Introduction

The Seidman College of Business (Seidman) at Grand Valley State University (GVSU) is accredited by the AACSB International (The Association to Advance Collegiate Schools of Business) (AACSB), which requires extensive student-learning assessment at the program level. We started formally assessing our five business programs in 2005.

The Assurance of Learning (AOL) report is discussed in the following sequence:

1. Brief discussion of the degree programs
2. Approach to AOL at Seidman
3. Historical overview of the development of the process
4. Summary analysis of program results
5. Detailed analysis of each program (Available as a separate document)
6. Rubrics for each program (Available as a separate document)

Section 1 discusses the support structure, providing a brief discussion of the programs, our approach to AOL and a historical view of the process that we followed. Section 2 provides a summary analysis of each program, highlighting areas of satisfactory progress, areas of recent improvement and areas of concern. The detailed analysis of each program and all the rubrics are available as separate documents.

SECTION 1: PROGRAMS AND SUPPORT STRUCTURE

Brief Summary of Degree Programs

Seidman offers five AACSB accredited degrees:

The Bachelor of Business Administration: The BBA core and cognates require 57 credit hours across accounting, economics, finance, management, and marketing. In addition to the core/cognates, students select one of Seidman’s 14 majors/emphases, for an additional 18 to 21 hours.

The Bachelor of Business Administration, major in Accounting: This degree is accredited separately and consists of the 57 core/cognate hours plus 19 hours in accounting.

The Master of Business Administration: The MBA consists of five core courses in Technology, Leadership, Global Competitiveness, Ethics, and Strategy. In addition, students take four directed electives and three open electives, for a total of 33 semester hours.
The Master of Science in Accounting: The MSA meets the coursework for CPA certification adopted by the State of Michigan Board of Accountancy. The 33 credit MSA requires six core courses: Ethics for Accountants, Financial Statement Analysis, Financial Accounting Systems, International Accounting, Advanced Accounting, and Accounting Theory. The remaining 15 credits are selected in conjunction with an advisor, although those students who have not completed at the undergraduate level courses in Intermediate Accounting, Taxation, Cost, and/or Audit are required to complete graduate course(s) in the respective area(s).

The Master of Science in Taxation: The MST program requires 33 credits, including five core courses: Tax Research and Writing; Corporate Tax I; Estate, Gift, and Tax I; Partnership Taxation; and Taxation Problems. In addition, each student completes six electives, at least two of which are tax courses.

Approach to Assurance of Learning at Seidman

Seidman Vision Statement:

To become the business school of choice in the region.

Values:

- Teaching Excellence
- Quality Scholarship
- Community Service
- Ethics and Integrity
- Life-Long Learning
- Diversity
- Collegiality

Mission Statement:

The Seidman College of Business provides a rigorous learning environment, with a student focus, a regional commitment, and a global perspective.

Approach to Assurance of Learning Assessment

1. Assessment should reflect the school’s vision, mission statement and values.

Seidman’s mission is to provide a rigorous learning environment that is focused on students and provides a global perspective. Our current Assurance of Learning (AOL) goals clearly reflect this mission by emphasizing knowledge of core business disciplines and fundamental skills such as critical thinking, effective communication, ethical reasoning, and a global perspective.

Seidman’s mission and our “Diversity” value speak to a global focus. We are, therefore, assessing international/cultural knowledge in four of our five degrees, with more emphasis in the graduate programs. Our mission further states that we have a regional commitment. Our
AOL Plan uses regional employers as the assessors for our mock interviews for the BBA program and juried presentations for the BBA accounting program. Our regional advisory boards provide feedback about curriculum. Seidman’s mission also stresses a rigorous learning environment. Most of our assessment measures incorporate high standards in the form of challenging discipline exams, detailed case analyses, effective presentations, and ability to integrate knowledge from different disciplines.

