

PROGRAM ASSESSMENT REPORT

Bachelor of Science in Accounting Program

**Certificates in Accounting:
Managerial Accounting
Treasury Management**

**Stonecipher School of Business
2020 – 2021 Academic Year**

Mission Statements and Goals

University Mission Statement: We educate and empower students to understand and transform our world.

School Mission Statement: The mission of the Stonecipher School of Business (SSB) is to deliver quality business education focused on a student-centered learning environment to develop business professionals in the state of Oklahoma and beyond. To achieve this mission, the SSB focuses on the following:

1. Degree programs designed to fulfill student educational needs resulting in bachelor degrees, knowledge, skills, and abilities that lead to success and contributions to society.
2. A culture and community that supports excellence, teamwork, engagement, and open communication.
3. Creating student leadership opportunities within our student clubs and organizations.
4. Assisting students in developing their abilities to adapt to the changing business environment.
5. Respecting diversity, cultural differences, and embracing members of our international community.
6. Continual improvement to ensure success in achieving our mission and objectives.
7. Raising funds from our stakeholders to ensure the best in school scholarships, facilities, and faculty.

The SSB has adopted the following core values to support the achievement of its mission:

Integrity	We are honest in everything we do, upholding the highest standards of ethical behavior.
Candor	We share ideas and feedback openly and constructively. We are willing to admit our mistakes and share them as learning opportunities.
Accountability	We do what we say we are going to do, fulfilling our obligations and delivering results.
Respect	We celebrate diversity in ideas and approaches and treat everyone we encounter with care and concern.
Excellence	We are driven to attain the highest level of performance in everything we do. We demonstrate an innovative spirit and a determination to be the best.

Department Mission Statement: The Accounting Department's mission is to facilitate an interactive, experiential, and vibrant learning environment where students are treated as co-learners who continuously acquire knowledge and skills to enable them to successfully contribute to a dynamic and culturally diverse society. Its vision is to be recognized by its multiple constituencies as an exemplary leader in undergraduate and graduate accounting education.

Program Goals: The Bachelor of Science in Accounting (BSA) Program's curriculum is designed to meet the following goals:

1. Prepare undergraduate accounting students to successfully enter the professional business world in either the public or private sector;
2. Prepare undergraduate accounting students to become successful practitioners; and/or
3. Prepare undergraduate accounting students to successfully pursue post-baccalaureate studies.

Assessment Across the BSA Program Statement: Freshmen and sophomores in BUS 1113 Foundations of Business are assessed the second week of the fall and spring semesters to gather inbound data on student learning outcome 1, criteria 1.1 – 1.2. Sophomores and juniors in BUCOM 3133 Business Communications and Report Writing are assessed at the end of the course in the fall and spring semesters to gather formative proficiency data on student learning outcome 2, criterion 2.1. Juniors in MIS 3433 Management Information Systems are assessed the second week of the fall and spring semesters to gather formative proficiency data on student learning outcome 2, criterion 2.3. Juniors and seniors are given pretests and posttests each year in various courses to gather proficiency data on certificate seeking students. Finally, seniors in BUS 4103 Global Business, BUS 4213 Business Ethics, and BUS 4303 Business Strategy and Policy are assessed at the end of the fall and spring semesters to gather summative proficiency data on student learning outcomes 2 and 3, criteria 2.2, 3.1, 3.2, and 3.3 and outbound data on student learning outcome 1, criteria 1.1 and 1.2.

External Instruments: The BSA Program uses multiple external instruments.

Student Learning Outcomes

STUDENT LEARNING OUTCOME 1 – CONTENT KNOWLEDGE: Students will demonstrate a working knowledge of the fundamental and advanced principles, generalizations, and theories in accounting.

Criterion 1.1: Content Knowledge of the Undergraduate Common Professional Component (CPC): Students in each major and program certificate shall demonstrate a working knowledge of the fundamental principles, generalizations, and theories of the following Accreditation Council for Business Schools and Programs (ACBSP) Common Professional Components (CPC): Accounting, Business Ethics, Business Finance, Business Integration and Strategic Management, Macroeconomics, Microeconomics, Global Dimensions of Business, Information Management Systems, Legal Environment of Business, Operations/Production Management, Marketing, and Quantitative Techniques and Business Statistics.

Instrument 1.1.1: Peregrine Common Professional Component Comprehensive Exam (CPC Exam) (See Appendix A).

Population 1.1.1: An inbound exam of a quasi-random sample of students will be administered in BUS 1113 Foundations of Business the second week of the fall and spring semesters, and an outbound exam will be administered in BUS 4303 Business Strategy and Policy, the program's senior-level capstone course, within two weeks of the end of the fall and spring semesters.

Standard 1.1.1.1: The three-year moving average of the differences between aggregate outbound major and certificate scores and aggregate inbound scores shall be greater than or equal to 50% (internal, direct). See Appendix B discussing the advantages of using moving averages in data analysis and Table 1.

Analysis 1.1.1.1: Standard 1.1.1.1 was met. The three-year moving average differences have been trending upwards from 30.53% in AY 2014 – 2014 to 101.24% in AY 2020 – 2021. (see the analysis of Standards 1.1.1.3 and 1.1.1.4 below).

Standard 1.1.1.2: The three-year moving average of aggregate outbound major scores shall be greater than or equal to the average scores from Accreditation Council for Business Schools and Programs (ACBSP) Region 6 universities (external, direct). (Note: The BSA is accredited by ACBSP and is a member of ACBSP Region 6.) See Table 1.

Analysis 1.1.1.2: Standard 1.1.1.2 has been met for the last five academic years. However, although this standard has been met the last five years, the three-year moving average difference has been declining, but has rebounded in the last two AY years. These results will be monitored in the future and a more detailed analysis conducted on the 12 topics and subtopics that make up the CPC Exam (see the analysis of Standards 1.1.1.3 and 1.1.1.4 below).

Standard 1.1.1.3: The three-year moving average of the differences between outbound major and certificate scores and inbound scores shall be greater than or equal to 50% in each of the 12 topics tested (internal, direct). See Table 2.

Analysis 1.1.1.3: Standard 1.1.1.3 was met. In AY 2020 – 2021 the three-year moving averages ranged from 84.08% to 134.15%.

Standard 1.1.1.4: The three-year moving average between outbound major scores shall be greater than or equal to the average scores from ACBSP Region 6 universities in each of the 12 topics tested (external, direct). See Table 3.

Analysis 1.1.1.4: Standard 1.1.1.4 was met on eleven of the 12 topics in AY 2020 – 2021, but not met in Operations/Production Management. BSA students are not required to take Operations/Production Management.

Instrument 1.1.2: SSB Survey of Graduating Students (See Appendix C).

Population 1.1.2: An anonymous survey will be administered in BUS 4303 Business Strategy and Policy, the program's senior-level capstone course, the last week of the fall and spring semesters.

Standard 1.1.2.1: 75% or more of graduating majors and certificate students shall indicate that they strongly agree or agree that they learned concepts in each of their core business courses to be successful in their career (internal, indirect). See Table 4.

Analysis 1.1.2.1: This standard was met in all concept but one in AY 2020 – 2021. Global Business was 65%. This course is consistently below the threshold. The remaining percentages ranged from 76.19% to 100%. The accounting faculty will work with the business administration faculty to determine the cause of this.

Standard 1.1.2.2: 25% or less of graduating accounting majors and certificate students shall indicate that they strongly disagree or disagree that they learned concepts in each of their core business courses to be successful in their career (internal, indirect). See Table 4.

Analysis 1.1.2.2: Standard 1.1.2.2 has been met. These results will be monitored in the future.

Criterion 1.2: Content Knowledge of Advanced Accounting Subjects: Students shall demonstrate a working knowledge of the fundamental principles, generalizations, and theories in the accounting major advanced accounting courses.

Instrument 1.2.1: Peregrine Advanced Accounting Exam (Advanced Accounting Exam) (See Appendix D).

Population 1.2.1: Same as Population 1.1.1.

Standard 1.2.1.1: The three-year moving average of the differences between aggregate outbound and aggregate inbound scores shall be greater than or equal to 65% (internal, direct). See Table 5.

Analysis 1.2.1.1: Standard 1.2.1.1 has been met for the last four academic years. Three-year moving average differences have been trending upwards from 63.46% in AY 2015 – 2016 to 109.31% in AY 2020 – 2021. These results will be monitored in the future and a more detailed analysis conducted on the 14 topics and subtopics that make up the Advanced Accounting Exam (see the analysis of Standards 1.2.1.3 and 1.2.1.4 below).

Standard 1.2.1.2: The three-year moving average of aggregate outbound scores shall be greater than or equal to the average scores from Accreditation Council for Business Schools and Programs (ACBSP) Region 6 universities (external, direct). (Note: The BSA is accredited by ACBSP and is a member of ACBSP Region 6.) See Table 5.

Analysis 1.2.1.2: Standard 1.2.1.2 has been met. The three-year moving average in AY 2020 – 2021 is 9.74%. As can be seen, the outbound scores have exceeded, at an increasing rate, the Accreditation Council for Business Schools and Programs (ACBSP) Region 6

universities' scores for each of the last three years with significant improvement from 0.97% in AY 2018 – 2019 to 11.03% in AY 2020 - 2021.

Standard 1.2.1.3: The three-year moving average of the differences between outbound and inbound scores shall be greater than or equal to 65% in each of the 14 areas tested (internal, direct). See Table 6.

Analysis 1.2.1.3: Standard 1.2.1.3 was met on all topics examined in AY 2020 – 2021. It should be noted that the average difference across the fourteen topics is 112.35% in AY 2020 – 2021.

Standard 1.2.1.4: The three-year moving average between outbound scores shall be greater than or equal to the average scores from ACBSP Region 6 universities in each of the 14 areas tested (external, direct). See Table 7.

Analysis 1.2.1.4: It is inconclusive as to whether Standard 1.2.1.4 has been met. PAS has released external results in only six areas. In those six areas, however, the standard has been met with the program exceeding between 3.59% and 12.48% in AY 2020 – 2021.

Instrument 1.2.2: SSB Survey of Graduating Students (See Appendix C).

Population 1.2.2: Same as Population 1.1.2.

Standard 1.2.2.1: 75% or more of graduating accounting majors shall indicate that they strongly agree or agree that they learned concepts in their advanced accounting courses to be successful in their career (internal, indirect). See Table 4.

Analysis 1.2.2.1: Standard 1.2.2.1 has been met. For AY 2020 – 2021 90.48% of students responded “agreed” that they learned concepts in their advanced accounting courses to be successful in their career. These results will be monitored in the future.

Standard 1.2.2.2: 25% or less of graduating accounting majors shall indicate that they strongly disagree or disagree that they learned concepts in their advanced accounting courses to be successful in their career (internal, indirect). See Table 4.

Analysis 1.2.2.2: Standard 1.2.2.2 has been met. For AY 2020 – 2021, 0% of the students responded that they “disagreed” that they learned concepts in their advanced accounting courses to be successful in their career. These results will be monitored in the future.

Criterion 1.3: Content Knowledge of Managerial Accounting Certificate Subjects: Students shall demonstrate a working knowledge of the fundamental principles, generalizations, and theories in the managerial accounting certificate courses.

Instrument 1.3.1: The accounting faculty will develop a pretest-posttest or similar assessment instrument to measure learning in the managerial accounting certificate courses by the end of the Spring 2022 semester.

Population 1.3.1: Students taking managerial accounting certificate courses.

Standard 1.3.1: The accounting faculty will develop standards based on instrument 1.3.1 by the end of the Spring 2022 semester.

