Learning Outcome: Students will write effectively

Specific Learning Objectives:
- Knowledge of writing conventions:
- Clarity and coherence:
- Rhetorical choices:

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

Learning Activity/Assessment Method: Writing from an ethics paper, take-home assignment in ACCT 551 Auditing in Spring 2006 and Spring 2005.

Assessment process: Assessed 35 ethics paper submissions. See Exhibit 1 for ethics paper requirements. One accounting faculty member and one graduate assistant assessed the writing samples. Each paper assessed twice. Interrater reliability ranged from 82% to 87%.

Assessors used a rubric to assess each of the three specific learning objectives for each writing sample (See Exhibit 2). Scores ranged from 4 to 1: accomplished (4), competent (3), developing (2), and beginning (1). A score of 3 or 4 was considered acceptable.

Assessment Results: The goal was 80% of the student writing would be competent or accomplished for conventions, clarity and coherence and rhetoric. Assessment of student ethics papers indicate that 94% of student writing was competent or accomplished for conventions. 89% for clarity and coherence, and 83% rhetoric.

Analysis of Results: A comparison of the goal of 80% of student writing being competent or accomplished (Score of 3 or 4) to the assessment results indicates that student performance is acceptable.

Plans for next assessment of writing skills competency
An assessment of the Fall, 2008 submissions will be performed in Spring, 2009.

Recommendations: Results of this assessment suggest that we continue with writing assignments in the Auditing course. We encourage additional writing assignments throughout the major courses to ensure strong writing skills by the majority of our students. Since students are performing competently, annual assessment of writing in ACCT 551 is adequate.
Learning Outcome: Students can explain the importance of ethics in external auditing and can describe the impact of recently enacted rules on the ethics of auditors

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

Learning Activity/Assessment Method: Written take-home assignment on ethics at the end of the semester in ACCT 551 Auditing in Fall 2006.

Assessment process: Assessed 35 ethics paper submissions. See Exhibit 1 for ethics paper requirements. One accounting faculty member and one graduate assistant assessed the student submissions. Each paper assessed twice. Interrater reliability was 88%.

Assessors used a rubric to assess each of the three specific learning objectives for each writing 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 discussion on ethics will be competent or accomplished. Assessment of student ethics papers indicate that 90.4% of student discussion on ethics was competent or accomplished for conventions.

Analysis of Results: The assessment results indicate that the % of students that can explain the importance of ethics in auditing and can describe the impact of recently enacted rules on the ethics of auditors exceeds our goal. So no corrective action is necessary at this time.

Plans for next assessment of ethics competency
An assessment of the Fall, 2008 submissions will be performed in Spring, 2009.

Recommendations: I recommend that we expand on the assessment of ethics. An additional learning outcome could be stated, such as: "When confronted with an ethical dilemma, students can describe why they made a decision based on sound moral reasoning." Students could watch short videos on accounting ethical dilemmas and make a decisions on how to resolve the dilemmas for bribery/reporting, abuse of labor laws, product quality issues, GAAP standards, etc. This could be done in the ethics course taught within the degree program.