Grand Valley State University’s Vision encompasses teaching in the liberal arts tradition to provide all students, regardless of academic major, with a liberal education that “transcends the acquisition of information,” and helps students develop “the skills of inquiry, reflection, critical analysis, dialogue, and expression.” Seidman’s “Teaching Excellence” value reflects the University’s vision through its focus on liberal learning, critical thinking, expression, and independent thinking. Consequently, although we have a few content-based learning objectives, most of our learning objectives address liberal education skills.

Finally, Seidman’s “Ethics and Integrity” value states that faculty will teach the process of ethical development. We have, therefore, incorporated an Ethical Reasoning learning goal/objective into each of our five degree programs.

2. **Assessment should take place at the program level and be developmental in focus.**

Seidman faculty members feel it is important that assessment not become a method of evaluating faculty performance. Therefore, we do not trace assessment data back to individual faculty members, thus eliminating the incentive to inflate assessment results. We want faculty members to regard assessment as helpful and formative, not punitive. Consequently, our AOL goals are established at the program level and assessed by reliable sampling techniques if the population happens to be very large.

3. **There should be heavy faculty involvement in the development of the plan and the correction of revealed deficiencies.**

Seidman encourages significant faculty involvement in the development of the Assurance of Learning Plan. Twenty-four faculty members served on one of the four task forces that developed learning goals and objectives; 39 faculty members helped develop the measures. In total, 50 of our full-time faculty were involved in the development process. The complete AOL Plan was presented to, and voted on, by the entire Faculty Senate (i.e., the College’s entire group of tenured and tenure-track faculty members).

The faculty is heavily involved when assessment results are presented and decisions are made about how to correct curriculum deficiencies. There is a Seidman Assessment Committee that has representation from each department. It is the ongoing charge of this committee to help the Director of Assessment identify and address assessment issues. Discussions of results are encouraged at the department and program level.

Assessment Committee members, each unit (i.e., departments and the School of Accounting), and the Faculty Senate will continue to participate in developing and approving plans to
remedy any learning deficiencies uncovered by the assessment process. Faculty members are active owners of the plan, and their input and commitment is encouraged and expected.

4. **We should adhere to the principles of good research design and sound measurement techniques.**

Seidman members talked about how best to collect and process results that would indicate the true state of how well our students are learning designated knowledge and skills. As in any school, we know that some faculty members are more forgiving graders than others. We also know, from a survey of faculty, that visitors and adjuncts are sometimes less rigorous than regular faculty members. We concluded we would get the most accurate results if the process of course grading is separated from the process of assessment.

We collected assessment materials across all sections of courses designated for assessment. Because we wanted consistency in measurement, we decided, for the most part, to use a small group of faculty who are briefed to do the actual assessment work. Had we asked that all instructors in each course assess, we would not know whether differences across results were attributable to real learning differences or differences in grading rigor.

Because we did not use a large group of assessors, we decided to use sampling procedures for some of our measures. In order to ensure representativeness, we chose either a population or a randomly drawn subset for most measures. We carefully choose the assessors based on their expertise and pay them a stipend for their services. Seidman intends to continue to investigate the best way to handle assessment grading.

5. **We don’t expect uniformly good news nor do we encourage it.**

We believe in presenting unvarnished feedback from the assessment results. Our general philosophy is that we should look at the results as an opportunity to improve our learning processes. Consequently, some bad news is expected and regarded as part of the process of trying to develop effective programs.

**Historical Overview of the AOL Process**

Following is a brief description of how the AOL Plan was developed and implemented at Seidman. The AOL Director participated in each step and served on all task forces and committees.

**Learning Goals and Objectives Identified**

The Seidman College Curriculum Committee, comprised of a faculty member from each department, plus the Associate Dean, reviewed the BBA curriculum during 2004 and developed the learning goals for the program. These were presented to the Faculty Senate, which discussed, modified and approved them.
The MBA curriculum was reviewed by the MBA Committee during 2005; learning goals and objectives were developed by a ten-member task force of instructors who teach MBA courses. These were presented to the Faculty Senate, which discussed, modified and approved them.