Instrument 1.3.2: SSB Survey of Graduating Students (See Appendix C).

Population 1.3.2: Same as Population 1.1.2.

Standard 1.3.2.1: 75% or more of graduating managerial accounting certificate students shall indicate that they strongly agree or agree that they learned concepts in their certificate courses to be successful in their career (internal, indirect). See Table 4.

Analysis 1.3.2.1: Standard 1.3.2.1 has been met. For AY 2020 – 2021, 100% of the students responded “agreed” that they learned concepts in their managerial accounting certificate courses to be successful in their career. These results will be monitored in the future.

Standard 1.3.2.2: 25% or less of graduating managerial accounting certificate students shall indicate that they strongly disagree or disagree that they learned concepts in their certificate courses to be successful in their career (internal, indirect). See Table 4.

Analysis 1.3.2.2: Standard 1.3.2.2 has been met. For AY 2020 - 2021, 0% of the students responded that they “disagreed” that they learned concepts in their managerial accounting certificate courses to be successful in their career. These results will be monitored in the future.

Criterion 1.4: Content Knowledge of Treasury Management Certificate Subjects: Students shall demonstrate a working knowledge of the fundamental principles, generalizations, and theories in the treasury management certificate courses.

Instrument 1.4.1: The accounting faculty will develop a pretest-posttest or similar assessment instrument to measure learning in the treasury management certificate courses by the end of the Spring 2022 semester.

Population 1.4.1: Students taking the treasury management certificate courses.

Standard 1.4.1: The accounting faculty will develop standards based on instrument 1.4.1 by the end of the Spring 2022 semester.

Instrument 1.4.2: SSB Survey of Graduating Students (See Appendix C).

Population 1.4.2: Same as Population 1.1.2.

Standard 1.4.2.1: 75% or more of graduating treasury management certificate students shall indicate that they strongly agree or agree that they learned concepts in their certificate courses to be successful in their career (internal, indirect). See Table 4.

Analysis 1.4.2.1: Standard 1.4.2.1 has been met. For AY 2020 - 2021, 100% of the students responded “agreed” that they learned concepts in their treasury management certificate courses to be successful in their career. These results will be monitored in the future.

Standard 1.4.2.2: 25% or less of graduating treasury management certificate students shall indicate that they strongly disagree or disagree that they learned concepts in their certificate courses to be successful in their career (internal, indirect). See Table 4.

Analysis 1.4.2.2: Standard 1.4.2.2 has been met. For AY 2020 - 2021, 0% of the students responded that they “disagreed” that they learned concepts in their treasury management certificate courses to be successful in their career. These results will be monitored in the future.

STUDENT LEARNING OUTCOME 2: WRITTEN, ORAL, AND COMPUTER LITERACY

SKILLS: BSA students will deliver effective written and oral business communications and demonstrate effective use of business computing software.

Criterion 2.1: Written Communication Skills: BSA students will demonstrate writing skills reflecting clear, logical, concise, and grammatically correct written papers.

Instrument 2.1.1: SSB Writing Assessment Rubric (see Appendix E).

Population 2.1.1: BSA students enrolled in BUCOM 3133 Business Communications and Report Writing will have their final written report evaluated each fall and spring semester. Students enrolled in this course are typically sophomores and juniors. BSA students enrolled in ACCT 3413 Business Ethics for Accountants will have their second written ethics case evaluated each fall and spring semester. Students enrolled in this course are typically seniors; in addition, BUCOM 3133 Business Communications and Report Writing is a prerequisite to ACCT 3413 Business Ethics for Accountants.

Standard 2.1.1.1: The three-year moving average of the total mean scores shall be greater than or equal to 80% in both Business Communications and Report Writing and Ethics for Accountants (internal, direct). See Table 8.

Analysis 2.1.1.1: Standard 2.1.1.1 has been met. The AY 2020 – 2021 moving average was 88.22% for Ethics and 82.54% for BUCOM.

Standard 2.1.1.2: The median score in each of the 14 topics measured in both Business Communications and Report Writing and Ethics for Accountants shall be greater than or equal to 4 out of 5 (internal, direct). See Table 8.

Analysis 2.1.1.2: Standard 2.1.1.2 was met AY 2020 – 2021. This information will be communicated to SSB faculty and plans developed to emphasize improvements in these two areas throughout the curriculum.

Instrument 2.1.2: SSB Survey of Graduating Students (See Appendix C).

Population 2.1.2: Same as Population 1.1.2.

Standard 2.1.2.1: 75% or more of graduating BSA students shall indicate that they strongly agree or agree that they learned writing skills to be successful in their career (internal, indirect). See Table 4.

Analysis 2.1.2.1: Standard 2.1.2.1 has been met. For AY 2020 - 2021, 95.24% of the students responded “agreed” that they learned writing skills to be successful in their career. These results will be monitored in the future.

Standard 2.1.2.2: 25% or less of graduating BSA students shall indicate that they strongly disagree or disagree that they learned writing skills to be successful in their career (internal, indirect). See Table 4.

Analysis 2.1.2.2: Standard 2.1.2.2 has been met. For AY 2020 - 2021, 0% of the students responded that they “disagreed” that they learned writing skills to be successful in their career. These results will be monitored in the future.

Criterion 2.2: Oral Communication Skills: BSA students will present an oral presentation that is logical, compelling, and clear to the target audience.

Instrument 2.2.1: SSB Oral Communication Assessment Rubric (See Appendix F).

Population 2.2.1: BSA students enrolled in BUS 4303 Business Strategy and Policy, the program's senior-level capstone course, will have their oral presentation over the development and implementation of a strategic plan evaluated each fall and spring semester. Students present their oral analysis during finals week.

Standard 2.2.1.1: The three-year moving average of the total mean scores shall be greater than or equal to 80% (internal, direct). See Table 9.

Analysis 2.2.1.1: Standard 2.2.1.1 has been met. Due to the Covid-19 pandemic, the oral presentation assessment was not administered in AY 2020 – 2021. An oral presentation assessment has been designed to be administered virtually or in person to resolve this problem should it arise in the future. For AY 2020 – 2021, the moving average was 84.32%. Data on the scores for each individual topic will be communicated to SSB faculty with the major emphasis on improving topic scores that do not meet Standard 2.2.1.2 below.

Standard 2.2.1.2: The median score in each of the five topics measured shall be greater than or equal to 8 out of 10 (internal, direct). See Table 9.

Analysis 2.2.1.2: Standard 2.2.1.2 cannot be assessed in AY 2020 – 2021. Due to the Covid-19 pandemic, the oral presentation assessment was not administered in AY 2020 – 2021. An oral presentation assessment has been designed to be administered virtually or in person to resolve this problem should it arise in the future. In the previous academic year, the standard was met in all five topic areas. This information will be communicated to SSB faculty and plans developed to emphasize improvements in this area throughout the curriculum.

Instrument 2.2.2: SSB Survey of Graduating Students (See Appendix C).

Population 2.2.2: Same as Population 1.1.2.

Standard 2.2.2.1: 75% or more of graduating BSA students shall indicate that they strongly agree or agree that they learned oral communication skills to be successful in their career (internal, indirect). See Table 4.

Analysis 2.2.2.1: Standard 2.2.2.1 has been met. For AY 2020 - 2021, 95.24% of the students responded "agreed" that they learned oral communication skills to be successful in their career. These results will be monitored in the future.

Standard 2.2.2.2: 25% or less of graduating BSA students shall indicate that they strongly disagree or disagree that they learned oral communication skills to be successful in their career (internal, indirect). See Table 4.

Analysis 2.2.2.2: Standard 2.2.2.2 has been met. For AY 2020 – 2021, 0% of the students responded that they "disagreed" that they learned oral communication skills to be successful in their career. These results will be monitored in the future.

Criterion 2.3: Computer Literacy Skills: BSA students will demonstrate the effective use of word processing, spreadsheet, database, and electronic communication applications.

Instrument 2.3.1: SSB Computer Literacy Assessment Exam (See Appendix G).

Population 2.3.1: The exam will be administered the second week of the fall and spring semesters to all students enrolled in MIS 3433 Management Information Systems.

Standard 2.3.1.1: The three-year moving average of the total mean scores shall be greater than or equal to 70% (internal, direct). See Table 10.

Analysis 2.3.1.1: Standard 2.3.1.1 has been met. Data on the scores for each individual topic will be communicated to SSB faculty.

Standard 2.3.1.2: The mean score on each of the four topics measured shall be greater than or equal to 70% (internal, direct). See Table 10.

Analysis 2.3.1.2: Standard 2.3.1.2 was met. This information will be communicated to SSB faculty and plans developed to emphasize improvements in this area throughout the curriculum.

Instrument 2.3.2: SSB Survey of Graduating Students (See Appendix C).

Population 2.3.2: Same as Population 1.1.2.

Standard 2.3.2.1: 75% or more of graduating BSA students shall indicate that they strongly agree or agree that they learned computer literacy skills to be successful in their career (internal, indirect). See Table 4.

Analysis 2.3.2.1: Standard 2.3.2.1 has been met. For AY 2020 - 2021, 95.24% of the students responded “agreed” that they learned computer literacy skills to be successful in their career. These results will be monitored in the future.

Standard 2.3.2.2: 25% or less of graduating BSA students shall indicate that they strongly disagree or disagree that they learned computer literacy skills to be successful in their career (internal, indirect). See Table 4.

Analysis 2.3.2.2: Standard 2.3.2.2 has been met. Looking at the data for the last three academic years shows that 0% of the students responded that they “disagreed” that they learned computer literacy skills to be successful in their career. These results will be monitored in the future.

STUDENT LEARNING OUTCOME 3: DECISION-MAKING SKILLS: BSA students will have the skills and abilities to make sound business decisions in a socially responsible and global business environment.

Criterion 3.1: Critical Thinking Skills: BSA students will demonstrate the ability to apply critical thinking and decision-making skills to basic business situations.

Instrument 3.1.1: Strategic Analysis and Planning Measurement, The Business Strategy Game — AYs 2014-2015 – 2016-2017; Critical Thinking and Decision-Making Skills, Comp-XM Assessment – AYs 2017-2018 – present (See Appendix H).

Population 3.1.1: Students enrolled in BUS 4303 Business Strategy and Policy, the program’s senior-level capstone course, participate in a business simulation where they assume the leadership role of a company and compete with other companies in the class each fall and spring semester.

Standard 3.1.1: The three-year moving average of the total mean scores shall be greater than or equal to 50% (external, direct). See Table 11.

Analysis 3.1.1: Standard 3.1.1 was met. It was not met in AY 2018 – 2019. The main reason that the standard was not met is due to the AY 2016 – 2017 results. Students scored significantly below previous years with a mean score of 26.38%. First, the number of students assessed was low since only the Fall 2016 class participated in the simulation (see footnote 2 on Table 11). Second, the results are also due to a flaw in the measurement of critical thinking skills using the Business Strategy Game (BSG). The BSG does not directly measure critical thinking skills. Instead, the simulation uses results on a three-year strategic analysis and planning score which is not a direct measurement of critical thinking skills. In addition, the score is a group grade instead of an individual grade. In the Comp-XM assessment used for the first time in AY 2017 – 2018 which does directly measure critical thinking skills. Since then, the mean score has been significantly higher than the 50% standard. This explains why the three-year moving average in AY 2020 – 2021 is 59.77%. Results will be monitored in the future.

Instrument 3.1.2: SSB Survey of Graduating Students (See Appendix C).

Population 3.1.2: Same as Population 1.1.2.

Standard 3.1.2.1: 75% or more of graduating BSA students shall indicate that they strongly agree or agree that they learned critical thinking skills to be successful in their career (internal, indirect). See Table 4.

