers on the application questions. Three questions were asked with the outcome of 98%, 98% and 91% correct.

Application questions – The results on these six questions ranged greatly from 86% correct to 35% correct. The actual results were 72%, 65%, 35%, 40%, 40%, and 60%.

Analysis of Results: It appears that the students understand the procedures that are required for the internal control aspects of the audit. They had difficulty applying these concepts to the situations in the application multiple choice questions asked. Perhaps the problem lies in the complexity of the multiple choice application questions asked. Given that a number of these questions came from the CPA Examination book, they were difficult questions. It was recommended that the students study the book prior to exams, however it is likely that those who are not motivated, high GPA students did so.

Plans for next assessment of the competency
In order to eliminate the possibility of wording problems affecting the assessment of the learning of internal control concepts, the next assessment will consist of open ended questions over at least the application portion of the assessment.

Recommendations: An assessment will occur in spring of 2008 or fall 2008 which will incorporate the changes described above (open ended questions on at least the application portion). If a problem is still evident, changes to the class and assignments will be considered.

See attached for a copy of the multiple choice questions used, the correct answer and the percentage correct on each question (Exhibit 1).