The learning goals and objectives for the BBA in Accounting, the MST, and the MSA were developed by two separate task forces, each comprised of five Accounting instructors. These goals and objectives were presented to, and approved by, the School of Accounting.

During the process of developing goals and objectives, an AACSB consultant, Kathryn Martell, was brought to Seidman to explain the process of assessment to all faculty members. Dr. Martell held two sessions; every faculty member in the College attended at least one of them. An AOL Director was appointed in November of 2005, and an Assessment Committee was formed during the 2006 Winter Semester. In total, 24 faculty members served on the task forces that developed learning goals and objectives.

Curriculum Analyzed in Core Classes for all Programs

Following the identification of learning objectives, the College Curriculum Committee requested that all “Syllabi of Record” be rewritten by the groups of instructors who taught each core class, to incorporate the newly developed learning goals and objectives. The above mentioned committees and task forces then conducted analyses of core courses in each degree, to ascertain how well the current curriculum addressed the learning goals and objectives.

Curriculum Changes Implemented to Address Some Deficiencies

The College Curriculum Committee, with a task force of business school and philosophy instructors designed six options to include ethics in the various degrees. Three special meetings were held by the Faculty Senate to select one of these options (or to suggest others). Following Faculty Senate approval, new course proposals and program changes were sent to, and approved by the University Curriculum Committee. Less significant changes were made in core classes as faculty who teach them committed, via the syllabi of record, to incorporate the teaching and measurement of skills into their classes.

Assessment Schedules, Measures, and Metrics Developed

The College Curriculum Committee, the MBA task force, and two Accounting task forces began to identify where and how assurance of learning data would be collected. An Assessment Committee, with representatives from each department and chaired by the AOL Director, was appointed during January of 2006; this group completed the planning process. The AOL Director worked with the various committees and instructors to develop the necessary metrics; 39 full-time faculty members participated in this effort.

Assessment Data is Collected and Reviewed on a Continuous Basis

Specific learning goals for each of the five programs are assessed and reviewed on a periodic cycle, depending upon the needs of each program and previous results. We strive to assess the
programs continuously, without overloading any specific semester. Feedback about the assessment results are provided to faculty on a continuous basis. In some cases, modifications to the curriculum have been made such as requiring an ethics class for each BBA student and recommending students to take *Writing in the Disciplines* (WRT 305) before they take business classes.

Typically, if the assessment results of a specific goal are quite good, the goal is only reassessed after several years. In other cases, specific skills or knowledge areas are emphasized, based on the deficiencies revealed by the assessment results. In particular cases, where we detect some issues or problems, reassessment is done more frequently.

**Assessment Challenges**

**Visiting and Adjunct Faculty Members**

Despite the AOL Director’s individual conversations with most of the visiting and adjunct faculty members, some of them have made mistakes in data collection.

Because they do not attend Faculty Senate meetings, adjunct faculty members may not fully understand AOL assessment or realize the importance of their roles in the process. To address this issue, a special meeting for all visiting and adjunct faculty members is called each year to provide orientation. In addition, the unit heads assume responsibility to ensure that adjunct faculty members teaching in their units perform assessment work correctly.

**Inconsistencies Among Assessors**

We recognize that there could be inconsistencies among assessors. In order to reduce these inconsistencies, we have developed a detailed rubric for each goal with specific sub-goals and descriptive learning thresholds. We attempt to choose our assessors carefully, based on their expertise and motivation. We compensate them for their efforts during the summer. We encourage assessors to share their experiences with each other so that the next round of testing can be more meaningful and consistent.

**SECTION 2: PROGRESS SINCE LAST VISIT**

By the time the previous accreditation visit took place, we had established the procedures for accreditation and assessed roughly half the learning goals of the five programs. During the last five years, significant progress has been made. In almost all cases, we have assessed each learning goal twice.