Analysis 3.1.2.1: Standard 3.1.2.1 has been met. For AY 2020 - 2021, 100% of the students responded “agreed” that they learned critical thinking skills to be successful in their career. These results will be monitored in the future.

Standard 3.1.2.2: 25% or less of graduating BSA students shall indicate that they strongly disagree or disagree that they learned critical thinking skills to be successful in their career (internal, indirect). See Table 4.

Analysis 3.1.2.2: Standard 3.1.2.2 has been met. For AY 2020 – 2021, 0% of the students responded that they “disagreed” that they learned critical thinking skills to be successful in their career. These results will be monitored in the future.

Criterion 3.2: Ethical Decision-Making Skills: BSA students will have the skills and abilities to recognize and resolve ethical issues as they relate to organizations and their social responsibility.

Instrument 3.2.1: SSB Ethical Considerations Rubric (See Appendix I).

Population 3.2.1: BSA students enrolled in ACCT 3413 Business Ethics for Accountants will have their second written ethics case evaluated each fall and spring semester.

Standard 3.2.1.1: The three-year moving average of the total mean scores shall be greater than or equal to 80% (internal, direct). See Table 12.

Analysis 3.2.1.1: Standard 3.2.1.1 has been met. The three-year moving average is 82.60% in AY 2020 – 2021. However, it has dropped each of the last three years. This is the result of consistent drops in Issue Identification and Ethical Decisions. This will be communicated to the faculty teaching ACCT 3413. The results will be monitored in the future.

Standard 3.2.1.2: The median percentage in each of the nine topics measured shall be greater than or equal to 70% (internal, direct). See Table 12.

Analysis 3.2.1.2: Standard 3.2.1.2 was met in eight of the nine topics assessed in AY 2020 – 2021. The median percentage on the topic Issue Identification was at 37.5%. This will be communicated to the faculty teaching ACCT 3413. The results will be monitored in the future.

Instrument 3.2.2: SSB Survey of Graduating Students (See Appendix C).

Population 3.2.2: Same as Population 1.1.2.

Standard 3.2.2.1: 75% or more of graduating BSA students shall indicate that they strongly agree or agree that they learned ethical decision-making skills to be successful in their career (internal, indirect). See Table 4.

Analysis 3.2.2.1: Standard 3.2.2.1 has been met. For AY 2020 - 2021, 100.00% of the students responded “agreed” that they learned ethical decision-making skills to be successful in their career. These results will be monitored in the future.

Standard 3.2.2.2: 25% or less of graduating BSA students shall indicate that they strongly disagree or disagree that they learned ethical decision-making skills to be successful in their career (internal, indirect). See Table 4.

Analysis 3.2.2.2: Standard 3.2.2.2 has been met. For the last three years, 0% of the students responded that they “disagreed” that they learned ethical decision-making skills to be successful in their career. These results will be monitored in the future.

Criterion 3.3: Global Perspective Skills: BSA students will be capable of analyzing the impact of global, organizational, and individual issues on managing organizations internationally.

Instrument 3.3.1: SSB Global Perspective Rubric (see Appendix J).

Population 3.3.1: BSA students enrolled in BUS 4103 International Business will have their course project evaluated each fall and spring semester.

Standard 3.3.1.1: The three-year moving average of the total mean scores shall be greater than or equal to 70% (internal, direct). See Table 13.

Analysis 3.3.1.1: Standard 3.3.1.1 has been met. The three-year moving average has continually increased each academic year to 83.34% in AY 2020 - 2021. The results will be monitored in the future.

Standard 3.3.1.2: The median score in each of the three topics measured shall be greater than or equal to 3 out of 4 (internal, direct). See Table 13.

Analysis 3.3.1.2: Standard 3.3.1.2 was met in all topics assessed in AY 2020 – 2021. The results will be monitored in the future.

Instrument 3.3.2: SSB Survey of Graduating Students (See Appendix C).

Population 3.3.2: Same as Population 1.1.2.

Standard 3.3.2.1: 75% or more of graduating BSA students shall indicate that they strongly agree or agree that they learned global business skills to be successful in their career (internal, indirect). See Table 4.

Analysis 3.3.2.1: Standard 3.3.2.1 has been met. Looking at the data for AY 2020 – 2021, 85.71% of the students responded “agreed” that they learned global business skills to be successful in their career. This has been increasing each of the last three academic years. These results will be monitored in the future.

Standard 3.3.2.2: 25% or less of graduating BSA students shall indicate that they strongly disagree or disagree that they learned global business skills to be successful in their career (internal, indirect). See Table 4.

Analysis 3.3.2.2: Standard 3.3.2.2 has been met. However, looking at the data for the last academic year, AY 2020 – 2021, shows that 9.52% of the students responded that they “disagreed” that they learned global business skills to be successful in their career. This is up from 0.0% in the three previous years. These results will be monitored in the future.

Summary Table of Student Learning Outcomes/Criteria

Student Learning Outcomes	Criteria/Instrument	Direct/ Indirect Measure	Met	Not Met	
SLO1: Content Knowledge	1.1: Content Knowledge of the Undergraduate CPC Topics				
	1.1.1: CPC Score Comparisons by Major and Certificates				
	1.1.1.1: Aggregate Outbound versus Aggregate Inbound	Direct	X		
	1.1.1.2: Aggregate Outbound versus Aggregate Region 6	Direct	X		
	1.1.1.3: 12 Area Outbound versus Inbound	Direct	X		
	1.1.1.4: 12 Area Outbound versus Region 6	Direct	93%		
	1.1.2: SSB Survey of Graduates CPC Learning by Major and Certificates				
	1.1.2.1: Learned in Core Business Courses	Indirect	93%		
	1.1.2.2: Did Not Learn in Core Business Courses	Indirect	X		
	1.2: Content Knowledge of Advanced Accounting Topics				
	1.2.1: Advanced Accounting Score Comparisons				
	1.2.1.1: Aggregate Outbound versus Aggregate Inbound	Direct	X		
	1.2.1.2: Aggregate Outbound versus Aggregate Region 6	Direct	X		
	1.2.1.3: 14 Area Outbound versus Inbound	Direct	X		
	1.2.1.4: 14 Area Outbound versus Region 6	Direct	X		
	1.2.2: SSB Survey of Graduates Advanced Accounting Learning				
	1.2.2.1: Learned in Advanced Accounting Courses	Indirect	X		
	1.2.2.2: Did Not Learn in Advanced Accounting Courses	Indirect	X		
	1.3: Content Knowledge of Managerial Accounting Certificate Topics				
	1.3.1: SSB Survey of Graduates Managerial Accounting Certificate Learning				
	1.3.1.1: Learned in Managerial Accounting Certificate Courses	Indirect	X		
	1.3.1.2: Did Not Learn in Managerial Accounting Certificate Courses	Indirect	X		
	1.4: Content Knowledge of Treasury Management Certificate Topics				
	1.4.1: SSB Survey of Graduates Treasury Management Certificate Learning				
	1.4.1.1: Learned in Treasury Management Certificate Courses	Indirect	X		
	1.4.1.2: Did Not Learn in Treasury Management Certificate Courses	Indirect	X		
	SLO2: Written, Oral, and Computer Literacy Skills	2.1: Written Communication Skills			
		2.1.1: Written Communication Skills Results by Major			
2.1.1.1: Three-Year Moving Average of Mean Scores		Direct	X		
2.1.1.2: Median Score in 14 Topics Measured		Direct	X		
2.1.2: SSB Survey of Graduates Written Communication Skills Learning					
2.1.2.1: Learned Written Communication Skills		Indirect	X		
2.1.2.2: Did Not Learn Written Communication Skills		Indirect	X		
2.2: Oral Communication Skills					
2.2.1: Oral Communication Skills Results by Major					
2.2.1.1: Three-Year Moving Average of Mean Scores		Direct	X		
2.2.1.2: Median Score in Five Topics Measured		Direct	NE		
2.2.2: SSB Survey of Graduates Oral Communication Skills Learning					
2.2.2.1: Learned Oral Communication Skills		Indirect	X		
2.2.2.2: Did Not Learn Oral Communication Skills		Indirect	X		
2.3: Computer Literacy Skills					
2.3.1: Computer Literacy Skills Results by Major					
2.3.1.1: Three-Year Moving Average of Mean Scores		Direct	X		
2.3.1.2: Mean Scores in Four Topics Measured		Direct	50%		
2.3.2: SSB Survey of Graduates Computer Literacy Skills Learning					
2.3.2.1: Learned Computer Literacy Skills		Indirect	X		
2.3.2.2: Did Not Learn Computer Literacy Skills	Indirect	X			

SLO3: Decision-Making Skills	3.1: Critical Thinking Skills			
	3.1.1: Critical Thinking Skills Results by Major	Direct	X	
	3.1.2: SSB Survey of Graduates Critical Thinking Skills Learning			
	3.1.2.1: Learned Critical Thinking Skills	Indirect	X	
	3.1.2.2: Did Not Learn Critical Thinking Skills	Indirect	X	
	3.2: Ethical Decision-Making Skills			
	3.2.1: Ethical Decision-Making Skills Results by Major			
	3.2.1.1: Three-Year Moving Average of Mean Scores	Direct	X	
	3.2.1.2: Median Percentage in Nine Topics Measured	Direct	89%	
	3.2.2: SSB Survey of Graduates Ethical Decision-Making Skills Learning			
	3.2.2.1: Learned Ethical Decision-Making Skills	Indirect	X	
	3.2.2.2: Did Not Learn Ethical Decision-Making Skills	Indirect	X	
	3.3: Global Perspective Skills			
	3.3.1: Global Perspective Skills Results by Major			
	3.3.1.1: Three-Year Moving Average of Mean Scores	Direct	X	
	3.3.1.2: Median Scores in Three Topics Measured	Direct	X	
3.3.2: SSB Survey of Graduates Global Perspective Skills Learning				
3.3.2.1: Learned Global Perspective Skills	Indirect	X		
3.3.2.2: Did Not Learn Global Perspective Skills	Indirect	X		
X% = Standard was met to the amount of percentage indicated				
NE = Not Evaluated				

Student Information for This Academic Year (2020 – 2021)	
BS Accounting	
Total, <i>Unduplicated</i> Number of Students Assessed This Academic Year ¹	96
Program Census for Fall	105
Program Census for Spring	83
Total Number of Summer/Fall Program Graduates	8
Total Number of Spring Graduates	10
Mean Major GPA of Summer/Fall Graduates	3.43
Mean Major GPA of Spring Graduates	3.39
Managerial Accounting Certificate	
Total, <i>Unduplicated</i> Number of Students Assessed This Academic Year ¹	2
Program Census for Fall	12
Program Census for Spring	10
Total Number of Summer/Fall Program Graduates	3
Total Number of Spring Graduates	0
Mean Major GPA of Summer/Fall Graduates	3.32
Mean Major GPA of Spring Graduates	0.00
Treasury Management Certificate	
Total, <i>Unduplicated</i> Number of Students Assessed This Academic Year ¹	2
Program Census for Fall	12
Program Census for Spring	9
Total Number of Summer/Fall Program Graduates	2
Total Number of Spring Graduates	0
Mean Major GPA of Summer/Fall Graduates	3.15
Mean Major GPA of Spring Graduates	0.00

¹Students in BUS 4303 Business Strategy and Policy and ACCT 3413 Business Ethics for Accountants are given multiple assessments in the same course. For example, if 10 students in ACCT 3413 Business Ethics for Accountants were assessed on both their writing skills and ethical decision-making skills, then these 10 students were counted only one time.