Our main priority is continuing the effort to close the loop by acting on the feedback from the assessment results. Curriculum revisions can encompass a variety of measures ranging from a substantial revision of the course content to shifting the focus within a course towards specific areas that may need improvement. Our curriculum revision process has taken the following forms:
Based on the assessment results and the experience of the instructors, we have been working to ensure that goals are more clearly reflected in the priorities of the instructors, by refining the goals and revising the accompanying rubrics. We have found that having the instructors meet to discuss the results, prioritize, and refine the goals/rubrics is very useful for building a strong consensus among faculty members and for promoting continuous learning and improvement.

Based on the assessment results, the emphases on certain skills or knowledge areas have been changed. Our curriculum revision process is focused on ensuring that we emphasize those areas more effectively (in teaching and assignments) that need improvement as indicated by assessment results.

Based on the assessment feedback, in some cases, changes in the curriculum have been made. For instance, we now require our BBA students to take a class from a range of ethics courses offered by each Department. We strongly recommend that students take WRT 305 before their junior year so that their writing skills are well developed before they take upper division electives.

Specific details about how we are closing the loop for each goal in every program are indicated in Goals Table.

What follows is a brief summary of each program, which indicates what was accomplished by the time of the previous accreditation visit, and what the status of each program is at the present time, after two rounds of testing.

As a general rule, issues that have raised some concerns for us are discussed in more detail in the summary section. Issues that are satisfactory are mentioned in passing. Complete details of each program goal and all the rubrics are provided as separate documents.

Brief Summary of AOL Results

Bachelor of Business Administration Program

In 2005-06, before the previous accreditation visit, Disciplinary Knowledge, Information Literacy, Environmental Analysis/Integration, and Writing Skills were measured. Subsequently almost every program goal has been assessed twice.

Satisfactory results in most areas

Our recent results indicate that the following areas are satisfactory:

- Disciplinary Knowledge results are acceptable (Mean score: 62%)
- Oral Communication from the mock interviews are quite good [average score 3.6, on a scale of one (bad) to four (excellent)].
- In the capstone strategy course, students were able to apply multiple disciplines and models to analyze the organization’s internal and external environments.
- The scores for the information literacy tests are quite good (average score of 66%).
• Critical Thinking results based on a Business Critical Thinking Test (BCTST) are encouraging. Students scored in the 76th to 84th percentile.

Area of improvement

**Ethical Reasoning:** The assessment results for ethical reasoning were not satisfactory in the initial round of testing. We have had a series of meetings with the Ethics Task Force, which includes faculty members who teach ethics courses, to improve our emphasis on ethical issues within the required discipline courses. The Director of the Ethics Center developed teaching notes and scheduled a series of workshops during the 2010 Fall Semester to improve our ability to teach ethics more effectively. The Ethics Task Force meets every semester to discuss ongoing issues.

After these changes, the ethics goals were retested in Fall 2010. (On a 4 point scale, with 4 representing excellent), we provide a comparison between the second and third round of testing results.

<table>
<thead>
<tr>
<th>Area</th>
<th>Second Round</th>
<th>Third Round</th>
</tr>
</thead>
<tbody>
<tr>
<td>Values Clarification</td>
<td>2.7</td>
<td>3.0</td>
</tr>
<tr>
<td>Identification of Ethical Issues</td>
<td>2.6</td>
<td>2.9</td>
</tr>
<tr>
<td>Stakeholder Identification</td>
<td>2.3</td>
<td>3.0</td>
</tr>
<tr>
<td>Application of Theories</td>
<td>2.4</td>
<td>2.9</td>
</tr>
<tr>
<td>Personal Voice and Action</td>
<td>__</td>
<td>3.1</td>
</tr>
</tbody>
</table>

Personal Voice was added as a learning goal after the initial testing. Students in the undergraduate business courses are showing improvement across the board, suggesting that the emphasis being placed on ethical reasoning in the curriculum is beginning to pay dividends. BBA students were strongest in their ability to offer thoughtful and defensible courses of action they believed they would take in the face of various ethical dilemmas. They are almost all able to articulate a defensible list of values they think are important in business, as well as provide a list of relevant stakeholders in any given case. They were weakest in their ability to demonstrate how the normative ethical theories they studied might be thoroughly applied and employed in helping them think through what were often difficult ethical challenges.