Interpretation of Student Information for this Academic Year:

Data from this academic year shows program census declining slightly from the previous year's data, but number of graduates overall showed a significant increase. In AY 2017 – 2018, the program's census for fall was 121 students and for spring was 112 students. Likewise, the program had 13 graduates in the summer/fall and 14 graduates the spring. In AY 2019 – 2020, the program's census for fall was 104 students and for spring was 111 students. Likewise, the program had 10 graduates in the summer/fall and 22 graduates the spring. In AY 2020 – 2021, the fall census was 105 students and for spring was 83 students. The program had 8 summer/fall graduates and 10 spring graduates. Finally, mean GPA was up comparable with a summer/fall GPA of 3.43 and a spring GPA of 3.39 in AY 2020 – 2021. In AY 2019 – 2020, There was 7 and 13 Managerial Accounting Certificate students in Fall and Spring, respectively, versus 12 and 10 in AY 2020 – 2021. In AY 2019 – 2020, There were 9 and 17 Treasury Management Certificate students in Fall and Spring versus 12 and 9 in AY 2020 – 2021.

Faculty Meeting:

The accounting faculty met with the SSB assessment director on the Spring 2021 semester to review the student learning outcomes, criteria/instruments, and to set new standards of learning performance for each criterion. Following is a list of the faculty who attended this meeting; no full-time program faculty were absent.

Dr. Charlie Jones, SSB Assessment Director
Mr. Joe Dougherty, Accounting Department Chair and Professor
Ms. Julie Lee, Accounting Professor
Mr. Wendell Godwin, Stonecipher School of Business Dean
Dr. Michael Scott, Business Administration Department Chair and Professor

As noted herein, the accounting faculty plan to meet in January 2022 to have a meeting on the information contained in this report.

Sharing with Stakeholders:

1. The key stakeholders of the BS Accounting Program are the following:
 - A. Accounting and SSB Faculty
 - B. Current and Potential Accounting Students
 - C. Accounting Alumni
 - D. Accounting Employers
 - E. SSB and ECU Administration
 - F. ACBSP Accreditation

2. List how and when assessment results are shared.
 - A. Accounting and SSB Faculty – Formal notification will occur each year after assessment data have been tabulated. Faculty will also informally monitor the assessment process throughout the academic year.
 - B. Current and Potential Accounting Students – Key assessment results will be incorporated into student recruitment literature and will be posted on the department's webpage.
 - C. Accounting Alumni – Key assessment results will be posted on the department's webpage.
 - D. Accounting Employers – Key assessment results will be posted on the department's webpage.
 - E. SSB and ECU Administration – Assessment results will be reported according to set administration reporting procedures. In addition, current program assessment reports will

be available on the Office of Institutional Effectiveness website:

https://myecu.ecok.edu/ICS/Institutional_Reporting/Assessment_Reporting_and_Outcomes.jnz

- F. ACBSP Accreditation – The assessment plan falls under Criterion 4 of ACBSP accreditation guidelines. Updated results will be reported as prescribed by ACBSP guidelines.

Summary of Actions Related to Assessment Data

Current Actions and/or Changes

- **ACTION:** An SSB database linking graduate demographic information to assessment data collected from AY 2013 – 2014 to the present was completed. This allowed data reporting to conform with ECU Academic Committee standards such as listing maximum and minimum results. In addition, it will allow the SSB Assessment Committee to conduct detailed, in-depth analysis to better understand student learning in the program.
- **CHANGE:** Every standard in the assessment report was changed or newly adopted from the previously completed report in AY 2015 – 2016. The initial standards used for the BS Accounting Program Assessment Report were derived at the outset of assessment of this program in AY 2013 – 2014 mainly to comply with ACBSP standards. In addition, data initially collected in the program did not allow the accounting faculty to set informed standards. After the development of the SSB database the past year, detailed data became available for AYs 2014 – 2015 to the present. This allowed the accounting faculty to set quality standards for the first time.
- **CHANGE:** The ECU Academic Committee recommended the program use an indirect measure of learning in addition to the direct measures already used. An SSB graduating student survey was developed and implemented for the first time in Spring 2018 to measure graduating students' perception of learning in all student learning outcomes and their respective criteria.
- **ACTION:** The accounting faculty will review whether production/operations management topics can be incorporated into present accounting courses or whether to require MGMT 3063 Production/Operations Management in the accounting curriculum. This review will be completed by midsummer 2019 in order to implement any necessary curriculum changes in Fall 2019.
- **CHANGE:** The department will add the subject matter to ACCT 3203 Cost Accounting. If scores don't improve, it will assess adding MGMT 3063 Productions/Operations Management to the accounting curriculum. The difficulty in doing this is the very limited number of electives allowed in the accounting degree program.
- **ACTION:** The SSB Assessment Committee will conduct a detailed analysis of students' underperformance in the computer literacy areas of Excel and Access. This detailed analysis will be completed by midsummer 2019 in order to implement any necessary curriculum changes in Fall 2019.
- **CHANGE:** Excel has been incorporated into multiple accounting courses. Accounting students are encouraged to take an advanced computer applications course. The faculty will meet with the instructors to add more emphasis on Access in that course. If these changes do not produce improved scores, the SSB Assessment Committee will re-evaluate.
- **ACTION:** The SSB Assessment Committee will conduct a detailed analysis of all CPC Exam topics and subtopics to determine learning strengths and weaknesses in each area. This detailed analysis will be completed by midsummer 2022 in order to implement any necessary curriculum changes in Fall 2022.
- **ACTION:** The SSB Assessment Committee will conduct a detailed analysis of all Advanced Accounting topics and subtopics to determine learning strengths and weaknesses in each area. This detailed analysis will be completed by midsummer 2022.
- **ACTION:** The accounting faculty will develop direct instruments to measure student learning in both the managerial accounting certificate and the treasury management certificate by midsummer 2022 in order to implement any necessary curriculum changes in Fall 2022.

Summary of Latest University Assessment Committee Review (UAC) and Status Update

Date of Review: April 19, 2018

Strengths:

- Excellent assessment across program.
- Enjoyed labeling of direct, indirect, internal, & external measures.
- Very detailed in specific class usage.

Areas of Concern:

- 1.1.2 & 1.4.1 should use the same name for survey if survey is not changing.
 - The survey name is consistent throughout the report.

- Standards were needed for each criteria. Tables and analyses in future assessment.
 - New standards have been adopted for each criteria; Thirteen (13) data tables have been created; and Each standard has been analyzed.

Opportunities:

- First population very detailed, which is just fine, but we recommend possibly condensing later population paragraphs in report and just including course information (could state “see population 1.1 for specific details of student data gathering processes, or where relevant).
 - This recommendation has been incorporated into the report.
- How are “random samples gathered for populations?
 - There are five inbound exam is given in BUS 1113 Foundations of Business. The total number of students to be assessed is divided by five to determine how many instruction sheets for each of the five exams need to be printed. The instruction sheets for each exam are placed into one pile with an instruction sheet for inbound exam 1 first, then an instruction sheet for inbound exam 2 second, etc. These instruction sheets are then handed out to the students.
- Instruments described as “competitions” or “games” could have more information related to how students are evaluated (do they “win/lose”, how are they graded/evaluated, standards?).
 - This recommendation has been incorporated into the report

Summary of Last 5 Years’ Actions/Changes and Update

Spring 2019:

The SSB Accounting Assessment Committee met to review overall assessment as well as the results of the most recent assessment. Recommendations were made on how to collect data. A plan was laid out to meet in the Spring of 2020 to discuss any changes and to look at the two certificates in the accounting program. COVID-19 disrupted the faculty’s ability to hold this meeting. The current plan is to meet in the Spring 2021 semester to address the certificates as well as look into areas of concern.

Fall 2016 – Spring 2017:

Dr. Charlie Jones worked on developing an SSB database to allow an in-depth reporting and analysis of assessment data gathered by the SSB.

Spring 2015:

Since both Accounting’s and Business Administration’s assessment plans and data collection are coordinated, department assessment committees were replaced by an SSB Assessment Committee consisting of Dr. Charlie Jones, Accounting/Business Administration and Chair; Mr. Randall Stone, Accounting; Dr. Jim Rauch, Business Administration; Dr. Hongkai Zhang, Business Administration; and Dr. Michael Scott, Business Administration. Ms. Stacey Bolin is serving as technical adviser for the development of an assessment database.

- The Committee met in the spring semester and recommended the following changes:
- The SSB currently uses semester data points. This has always presented a problem in Accounting with small numbers. Therefore, present data was converted to a yearly basis and standards adjusted appropriately for this reporting cycle.
- A more succinct way of reporting data in Criterion 1 was recommended by the Committee. Dr. Jones was able to revise tables in Criteria 1.1 and 1.2 to reduce the number of tables and make the data more understandable. Part 2 was reduced from a total of 51 pages to 23 pages.

Fall 2014:

Based on the ACBSP feedback report, the SSB faculty identified key stakeholders from the community and along with faculty undertook a comprehensive review of the undergraduate and graduate Accounting Programs and the undergraduate Business Administration Program. Data collected under the program's assessment plans was used in the curriculum review process. Dr. Charlie Jones served as coordinator over the following three teams of SSB faculty and external stakeholders: (1) Accounting/Finance chaired by Dr. Jim Rauch; (2) Management/Marketing/General Business chaired by Dr. Michael Scott; and (3) Entrepreneurship/MIS chaired by Ms. Stacey Bolin. The teams were formed in early September and met throughout September and October. Team recommendations were presented and discussed at a general faculty meeting at the end of October. The recommendations were then approved by the ECU Academic Committee in its December 2014 and January 2015 meetings.

Appendix A: Peregrine CPC Exam

Peregrine Academic Services (PAS) provides assessment services for performing direct assessment of learning outcomes in a range of academic disciplines. The online exams are used to evaluate retained student knowledge in relation to the academic program's learning outcomes. This document outlines the undergraduate business assessment service. The assessment service is designed for use by U.S.-based schools and programs.

PAS places a high priority on ensuring the validity and reliability of the assessment services. These practices begin at the design stage and continue through beta-testing, and with ongoing regularly scheduled quality reviews. Multiple processes and approaches are used to ensure ongoing validity and reliability of all PAS exams.

The academic program manager selects topics that align with their learning outcomes in the program curriculum. The exams include 10 questions for each topic, and each exam is unique as questions are selected at random from the test bank with 50 – 200 questions per topic. **The SSB Assessment Committee has selected the following topics which align with ACBSP's assessment of the Common Professional Core (CPC).** Each topic is further divided into subtopics which are also listed below.