Overall the students do demonstrate real engagement with the difficult cases with which they are presented, and the program is on the right track in terms of its efforts to challenge students to think broadly and deeply about ethics in business.

**Area of concern**

**Writing Skills:** Previous results about effective writing raise some concerns. We have taken a series of actions to improve writing skills of BBA students. These include adopting a standardized referencing format (based on APA guidelines), encouraging students to attempt the junior-level writing assessment, or take WRT 305, as early in their program as possible. We also began requiring training of our instructors who teach Supplemental Writing Skills (SWS)
courses, added resources to the Writing Center, where students can go for help, and began providing incentives for faculty to grade effective writing. We will test writing skills soon after these actions have been given time to influence outcomes.

Overall, the BBA program has shown satisfactory improvement in information literacy, discipline knowledge exams, critical thinking, ethical reasoning and oral communication.

Bachelor of Business Administration with a major in Accounting Program

The assessment of the BBA accounting program has changed dramatically over the last few years.

Before the 2006 accreditation visit, Disciplinary Knowledge, Information Literacy, Environmental Analysis/Integration, and Writing Skills were measured. In 2005-06, the BBA accounting program was assessed as a subset of the BBA business program, whereby results of accounting majors were separated from the sample or population assessed. However, typically, we did not get a reliably large sample of accounting students when they were tested as a subset of the general BBA program. Additionally, the School of Accounting faculty members felt the need to develop program goals that were more specific to their own program.

The Director of Assessment and the Director of the School of Accounting had a series of meetings with appropriate instructors. During these meetings, in 2008-09, the School revised the BBA accounting program learning goals and tested them in appropriate accounting classes. The instructors of the accounting classes were closely consulted to ensure that the specific learning goals and the resultant measurement rubrics clearly reflected the program’s priorities.

This change has sharpened the Accounting Program’s assessment process and made it more meaningful.

Satisfactory Progress in most areas

The results of the BBA accounting students had satisfactory progress in the following areas:

- They scored higher in the discipline knowledge exam (67% instead of 62% for the other BBA students);
- They have performed quite well in writing skills;
- Their results for solving an accounting problem are quite good (except for adequate logical analysis); and
- They have done well in oral presentation skills, as evaluated by accounting executives in juried presentations (except maintaining adequate eye contact and body language).

Area of improvement

Ethical Reasoning: The scores for ethical reasoning were not satisfactory in the initial round of testing. We regard ethics as a major emphasis area in business. The Director of the Ethics Center and the Director of Assessment formed a task force of ethics instructors who met frequently
during 2009-10 to discuss refining the rubric and also learning new ways to emphasize the key concepts.

The Task Force decided that the Director of the Ethics Center will develop detailed teaching notes to guide faculty in teaching ethics courses. The Director conducted faculty seminars during the 2010 Fall Semester that evaluated several student assignments to show best and worst cases, to give faculty a better idea of what expectations should be in terms of ethical reasoning. After implementing these changes, the students were tested again.

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Values Clarification</td>
<td>2.2</td>
<td>3.1</td>
</tr>
<tr>
<td>Identification of Ethical Issue</td>
<td>2.4</td>
<td>3.2</td>
</tr>
<tr>
<td>Stakeholder Identification</td>
<td>2.4</td>
<td>3.3</td>
</tr>
<tr>
<td>Application of Theories</td>
<td>2.1</td>
<td>3.0</td>
</tr>
<tr>
<td>Personal Voice and Action</td>
<td>___</td>
<td>3.2</td>
</tr>
</tbody>
</table>

There has been a significant improvement in the scores. There needs to be more focus on application of ethical theories. We will continue to have seminars with the ethics instructors to consolidate this improvement.

**Area of concern**

**Information Literacy:** We have some minor concern in this area.

In the first round of testing in 2009, students most often used the minimum number of sources required, and it was evident that the students had not been instructed to evaluate the quality of their sources. Using the information to support their assertions and conclusions was done adequately in most cases and received the highest scores.

In the second round of testing in Fall 2010, in general, the students did an adequate job. However, the most frequent problem was use of sources that are not recognized as reliable sources. Some still use only the web page citation for sources rather than the journal name and volume. Most students also did not point out that it was possible for the tax code to be changed to allow for inconsistency between financial reporting and tax returns.

Testing results for two rounds are as follows:

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Locate information effectively</td>
<td>2.8</td>
<td>3.1</td>
</tr>
<tr>
<td>Evaluate information effectively</td>
<td>___</td>
<td>2.9</td>
</tr>
<tr>
<td>Use information effectively</td>
<td>3.2</td>
<td>3.0</td>
</tr>
<tr>
<td>Source information correctly</td>
<td>2.8</td>
<td>3.1</td>
</tr>
</tbody>
</table>

We will continue to address the issues of evaluating information effective and proper citation of journals.
Students have performed well in the disciplinary exam, writing skills, presentation skills, ethical reasoning, and solving an accounting problem. Overall, the BBA accounting program is in relatively good shape.

Master of Business Administration Program

In 2005-06, before the previous accreditation visit, Written Communication, International Literacy, Information Literacy, Critical/Analytical Thinking, and Integration Skills were measured. Subsequently each goal has been assessed twice.

Areas of satisfactory progress

Based on two rounds of testing, we know that

- Presentation skills are good for MBA students.
- Writing skills are at an acceptable level (except formatting and referencing).
- Information literacy is generally acceptable (except gathering and sourcing information).
- Students perform relatively well on international issues.

Areas of improvement

**Ethical Reasoning:** One area of concern is ethical reasoning skills. The results were mostly in the mid-twos on a scale of 1 (bad) to 4 (good). The Director of Assessment discussed the results with the MBA committee and the MBA Director. The ethics requirement is only a 1.5-credit-hour class, and the primary instructor notes that it is difficult to cover all important areas. The Seidman MBA committee has recommended that ethical issues be considered in other classes.

Seidman’s Business Ethics Center has offered a series of workshops for all instructors who teach business ethics. Different strategies for teaching ethics more effectively have been discussed, including more role-playing exercises. We had additional workshops on applying the different parts of the rubric. The goals were be retested in Fall 2010. A comparison of the second and third round of testing is as follows:

<table>
<thead>
<tr>
<th>Values Clarification</th>
<th>---</th>
<th>2.75</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identification of Ethical Issues</td>
<td>2.4</td>
<td>2.63</td>
</tr>
<tr>
<td>Stakeholder Identification</td>
<td>2.2</td>
<td>2.56</td>
</tr>
<tr>
<td>Application of Theory/Models</td>
<td>2.2</td>
<td>2.75</td>
</tr>
<tr>
<td>Personal Voice and Action</td>
<td>2.3</td>
<td>2.81</td>
</tr>
</tbody>
</table>

There has been a significant improvement in scores. Students do well with Values Clarification, Personal Voice and Action, and the Application of Theory. The two categories where students seemed to struggle were: Identification of Ethical Issues and Stakeholder Identification. Since the two areas where students struggled both had to do with identification skills, students have a hard time using their “moral imagination” and are not thinking deeply enough about the implications of the problems. We will continue to work in these two areas.
**Critical Thinking:** We have found that critical thinking skills have improved over time, partly because of the additional emphasis placed on this skill in the program. An analysis of a pilot study revealed that giving multiple assignments and observing improvements over the semester was a good strategy. By the end of the semester, students did a better job of using evidence from the readings as their premises. However, many of their rebuttals tended to be opinions with no evidence to support them. Since evaluating the credibility of evidence and sources is an integral part of critical thinking, consideration should be given to including it as a part of the assignment. Students were able to defend their own conclusion, but alternate conclusions were often handled by a superficial line or two that neglected to acknowledge the complexity of the issue.