1. Accounting
 - A. Accounting Data Analysis (Questions related to liquidity, use of analysis ratios, and the operating cycle)
 - B. Balance Sheet Analysis (Questions related to common-size balance sheet, credit balances, and debit balances)
 - C. Compliance in Accounting (Questions related to Sarbanes-Oxley Act, annual reports, quarterly reports)
 - D. Dividends, Stocks, and Bonds (Questions related to stockholders' equity, common stock, and dividend payments)
 - E. Financial Statement Analysis (Questions related to valuation, revenues, and income statements)
 - F. Interest, Income, and Debt (Questions related to leverage, asset turnover, and liabilities)
 - G. Journal Entries (Questions related to posting transactions, accounts receivable, and accounts payable)
 - H. Management of Accounting (Questions related to analysis of risk and return, profitability, liquidity, and use of financial statements)
2. Business Ethics
 - A. Conflict of Interest (Questions related to the relationship between personal interests and organizational interests)
 - B. Corporate Ethics and Climate (Questions related to ethical training, leadership role in ethical climate, and ethical communications)
 - C. Discrimination (Questions related to Civil Rights Act, retaliation, and Equal Employment Opportunity)
 - D. Ethical Climate (Questions related to types of power, ethics programs, and ethics officers)
 - E. Ethical Decision-Making (Questions related to values, norms, and whistleblowing)
 - F. Ethical Issues (Questions related to fraudulent activities, groupthink, and defining an ethical issue)
 - G. Ethical Standards (Questions related to ethical formalism, codes of conduct, and legal vs. ethical issues)

3. Business Finance
 - A. Asset Valuation and Inventory (Questions related to retained earnings, inventory turnover, and ROA)
 - B. Balance Sheets and Financial Statements (Questions related to income statements, operating margins, and reporting)
 - C. Business Analysis Ratios and Calculations (Questions related to Current Ratio, Free Cash Flow, and use of ratios in financial decision-making/analysis)
 - D. Interest and Dividends (Questions related to dividend payments, interest income, and capital gains)
 - E. Profit, Loss, Cash Flow, and Margins (Questions related to profit margins, positive/negative cash flows, and reporting losses)
 - F. Stocks and Bonds (Questions related to bond yields, municipal bonds, and stock pricing)
 - G. Tax Rates, Taxes, and Tax Codes (Questions related to alternative minimum tax, marginal tax rates, and corporate tax rates)
4. Business Integration and Strategic Management
 - A. Business-Level Strategy (Questions related to cost control, differentiation, and customer analysis)
 - B. Competition (Questions related to multipoint competition, competitive advantages, and global competition)
 - C. Corporate Mission, Vision, and Values (Questions related to mission statements, organizational culture, and vision statements)
 - D. Corporate Strategies (Questions related to integration, differentiation, and industry analysis)
 - E. Corporate Structure and Governance (Questions related to analysis of activity, antitrust, and strategic leadership)
 - F. Diversification (Questions related to acquisitions, internal/external incentives, and levels of diversification)
 - G. Stakeholders and Shareholders (Questions related to organizational stakeholders, market stakeholders, and return on investment)
 - H. Strategic Planning and Decision-Making (Questions related to the strategic management process, total quality management, and strategic mission)
5. Macroeconomics
 - A. Consumer Spending and Consumer Price Index (Questions related to price levels, how CPI is used, and consumer transactions)
 - B. Economics Trends and Forecasting (Questions related to economic growth, national savings, and economic policies)
 - C. Employment and Labor Supply (Questions related to unemployment rates, recession, and supply capability)
 - D. Gross Domestic Product: Calculation, Use, Analysis (Questions related to GDP defined, calculating GDP, and using GDP)
 - E. Inflation and Recession (Questions related to depression/recession, inflation rates, and unemployment)
 - F. Interest Rates, Investment, and Fiscal Policy (Questions related to government savings, developing fiscal policies, and monetary policy)
 - G. International Trade (Questions related to imports/exports, rates, and globalization)
6. Microeconomics
 - A. Microeconomic Trends and Analysis (Questions related to competitive markets, production, and profit maximization)
 - B. Price, Cost, and Profit (Questions related to marginal costs, revenue, variable/fixed costs)

- C. Spending and Saving (Questions related to income, individual demand, and consumption)
 - D. Supply and Demand (Questions related to consumer demand, supply/demand curves, and market/supply analysis)
7. Global Dimensions of Business
- A. Foreign Direct Investment and Trade (Questions related to FDI policies, vertical FDI, and job creation)
 - B. International Corporate Strategies (Questions related to Multinational Enterprises (MNE), market entry, and globalization strategies)
 - C. International Governance and Regulation (Questions related to price regulation, incentives, and market balance)
 - D. International Patents and Protections (Questions related to antidumping, tacit collusion, and fair competition)
 - E. Multinational Culture (Questions related to nationalism, free-market based, and culture influences)
8. Information Management Systems
- A. Artificial Intelligence (Questions related to defining AI)
 - B. Data and Information (Questions related to facts vs. assumptions, MIS systems, and the types of information systems)
 - C. Executive and Decision-Support Systems (Questions related to the use of DSS, Forecasting, and types of DSS)
 - D. Expert Systems (Questions related to use of expert systems, types of expert systems, developing an expert system)
 - E. Information Management Processes and Procedures (Questions related to MIS activities, MIS systems, and MIS subsystems)
 - F. Internal and External Networks (Questions related to e-commerce, internal vs. external networks, and uses of external networks)
 - G. Simulation Analysis (Questions related to optimization, satisficing modules, and simulation environments)
 - H. Software and Hardware (Questions related to types of hardware, firewalls, databases, and networks)
 - I. Telecommunications (Questions related to virtual networks and teleconferencing)
9. Legal Environment of Business
- A. Antitrust (Questions related to interstate commerce, defining antitrust, and monopolies)
 - B. Civil and Criminal Processes (Questions related to subpoena, an administrative agency, and judicial review)
 - C. Consumer Protection (Questions related to consumer protection laws and regulatory agencies)
 - D. Equal Employment Opportunity (Questions related to contract employees, severance pay, employment agreements)
 - E. Financial Regulation (Questions related to corporate income, capital, and the SEC)
 - F. Government Regulation of Businesses (Questions related to administrative agencies, legislative rules, federal agencies, and interested parties)
 - G. Legal Agreements and Documents (Questions related to incorporation, trademarks, shareholder agreements, and contracts)
 - H. Liability (Questions related to limited liability, personal liability, and limited liability companies)
 - I. Types of Business Organizations (Questions related to partnerships, sole proprietorship, LLC, and corporations)

10. Operations/Production Management
 - A. Continuous Improvement (Questions related to Zero Defects, TQM, and Six Sigma)
 - B. Cost Control (Questions related to machine down time, cost of quality, and recalls/warranty claims)
 - C. Data Analysis Tools (Questions related to Pareto diagram, GAP Models, and Cause-and-Effect diagrams)
 - D. Quality Management (Questions related to SERVQUAL, ISO 9000, Six Sigma/TQM)
11. Marketing
 - A. Marketing Research, Planning, and Strategy (Questions related to developing a marketing plan, marketing strategies, and defining the market)
 - B. People (Questions related to defining the customers, buyers, and consumers)
 - C. Place (Questions related to positioning strategies, demand for goods and services, and perceptual maps)
 - D. Price (Questions related to retailers, price elasticity, and competition)
 - E. Product (Questions related to product life cycle, packaging, and product portfolios)
 - F. Promotion (Questions related to product differentiation, demand curves, and market advantage)
12. Quantitative Research Techniques/Statistics
 - A. Descriptive Statistics (Questions related to standard deviation, variance, and sample mean)
 - B. Hypothesis Testing (Questions related to testing approaches and accepting/rejecting a hypothesis)
 - C. Inferential Statistics (Questions related to decision trees, influence of sample size, and population means)
 - D. Population Sampling (Questions related to random sampling, sampling distributions, and sampling errors)
 - E. Probability (Questions related to calculating probability, power curve, probability distributions)
 - F. Significance Levels (Questions related to expected value of sample information, expected value of perfect information, and use of significance levels)
 - G. Type I and Type II Errors (Questions related to defining and understanding Type I and Type II errors)

Appendix B: Advantages of Moving Averages in Data Analysis

A moving average takes a data series and "smooths" the fluctuations in data to show an average. The aim is to take out the extremes of data from period to period. To understand this technique further, look at the following chart that shows quarterly sales for a large business from Q1 (Year'06) to Q4 (Year'10). The blue line shows the actual quarterly sales figure. As you can see the sales total varies quarter by quarter, although you might guess from looking at the data that the overall trend is for a steady increase in sales. The red line shows the quarterly moving average. This is calculated by adding the latest four quarters of sales (e.g., Q1 + Q2 + Q3 + Q4) and then dividing by four. This technique smooths out the quarterly variations and gives a good indication of the overall trend in quarterly sales.



Appendix C: SSB Survey of Graduating Students

Information obtained from the following survey will be used to help the Stonecipher School of Business' efforts to continually improve its programs. Please take the time to answer each question thoughtfully and candidly. **YOUR ANSWERS TO THE QUESTIONS ON THIS SURVEY ARE ANONYMOUS.**

Question 1: What is your present program of study?

- BS Accounting
- BS Business Administration – Entrepreneurship
- BS Business Administration – Finance
- BS Business Administration – General Business
- BS Business Administration – Management
- BS Business Administration – Management Information Systems
- BS Business Administration – Marketing
- MS Accounting
- Master in Management

Question – If BS Accounting or any of the BS Business Administration options selected in Question 1, then this question: Please indicate whether you are pursuing any of the following certificates (check all that apply):

- Banking and Finance
- Entrepreneurship
- Global Business
- Human Resources Management
- Management Information Systems
- Managerial Accounting
- Personal Financial Planning
- Project Management
- Promotions Management
- Treasury Management
- I am not pursuing a certificate at this time

Every student selecting BS Accounting or any of the BS Business Administration options in Question 1 will answer the following questions. A five-point Likert scale will be used for the choices as follows: Strongly Agree – 5; Agree – 4; Neither Agree nor Disagree – 3; Disagree – 2; Strongly Disagree – 1; Did Not Complete Course at ECU – No score. The instructions for questions in this section follow:

Answer each question below based on your experience in the [insert program of study selected in Question 1] Program. Please indicate how much you agree or disagree with each of the following statements regarding the CORE COURSES in your program. If you did NOT take the course at ECU, please mark “Did Not Complete Course at ECU.”

1. I learned concepts in Computer Business Applications to be successful in my career.
2. I learned concepts in Financial Accounting to be successful in my career.
3. I learned concepts in Managerial Accounting to be successful in my career.

4. I learned concepts in Business and Economic Statistics to be successful in my career.
5. I learned concepts in Principles of Macroeconomics to be successful in my career.
6. I learned concepts in Principles of Microeconomics to be successful in my career.
7. I learned concepts in Business Communications and Report Writing to be successful in my career.
8. I learned concepts in Financial Management to be successful in my career.
9. I learned concepts in Global Business to be successful in my career.
10. I learned concepts in Principles of Management to be successful in my career.
11. I learned concepts in Management Information Systems to be successful in my career.
12. I learned concepts in Principles of Marketing to be successful in my career.
13. I learned concepts in Production/Operations Management to be successful in my career.
14. I learned concepts in Ethics for Accountants/Business Ethics to be successful in my career.
15. I learned concepts in Business Strategy and Policy to be successful in my career.
16. Overall, I learned concepts in all of my CORE COURSES to be successful in my career.

Every student selecting BS Accounting or any of the BS Business Administration options in Question 1 will answer the following questions. A five-point Likert scale will be used for the choices as follows: Strongly Agree – 5; Agree – 4; Neither Agree nor Disagree – 3; Disagree – 2; Strongly Disagree – 1. The instructions and questions in this section follow:

Answer each question below based on your experience in the [insert program of study selected in Question 1] Program. Please indicate how much you agree or disagree with each of the following statements.

17. I learned writing skills to be successful in my career.
18. I learned oral communication skills to be successful in my career.
19. I learned computer literacy skills to be successful in my career.
20. I developed critical thinking skills to be successful in my career.
21. I developed ethical decision-making skills to be successful in my career.
22. I developed global business skills to be successful in my career.
23. I learned concepts in all of my ADVANCED COURSES to be successful in my career.

Every student selecting BS Accounting or any of the BS Business Administration options in Question 1 **that also indicated** they were pursuing one or more certificates in the second question above will answer the following questions. A five-point Likert scale will be used for the choices as follows: Strongly Agree – 5; Agree – 4; Neither Agree nor Disagree – 3; Disagree – 2; Strongly Disagree – 1. The instructions and questions in this section follow:

Answer each question below based on your experience pursuing one or more certificates. Please indicate how much you agree or disagree with each of the following statements.

24. I learned concepts in my [insert the **first certificate** chosen above] Certificate courses to be successful in my career.
25. I learned concepts in my [insert the **second certificate** chosen above] Certificate courses to be successful in my career.
26. I learned concepts in my [insert the **third certificate** chosen above] Certificate courses to be successful in my career.
27. I learned concepts in my [insert the **fourth certificate** chosen above] Certificate courses to be successful in my career.

Every student in the MS Accounting Program will answer the following questions. A five-point Likert scale will be used for the choices as follows: Strongly Agree – 5; Agree – 4; Neither Agree nor Disagree – 3; Disagree – 2; Strongly Disagree – 1; Did Not Complete Course at ECU – No score. The instructions for questions in this section follow:

Answer each question below based on your experience in the MS Accounting Program. Please indicate how much you agree or disagree with each of the following statements. If you did NOT take the course at ECU, please mark “Did Not Complete Course at ECU.”

28. I learned concepts in Cost Accounting I to be successful in my career.
29. I learned concepts in Intermediate Accounting I to be successful in my career.
30. I learned concepts in Federal Income Tax Accounting to be successful in my career.
31. I learned concepts in Intermediate Accounting II to be successful in my career.
32. I learned concepts in undergraduate Auditing to be successful in my career.
33. I learned concepts in Business and Economic Statistics to be successful in my career.
34. I learned concepts in The Legal Environment of Business to be successful in my career.
35. I learned concepts in Principles of Microeconomics to be successful in my career.
36. I learned concepts in Financial Management to be successful in my career.
37. I learned concepts in Management Information Systems to be successful in my career.
38. I learned concepts in Development of Accounting Theory to be successful in my career.
39. I learned concepts in Advanced Auditing to be successful in my career.
40. I learned concepts in Forensic Accounting and Fraud Examination to be successful in my career.
41. I learned concepts in CPA Prep to be successful in my career.

Every student in the MS Accounting Program will answer the following questions. A five-point Likert scale will be used for the choices as follows: Strongly Agree – 5; Agree – 4; Neither Agree nor Disagree – 3; Disagree – 2; Strongly Disagree – 1. The instructions for questions in this section follow:

Answer each question below based on your experience in the MS Accounting Program. Please indicate how much you agree or disagree with each of the following statements.

42. I learned writing skills to be successful in my career.
43. I learned oral communication skills to be successful in my career.
44. I learned computer literacy skills to be successful in my career.
45. I developed critical thinking skills to be successful in my career.
46. I developed ethical decision-making skills to be successful in my career.
47. I developed global business skills to be successful in my career.
48. The MS Accounting Program’s courses and resources prepared me for the Uniform CPA Exam.

Every student in the Master in Management Program will answer the following questions. A five-point Likert scale will be used for the choices as follows: Strongly Agree – 5; Agree – 4; Neither Agree nor Disagree – 3; Disagree – 2; Strongly Disagree – 1; Did Not Complete Course at ECU – No score. The instructions for questions in this section follow:

Answer each question below based on your experience in the Master in Management Program. Please indicate how much you agree or disagree with each of the following statements. If you did NOT take the course at ECU, please mark “Did Not Complete Course at ECU.”

49. I learned concepts in Accounting for Managers to be successful in my career.
50. I learned concepts in Advanced Employment and Labor Law to be successful in my career.
51. I learned concepts in Economics for Managers to be successful in my career.
52. I learned concepts in Finance for Managers to be successful in my career.
53. I learned concepts in Research Methods for Managerial Decision Making to be successful in my career.
54. I learned concepts in Foundations of Management to be successful in my career.
55. I learned concepts in Leadership and Organizational Behavior to be successful in my career.
56. I learned concepts in Advanced Marketing Management to be successful in my career.

Every student in the Master in Management Program will answer the following questions. A five-point Likert scale will be used for the choices as follows: Strongly Agree – 5; Agree – 4; Neither Agree nor Disagree – 3; Disagree – 2; Strongly Disagree – 1. The instructions for questions in this section follow:

Answer each question below based on your experience in the Master in Management Program. Please indicate how much you agree or disagree with each of the following statements.

57. I learned writing skills to be successful in my career.
58. I learned oral communication skills to be successful in my career.
59. I learned computer literacy skills to be successful in my career.
60. I developed critical thinking skills to be successful in my career.
61. I developed ethical decision-making skills to be successful in my career.
62. I developed global business skills to be successful in my career.
63. The Master in Management Program’s courses and resources prepared me for my career.

All students taking the survey will answer the following questions. Five text boxes will be needed for each of the first three questions. The instructions and questions in this section follow:

Finally, please provide us the following information:

In your opinion, what are the strengths of the [insert program of study selected in Question 1] Program? List no more than 5.

[Insert 5 text boxes]

What experiences at the Stonecipher School of Business best prepared you to meet your career responsibilities and/or aspirations? List no more than 5.

[Insert 5 text boxes]

What would you suggest we add, eliminate, or change in the Stonecipher School of Business? List no more than 5.

[Insert 5 text boxes]

Are you a first-generation college student?

[Yes/No]

Are you presently employed in your career field or have you accepted a job in your career field upon graduation?

[Yes/No]

Approximate amount of outstanding education loans at the time of graduation: [text box]

Amount of outstanding education loans incurred while at ECU: [text box]

Did you work the majority of time you were a student at ECU? [Full-Time/Part-Time/Did Not Work]

How likely are you to recommend the Stonecipher School of Business to a friend or family member?
[Use a scale from 10 – 0 where 10 equals Very Likely and 0 equals Not at All Likely]

Appendix D: Peregrine Advanced Accounting Exam

Peregrine Academic Services (PAS) provides assessment services for performing direct assessment of learning outcomes in a range of academic disciplines. The online exams are used to evaluate retained student knowledge in relation to the academic program's learning outcomes. This document outlines the undergraduate accounting assessment service. The assessment service is designed for use by U.S.-based schools and programs.

PAS places a high priority on ensuring the validity and reliability of the assessment services. These practices begin at the design stage and continue through beta-testing, and with ongoing regularly scheduled quality reviews. Multiple processes and approaches are used to ensure ongoing validity and reliability of all PAS exams.

The academic program manager selects topics that align with their learning outcomes in the program curriculum. The exams include 10 questions for each topic, and each exam is unique as questions are selected at random from the test bank with 50 – 200 questions per topic. **The SSB Assessment Committee has selected the following topics which align with the Accounting Program's curriculum above the basic courses of Financial Accounting and Managerial Accounting.** Each topic is further divided into subtopics which are also listed below.

1. Auditing
 - A. Audit Reports
 - B. Legal Liability
 - C. Audit Evidence
 - D. Audit Planning and Analytical Procedures
 - E. Fraud Auditing
 - F. Audit Strategy and the Audit Program
 - G. Completing the Audit
 - H. Internal and Government Financial Auditing and Operations Auditing
2. Completing the Accounting Cycle
 - A. Accounting Worksheet
 - B. Assets and Liabilities as Current or Long-Term
 - C. Closing a Revenue, Expense, and Dividend Accounts
 - D. Post-Closing Trial Balance
 - E. Reversing Entries
 - F. The Effect of Various Transactions on the Current Ratio and the Debt Ratio
3. Corporations: Effects on Retained Earnings and the Income Statement
 - A. Corporate Income Statement Including Earnings-Per-Share
 - B. Restrictions on Retained Earnings
 - C. Stock Dividends
 - D. Stock Splits
 - E. Treasury Stock
4. Corporations: Paid-In Capital and the Balance Sheet
 - A. Cash Dividends
 - B. Different Stock Values in Decision-Making
 - C. Income Tax of a Corporation
 - D. Issuance of Stock and Stockholders' Equity Section of a Corporation Balance Sheet
 - E. Issuing Bonds Compared to Issuing Stocks
 - F. Retained Earnings Transactions

- G. Return on Assets and Return on Stockholders' Equity
- H. The Characteristics of a Corporation
- I. The Two Sources of Stockholders' Equity and the Classes of Stock
- 5. Cost Accounting
 - A. Activity-Based Costing and Activity-Based Management
 - B. Cost Terms and Purposes
 - C. Cost-Volume-Profit Analysis
 - D. Job Costing
 - E. Master Budget and Responsibility Accounting
- 6. Internal Control and Cash
 - A. Bank Reconciliation and Journals for Related Entries
 - B. Components of Internal Control and Control Procedures
 - C. Control Procedures Unique to E-Commerce
 - D. Ethical Dilemmas in an Internal Control Situation
 - E. Internal Control
 - F. Internal Controls to Cash Payments
 - G. Internal Controls to Cash Receipts
 - H. Petty Cash Transactions
 - I. Sarbanes-Oxley Act
 - J. Use of a Bank Account as a Control Device
- 7. Long-Term Liabilities, Bonds Payable, and Classification of Liabilities on the Balance Sheet
 - A. Bonds Payable
 - B. Interest Expense on Bonds with the Straight-Line Amortization Method
 - C. Liabilities on the Balance Sheet
 - D. Long-Term Notes Payable and Mortgages Payable
 - E. Retire Bonds Payable
 - F. Time Value of Money: Present Value of a Bond and Effective-Interest Amortization
- 8. Overview of Management Accounting
 - A. Costs and Income Statement and Statement of Cost of Goods Manufactured for a Manufacturing Company
 - B. Costs and Income Statement for a Merchandising Company
 - C. Costs and Income Statement for a Service Company
 - D. Ethical Standards in Decision-Making
 - E. Management Accounting from Financial Accounting
 - F. Trends in the Business Environment and Role of Management Accountability
- 9. Plant Assets and Intangibles
 - A. Cost of a Plant Asset
 - B. Depreciation
 - C. Disposal of an Asset by Sale or Trade
 - D. Ethical Issues Related to Plant Assets
 - E. Intangible Assets
 - F. Natural Resources
- 10. Receivables
 - A. Allowance Method to Account for Uncollectibles
 - B. Common Types of Receivables and Internal Controls for Receivables
 - C. Direct Write-Off Method for Uncollectibles
 - D. Discounting a Note Receivable
 - E. Journal Credit-Card and Debit-Card Sales
 - F. Note Receivable

- G. Receivables on a Balance Sheet, Acid-Test Ratio, Days' Sales in Receivables, Accounts Receivable Turnover Ratio for Credit-Card, Debit-Card, and Credit-/Debit-Card
- 11. Recording Business Transactions
 - A. Accounts, Journals, and Ledgers Related to Recording Transactions and Common Accounts
 - B. Debits, Credits, and Normal Account Balances, Double-Entry Accounting, and T-Accounts
 - C. Journalize and Posting Transactions to Ledger
 - D. Steps of Transaction Recording Process
 - E. Trial Balance from T-Accounts
- 12. Taxation: Individuals
 - A. Deductions and Losses
 - B. Determination of Tax
 - C. Gross Income: Exclusions
 - D. Gross Income: Inclusions
 - E. Itemized Deductions
 - F. Losses and Bad Debts
 - G. Property Transactions: Capital Gains and Losses
 - H. Taxation Overview
- 13. The Adjusting Process
 - A. Accounting. Concept, Revenue Recognition and Matching Principles, and Time Period Concept
 - B. Accrual and Cash-Basis Accounting
 - C. Adjusted Trial Balance
 - D. Adjusting Entries
 - E. Financial Statements from Adjusted Trial Balance
 - F. Journalize and Post Adjusting Entries
- 14. The Statement of Cash Flows
 - A. Cash Flows
 - B. Noncash Investing and Financing Activities
 - C. Operating, Investing, and Financing Cash Flows
 - D. Purposes of Statement of Cash Flows
 - E. Statement of Cash Flows by the Direct Method
 - F. Statement of Cash Flows by the Indirect Method

Appendix E: SSB Writing Assessment Rubric

This written assessment rubric is designed around business writing assignments, including reports. The rubric is sectioned in three parts: correctness, style, and content. Each item in the table is evaluated on a scale of 5 – 1, with 5 being the highest and 1 being the lowest.