In a subsequent round of testing based on a revised rubric (Bloom’s taxonomy) during winter 2010, the following results were obtained:

On a scale of 1-4, scores were as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comprehensiveness</td>
<td>3.09</td>
</tr>
<tr>
<td>Analysis/Application</td>
<td>2.32</td>
</tr>
<tr>
<td>Synthesis</td>
<td>2.83</td>
</tr>
<tr>
<td>Evaluation\Conclusion</td>
<td>2.23</td>
</tr>
</tbody>
</table>

These results indicate that we need improvement in analysis\application and in evaluation\conclusion. We will continue to work on these two areas.

**Areas of concern**

**Strategy skills:** We have revised the strategy goals for the capstone class. Instructors have pointed out that one of the strategy goals (analyzing interrelationships and internal operations) is not the major focus of most strategy courses. Strategy instructors met several times and revised their goal and developed a rubric. The goal was assessed in winter 2009. The average scores for each category were as follows:

On a scale of 1-4, scores were as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assesses External Environment</td>
<td>2.88</td>
</tr>
<tr>
<td>Assesses Internal Environment</td>
<td>2.62</td>
</tr>
<tr>
<td>Assesses Competitive Position</td>
<td>2.54</td>
</tr>
<tr>
<td>Applies Models</td>
<td>2.92</td>
</tr>
</tbody>
</table>

One goal, students ‘develop strategic options’, was not incorporated in the assignment. Student scores on assessing the internal environment and competitive position were marginal. We will try to improve the assessment assignment for the next round.

**Leadership:** A new leadership rubric has been developed by the instructors who teach the leadership class (BUS 631). The results of the leadership skills based on this rubric indicate that more work needs to be done. A journal has been added to course requirements focused on
leadership. A final paper is required that builds on student perspective on leadership based on course content and student journals. We will continue to refine the rubric and use it more effectively in classroom instruction. This goal will be re-tested with a revised rubric and more appropriate assignments.

**Curriculum Changes:** Recently, changes to the MBA curriculum have been recommended by an ad hoc curriculum committee and approved by the Faculty Senate. These changes expand the core to ensure that students obtain a solid knowledge in all relevant disciplines. Previously, while foundation requirements were comprehensive (equivalent to the undergraduate business core), students were able to opt out of a 600-level course in one of five areas (accounting, economics, finance, marketing, or operations management). The intent of that model was to enable students with a major in one of these areas to take a course that would add more value. The new model ensures value-added by requiring students with 12 undergraduate credits in any functional area to substitute for the appropriate core course and requiring that students complete all discipline-specific courses in which fewer than 12 credits have been completed in a previous program. Five other core courses remain the same in the revised MBA program.

Overall, the results of MBA program have shown some improvement, and we will continue to work on ongoing issues.

**Master of Science in Accounting Program**

The Master of Science in Accounting Program is specialized in higher-level accounting skills and preparation for the CPA exam.

In 2005-06, before the last accreditation visit, Technical Competence, Written Communication, International Literacy, and Research Skills were measured. Subsequently, Oral Communication, Use of Enterprise Systems, and Ethical Reasoning were measured in 2006-07. Subsequently most goals have been assessed twice.

**Areas of satisfactory progress**

Recent results indicate:

- MSA students are strong on technical and accounting research skills;
- They are proficient writers;
- Students tend to perform well in an enterprise system project (ACC 616); and
- They have improved scores on presentation skills, over past results.

**Area of improvement**

**Ethics:** The scores for ethics were low in the initial testing period. The Director of Assessment and the Director of the Ethics Center met with the instructors. A series of workshops were conducted for the instructors and discussions took place about how to emphasize ethical concepts in different accounting areas. The ethics rubric was revised based on recent experience.
After implementing changes, the students were tested again. Since the rubric has changed it is difficult to do a comparison for each component of the rubric. The average score of the rubric improved from 2.8 to 3.3. In particular application of theories demonstrated the most improvement (from 2.6 to 3.0). We will continue to monitor progress in this area.