Correctness: This phase of writing is actually editing. The correctness phase ensures that writing conforms to standard English and document formatting. This phase identifies adherence to grammar, spelling, punctuation, reading level, and document formatting based on standard business document formats.

	Grammar
5	Writer establishes credibility with nearly perfect grammar.
4	Document contains some errors in grammar, but none that challenge reader understanding.
3	Document contains several errors in grammar that begin to hurt the writer’s credibility.
2	Document contains frequent or persuasive errors in grammar that create barriers to reader understanding and seriously hurt the writer’s credibility.
1	Document contains excessive errors in grammar and destroys the writer’s credibility.

	Spelling
5	Writer establishes credibility with nearly perfect spelling.
4	Document contains some spelling errors, but none that challenge reader understanding.
3	Document contains several spelling errors that begin to hurt the writer’s credibility.
2	Document contains frequent or persuasive spelling errors that create barriers to reader understanding and seriously hurt the writer’s credibility.
1	Document contains excessive spelling errors and destroys the writer’s credibility.

	Punctuation (using U.S. English rules)
5	Writer establishes credibility with nearly perfect punctuation.
4	Document contains some errors in punctuation, but none that challenge reader understanding.
3	Document contains several errors in punctuation that begin to hurt the writer’s credibility.
2	Document contains frequent or persuasive errors in punctuation that create barriers to reader understanding and seriously hurt the writer’s credibility.
1	Document contains excessive errors in punctuation and destroys the writer’s credibility.

	Reading Level
5	Writer establishes credibility with words that are on a level that is understandable to the intended audience.
4	Document contains parts that have reading level errors, but none that challenge reader understanding.
3	Document contains several reading level errors that begin to hurt the writer’s credibility.
2	Document contains frequent or persuasive reading level errors that create barriers to reader understanding and seriously hurt the writer’s credibility.
1	Document contains excessive errors reading level that destroys the writer’s credibility.

	Document Format (Design and Appearance)
5	Document uses design elements (white space, line spacing, indents, margins, titles and sub-titles, font size and style, etc.) that follow standard business formats for the type of document assigned.
4	Document is clean, but the appearance could be improved by more closely following and adhering to standard business formats for the type of document assigned.
3	Document has an amateurish look to it and/or is in need of a more professional appearance that follows standard document formats for the type of document assigned. The audience may be confused.
2	Document appears sloppy and unprofessional, and that sloppiness will certainly cause the audience to be confused.
1	Document looks as if the writer does not care about the appearance. The audience is completely confused and the appearance may even be misleading.

Style: This phase of writing goes beyond correctness. This phase involves evaluating the student work for word choice (choosing the right words), audience, writing effective sentences, developing logical paragraphs, and setting an appropriate overall tone.

	Words
5	Document uses words that are clear, concrete, vigorous, concise, and positive (when appropriate).
4	Document uses words that are mostly clear, concrete, vigorous, concise and positive, but no word usage errors that challenge the reader's understanding or hurt the writer's credibility.
3	Document contains several errors in word usage that begin to hurt the writer's credibility.
2	Document contains frequent or pervasive word usage errors that create barriers to understanding and seriously hurt the writer's credibility.
1	Document contains excessive errors in word usage that destroys the writer's credibility.

	Audience
5	Document is written for a clearly defined audience and has addressed that audience expertly and the writer has expertly followed the directions of the assignment/task.
4	Document audience is clear and the writer has done a good job of addressing the intended audience.
3	Document's treatment of the audience is somewhat confusing; the writer does not seem to understand the audience of the document and may not have clearly understood the assignment/task.
2	Document's treatment of the audience appears unprofessional and/or it is not clear who is being addressed, and the writer has not followed the directions for this assignment/task.
1	Document makes no effort to connect with an audience.

	Sentence Style: Flow of Writing
5	Document uses clear, concise writing, making it easy to read. The writer used a variety of sentence types that effectively subordinate ideas (complex), coordinate relationships (compound), and add emphasis (simple).
4	Document uses a writing style and sentence structure that is good, but perhaps the writer could have written more clearly and/or written more concisely.
3	Document has some awkward and clumsy style, and/or the writer uses sentence structure that is unsophisticated.
2	Document has little coherent structure in the sentence style and is confusing.
1	Document's sentence structure and sentence style is completely disorganized.

	Paragraph Development
5	Document flow within paragraphs is logical and consistent, developing a single idea consistently. The writer uses effective transitional words, pronouns, repetition when appropriate, parallel structure and controls paragraph length.
4	Document flow within paragraphs sometimes lacks consistent and logical development or sometimes overlooks effective transitional words, pronouns, repetition when appropriate, parallel structure and paragraph length, but does not create barriers to understanding and does not seriously hurt the writer's credibility.
3	Document flow within paragraphs is sometimes confusing, and may hurt the writer's credibility.
2	Document paragraph development has little coherent structure and is confusing, and will hurt the writer's credibility.
1	Document paragraph development is completely disorganized.

	Overall Tone
5	Document is confident, courteous and sincere, and nondiscriminatory.
4	Document is mostly confident, courteous and sincere, and nondiscriminatory, but does not hurt the writer's credibility.
3	Document contains several errors in tone that begin to hurt the writer's credibility.
2	Document contains frequent or pervasive tone errors that create barriers to understanding and hurt the writer's credibility.
1	Document contains excessive errors in tone that destroys the writer's credibility.

Content: This phase of writing includes the following: is the content appropriate for the purpose of the assignment; is the purpose clear to the audience; is the writing sensitive to the needs of the reader; is all of information necessary; is any needed information missing; and evidence (ethics)?

	Appropriate Purpose
5	Document is appropriate for the purpose of the assignment.
4	Document mostly identifies the purpose, but does not hurt the writer's credibility.
3	Document identifies the purpose, but fails to completely associate the purpose with the assignment and begins to hurt the writer's credibility.
2	Document purpose is confusing and does not address the assignment effectively.
1	Document fails to identify the purpose.

	Sensitivity to Audience Needs
5	Document is sensitive to the needs of the audience and the assignment.
4	Document is mostly sensitive to the needs of the audience and the assignment, but does not hurt the writer's credibility.
3	Document begins to lack sensitivity to the audience and the assignment needs, and may hurt the writer's credibility.
2	Document need is confusing and does not address the assignment effectively.
1	Document fails meet the audience and assignment needs.

	Content
5	Document contains all necessary content for the purpose of the assignment.
4	Document mostly includes all necessary content, but does not hurt the writer's credibility.
3	Document omits some content for the purpose of the assignment, and begins to hurt the writer's credibility.
2	Document omits enough content to effectively complete the purpose of the assignment.
1	Document fails to include major portions of required content to complete the assignment.

	Evidence (Ethics)
5	Document has excellent use of research and sources, helping strengthen/build the document's main point(s) with this material.
4	Document makes good use of research and sources; in a few places the document's main point(s) could have been strengthened with additional evidence.
3	Document would be substantially strengthened with more/better evidence, and/or the evidence presented is formatted in an incorrect, sloppy, or distracting way.
2	Document is weak because of the lack of evidence and support, and/or the evidence used is formatted so poorly that it's difficult to tell what is cited.
1	Document's use of evidence is unacceptable for a college-level writer.

Appendix F: SSB Oral Communication Assessment Rubric

Evaluators are encouraged to assign a zero to any work sample or collection of work that does not meet benchmark (cell one) level performance.

	Capstone 10	Milestones 9 – 4		Benchmark 3 – 1	Points
Organization	Organizational pattern (specific introduction and conclusion, sequenced material within the body, and transitions) is clearly and consistently observable and is skillful and makes the content of the presentation cohesive.	Organizational pattern (specific introduction and conclusion, sequenced material within the body, and transitions) is clearly and consistently observable within the presentation.	Organizational pattern (specific introduction and conclusion, sequenced material within the body, and transitions) is intermittently observable within the presentation.	Organizational pattern (specific introduction and conclusion, sequenced material within the body, and transitions) is not observable within the presentation.	
Language	Language choices are imaginative, memorable, and compelling, and enhance the effectiveness of the presentation. Language in presentation is appropriate to audience.	Language choices are thoughtful and generally support the effectiveness of the presentation. Language in presentation is appropriate to audience.	Language choices are mundane and commonplace and partially support the effectiveness of the presentation. Language in presentation is appropriate to audience.	Language choices are unclear and minimally support the effectiveness of the presentation. Language in presentation is not appropriate to audience.	
Delivery	Delivery techniques (posture, gesture, eye contact, and vocal expressiveness) make the presentation compelling, and speaker appears polished and confident.	Delivery techniques (posture, gesture, eye contact, and vocal expressiveness) make the presentation interesting, and speaker appears comfortable.	Delivery techniques (posture, gesture, eye contact, and vocal expressiveness) make the presentation understandable, and speaker appears tentative.	Delivery techniques (posture, gesture, eye contact, and vocal expressiveness) detract from the understandability of the presentation, and speaker appears uncomfortable.	
Supporting Material	A variety of types of supporting materials (explanations, examples, illustrations, statistics, analogies, quotations from relevant authorities) make appropriate reference to information or analysis that significantly supports the presentation or establishes the presenter's credibility/authority on the topic.	Supporting materials (explanations, examples, illustrations, statistics, analogies, quotations from relevant authorities) make appropriate reference to information or analysis that generally supports the presentation or establishes the presenter's credibility/authority on the topic.	Supporting materials (explanations, examples, illustrations, statistics, analogies, quotations from relevant authorities) make appropriate reference to information or analysis that partially supports the presentation or establishes the presenter's credibility/authority on the topic.	Insufficient supporting materials (explanations, examples, illustrations, statistics, analogies, quotations from relevant authorities) make reference to information or analysis that minimally supports the presentation or establishes the presenter's credibility/authority on the topic.	
Central Message	Central message is compelling (precisely stated, appropriately repeated, memorable, and strongly supported.)	Central message is clear and consistent with the supporting material.	Central message is basically understandable but is not often repeated and is not memorable.	Central message can be deduced, but is not explicitly stated in the presentation.	
Total Points					