**Area of concern**

**Communication:** Generally good but MSA students are weak on generating information and documentation of sources with a consistent style. We will emphasize these areas in the writing assignments and, then, test them again.

Overall, the assessment results of the MSA program are quite good. This is consistent with our impression of MSA students, who are very goal-oriented and focused on passing the CPA exam.

**Master of Science in Taxation Program**

The MST is a technical degree and the learning goals reflect this depth. It provides students with the necessary foundation of knowledge and the practical skills necessary to interpret, plan, and communicate proper tax strategies within a dynamic tax environment.

In 2005-06, before the previous accreditation visit, Tax Communication, Solving Tax Problems, and Strategic Tax Planning were measured.

After the first round of testing, the MST Advisory Committee determined that the students showed deficiencies in the following areas:
- Development of effective tax solutions.
- Logical progression of legal analysis.
- Application of tax law and tax authorities.

The group performed an analysis of what is required in each MST course and discussed options to further develop student knowledge and skills. Sample assignments were distributed. The group reached the following conclusions:
- There needs to be more writing throughout the program.
- A standard memo format should be adopted and used in all courses (this will bring structure and reinforcement to the analysis of tax issues).
- All instructors will emphasize the importance of logical analysis.
- Three courses were identified in which more written analysis will take place.

**Areas of satisfactory progress**

A subsequent round of testing indicates that students have performed well on
- Mastering substantive tax law about the consequences of distributions from a business entity,
• They have also done well on applying tax law to the formation of a business entity, with the exception of application of tax law to consequences, which needs to improve.
• They have improved the scores on strategic tax planning.

In terms of writing detailed tax documents (communication goal), the scores were marginal for “discussion of authorities” (mean 2.6) and “application of legal authorities” (mean 2.8) in the initial round of testing. The second round of testing during 2008-09 showed improvement. The scores were as follows:

On a scale of 1-4, mean scores were as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Mean Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction to Analysis</td>
<td>3.4</td>
</tr>
<tr>
<td>Statement of Facts</td>
<td>3.3</td>
</tr>
<tr>
<td>Statement of Issues</td>
<td>3.1</td>
</tr>
<tr>
<td>Discussion of Authorities</td>
<td>2.9</td>
</tr>
<tr>
<td>Application of Authorities</td>
<td>3.2</td>
</tr>
<tr>
<td>Writing Style</td>
<td>3.3</td>
</tr>
<tr>
<td>Use of grammar</td>
<td>3.4</td>
</tr>
</tbody>
</table>

This round of testing shows improved scores, particularly for “application of legal authorities” However, the “Discussion of Authorities” component is marginal and needs to improve.

For the goal of analyzing and resolving a tax problem, the scores on “development of effective solutions” improved (from 2.4 to 3.0) in the second round of testing in 2008-09. However, scores on “application of appropriate tax laws” are marginal (2.8). We will emphasize this area in subsequent teaching. Other scores in this rubric were satisfactory.

Area of concern

The MST faculty has decided to add an ethics goal to the assessment plan. It was agreed that ethics will be emphasized more in the capstone class. Ethical issues are also normally discussed in different types of tax analysis cases. Faculty will try to emphasize this more effectively. The ethics goal will be tested in the capstone course, ACC 636.

Follow up

The faculty members teaching in the MST program met during the 2010 Winter Semester to review the progress made so far. It was noted that the assessment scores in the 2008-09 round of testing have improved for tax communication, analyzing tax problems, and tax planning rubrics.

It was established that more extensive writing is taking place in the following classes: MST 622, 623, 624, 627, 629, and capstone 636. The instructors agreed that they will continue to emphasize logical analysis and effective writing. Samples of good memos will be provided to students to showcase best performance cases.
The Director of the MST program, outlined the use of a standard format that is now employed in MST courses 622, 624, 627, 628, 629, so that the writing and technical requirements are more consistent across the program. This format will be used more extensively.

We will test the new ethical requirement goal soon. Overall, the MST program results have shown significant improvements, and it is in relatively good shape.