Appendix G: SSB Computer Literacy Skills Assessment Rubric

MS Word Assessment		
Difficulty	Question Text	Points
Easy	Add the Spelling & Grammar command to the Quick Access Toolbar.	1
Medium	Check the document for spelling errors, and change all instances of the word athleets to athletes using a single command.	1
Easy	Use the Undo command to undo the last action taken.	1
Medium	Cut the selected text and paste it below the text Call for a free medical evaluation.	1
Easy	Open the dialog where you can review the number of words in the document.	1
Easy	Apply the italic character effect to the selected text.	1
Easy	Using the Format Painter, copy the formatting from the phrase no elevator access and apply the formatting to the word unable (it is in the last sentence of the second paragraph of the letter).	1
Easy	Change the selected text to a numbered list using the 1., 2., 3. format.	1
Easy	Change the text so it is justified .	1
Medium	Show the formatting marks in the document.	1
Easy	Increase the indent for the text by one level.	1
Medium	Add a right tab stop at the 6 inch mark on the ruler.	1
Easy	Apply the Integral theme to the document.	1
Medium	Apply the CONFIDENTIAL 1 watermark to the document.	1
Easy	Insert a hard page break.	1
Difficult	Add a header to the document using the Filigree format. Add the text MediSport Clinic Business Plan . When you are finished, close the header.	1
Difficult	Open the <i>Insert Hyperlink</i> dialog to add a hyperlink that reads See the Appendix to the document. The link should take the reader to the <i>Appendix</i> section in the same document.	1
Medium	Change the document's top and bottom margins to 1" and the right and left margins to 0.7" .	1
Difficult	Add a cover page to the document using the Retrospect style. Add MediSport, Inc. as the company name.	1
Medium	Print pages 3 through 5 of the document.	1
Easy	Use the Position Object command that will place the picture in the upper left corner of the page with square wrapping applied.	1
Medium	Add WordArt above the photograph in the brochure that reads A new approach to healing . Insert the WordArt using the first option in the WordArt gallery.	1
Easy	Insert a table that has four columns and four rows .	1
Easy	Delete the third row in the table.	1
Medium	Use the AutoFit command on the Ribbon to resize the table so it fits the contents of the table.	1
Medium	Add a footnote that reads: Testimonials from professional athletes available upon request . When you are finished, press Enter .	1
Medium	Add a citation that references the Celia Woodssource .	1

Difficult	From the <i>Source Manager</i> add the Neil Patella source from the <i>Master List</i> to the <i>Current List</i> and add the Celia Woods source from the <i>Current List</i> to the <i>Master List</i> . When you are finished, close the Source Manager .	1
Medium	Start a new mail merge for a letter .	1
Medium	Add a greeting line to the letter. Change the greeting line format so it will begin with the word To and use the format Mr. Randall for the name.	1
Total Points		30

MS Excel Assessment

Difficulty	Question Text	Points
Easy	Add the Spelling & Grammar command to the Quick Access Toolbar.	1
Medium	Check the document for spelling errors, and change all instances of the word athleets to athletes using a single command.	1
Easy	Use the Undo command to undo the last action taken.	1
Medium	Cut the selected text and paste it below the text Call for a free medical evaluation .	1
Easy	Open the dialog where you can review the number of words in the document.	1
Easy	Apply the italic character effect to the selected text.	1
Easy	Using the Format Painter, copy the formatting from the phrase no elevator access and apply the formatting to the word unable (it is in the last sentence of the second paragraph of the letter).	1
Easy	Change the selected text to a numbered list using the 1., 2., 3. format.	1
Easy	Change the text so it is justified .	1
Medium	Show the formatting marks in the document.	1
Easy	Increase the indent for the text by one level.	1
Medium	Add a right tab stop at the 6 inch mark on the ruler.	1
Easy	Apply the Integral theme to the document.	1
Medium	Apply the CONFIDENTIAL 1 watermark to the document.	1
Easy	Insert a hard page break.	1
Difficult	Add a header to the document using the Filigree format. Add the text MediSport Clinic Business Plan . When you are finished, close the header.	1
Difficult	Open the <i>Insert Hyperlink</i> dialog to add a hyperlink that reads See the Appendix to the document. The link should take the reader to the <i>Appendix</i> section in the same document.	1
Medium	Change the document's top and bottom margins to 1" and the right and left margins to 0.7" .	1
Difficult	Add a cover page to the document using the Retrospect style. Add MediSport, Inc. as the company name.	1
Medium	Print pages 3 through 5 of the document.	1
Easy	Use the Position Object command that will place the picture in the upper left corner of the page with square wrapping applied.	1
Medium	Add WordArt above the photograph in the brochure that reads A new approach to healing . Insert the WordArt using the first option in the WordArt gallery.	1
Easy	Insert a table that has four columns and four rows .	1
Easy	Delete the third row in the table.	1
Medium	Use the AutoFit command on the Ribbon to resize the table so it fits the contents of the table.	1

Medium	Add a footnote that reads: Testimonials from professional athletes available upon request. When you are finished, press Enter .	1
Medium	Add a citation that references the Celia Woodss source.	1
Difficult	From the <i>Source Manager</i> add the Neil Patella source from the <i>Master List</i> to the <i>Current List</i> and add the Celia Woods source from the <i>Current List</i> to the <i>Master List</i> . When you are finished, close the Source Manager .	1
Medium	Start a new mail merge for a letter .	1
Medium	Add a greeting line to the letter. Change the greeting line format so it will begin with the word To and use the format Mr. Randall for the name.	1
Total Points		30

MS Access Assessment

Difficulty	Question Text	Points
Easy	Open the Course table.	1
Medium	Add the Student table to the Relationships window.	1
Medium	Delete this student record.	1
Easy	Rename the table IncomingFreshmenStudents to: NewStudents	1
Medium	Change the Field Size property for the <i>RAS</i> StudentID field to 4 .	1
Difficult	From Design view, modify the Gender field to use a lookup list with Male and Female in a single column. Limit the field to values in the list only.	1
Medium	Modify the table relationships so that when a record is updated in the Department table, the related records in the Professor table will also be updated.	1
Easy	Create an automatic basic report from the Classes table.	1
Easy	Apply the Facet theme to this report without changing the view.	1
Medium	Select the DOB column and then move it to place it between the <i>FirstName</i> and <i>GPA</i> columns.	1
Medium	From Layout view, add automatic totals to the GPA column to calculate the average GPA.	1
Easy	Use the Simple Query Wizard to create a select query for a single table. Include these fields in this order: LastName , FirstName , Classification , and Credits fields from the <i>Students</i> table. Include every record in the results. Select the option to open the query to view information. Name the query Tuition and view the query results.	1
Medium	Modify this query to show only students who are freshmen. Add criteria to the <i>Classification</i> field to return only records where the classification is FR . Run the query.	1
Medium	Limit the query results to records where the value in the Credits field is greater than 120 . Run the query to view the results.	1
Medium	Add criteria to this query to return only the records where the value in the <i>Credits</i> field is >124 and the value in the <i>Classification</i> field is Sr . Run the query to view the results.	1
Medium	Add criteria to this query to return only the records where the value in the <i>DeptCode</i> field is ENG or CIS . Run the query to view the results.	1
Medium	Set the sort order so the results will display records with the highest number of credits first. Run the query and review the results.	1
Difficult	Add a new calculated field named Tuition in the first empty column to the right of the <i>Credits</i> field. The new field should calculate the value in the Credits field multiplied by 150 . Run the query to view the results.	1

Medium	Export the Tuition query to Excel, maintaining all data formatting and layouts. You do not need to change the location of the saved file or save the export steps.	1
Medium	Import data from the OperatingExpenses CSV file to a new table. Use the first row as field names. Do not change any field information. Use the AccountID field as the primary key. Accept the new table OperatingExpenses . Do not save the import.	1
Total Points		20
MS PowerPoint Assessment		
Difficulty	Question Text	Points
Easy	Add a new slide to the presentation that will include only a title for the slide.	1
Easy	Change the layout of the selected slide to use the Two Content layout.	1
Medium	Resize the selected placeholder so it is 4.8" tall and 7" wide .	1
Medium	Add a Step Up Process SmartArt diagram to the slide.	1
Medium	Change the alignment on the selected objects to be aligned along the left side.	1
Medium	Convert the text to a bulleted list using the Star Bullets style.	1
Easy	Apply the Facet theme to the presentation. It is the second option in the gallery.	1
Medium	Change the color theme for the presentation to Blue Warm .	1
Easy	Apply the Cut transition to the selected slide.	1
Medium	Change the weight of the outline on the selected text box to 3 pt .	1
Easy	Apply the Float In animation to the selected shape.	1
Medium	Hide the third slide in the presentation.	1
Medium	Add a footer to every slide in the presentation except the title slide that reads MediSport Clinic .	1
Easy	Switch to the view that allows you to see your notes while you are giving your presentation.	1
Medium	Print handouts of the presentation that display four slides in a horizontal layout.	1
Total Points		15

Appendix H: Simulation Rubrics

Strategic Analysis and Planning Measurement The Business Strategy Game (AYs 2014-2015 – 2016-2017)

Strategic Analysis and Planning is one of nine areas measured by the Business Strategy Game's Learning Assurance Report (LAR). According to the Business Strategy Game (BSG) literature, the LAR is useful in two very important respects: (1) It provides a clear overview of how well SSB students rank relative to others who have completed the competition-based simulation exercise and (2) Because the report offers highly credible evidence regarding the caliber of business understanding and decision-making prowess of students completing the simulation, it can be used to help assess whether a school's academic curriculum in business is providing students with the desired degree of business understanding and decision-making acumen.

Strategic Analysis and Planning was measured by assessing each team's strategic planning and strategic thinking skills derived from the scores achieved on the three-year strategic plan exercise. The overall percentile score is in comparison to all other U.S. undergraduate business school students using the BSG each year measured.

Critical Thinking and/or Decision-Making Skills Comp-XM Assessment (AYs 2017-2018 – present)

Critical Thinking and/or Decision-Making Skills is one of seven areas measured by the Assurance of Learning Report (ALR) based on the Comp-XM Assessment. According to the sites literature, the ALR presents Comp-XM learning outcome information that is comprehensively organized by seven general learning goals. These "Big 7" goals were generated from compiling over 270 specific learning goals collected from more than 50 different business schools, representing a wide variety of institutions (i.e., large/small, public/private, ranked/ unranked, and so forth). Analyzing this information revealed that seven broad learning goals inclusively summarized the pool of school-specific goals. In this sense, the Big 7 general learning goals are comprehensive and cover the vast majority of mission-driven assurance of learning activities conducted by today's schools of business.

One of these "Big 7" goals is Critical-Thinking and/or Decision-Making Skills. The ALR assesses each student's proficiency in areas such as complex problem solving, logical reasoning, and idea generation for making business-related decisions. The overall percentile score is in comparison to all other U.S. undergraduate business school students using the Comp-XM assessment each year measured.

Appendix I: Ethical Decision-Making Rubric

Evaluators are encouraged to assign a zero to any work sample or collection of work that does not meet minimum performance levels.

Case Analysis Steps	Standards				Points
Ethical Issues: Issue Identification	All ethical issues are properly identified (4 points)	Most ethical issues are properly identified (3 points)	Some ethical issues are properly identified (2 – 1 points)	No ethical issue is properly identified (0 points)	
Issue Definitions/Descriptions and Factual Support	Of those ethical issues identified, all are adequately defined/ described and supported by case facts (6 points)	Of those ethical issues identified, most issues identified are adequately defined/ described and supported by case facts (5 – 4 points)	Of those ethical issues identified, some issues identified are adequately defined/ described and supported by case facts (3 – 1 points)	No issue identified is adequately defined/described and supported by case facts (0 points)	
Stakeholder Analysis: Stakeholder Identification	All key stakeholders are properly identified (6 points)	Most key stakeholders are properly identified (5 – 4 points)	Some key stakeholders are properly identified (3 – 1 points)	No key stakeholder is properly identified (0 points)	
Identification of Stakes	Of those stakeholders identified, all important stakes are properly listed (4 points)	Of those stakeholders identified, most important stakes are properly listed (3 points)	Of those stakeholders identified, some important stakes are properly listed (2 – 1 points)	Of those stakeholders identified, no important stakes are properly listed (0 point)	
Ethical Decisions	All short- and long-term ethical issues are resolved through the use of ethical decisions (10 points)	Most short- and/or long-term ethical issues are resolved through the use of ethical decisions (9 – 6 points)	Some short- and/or long-term ethical issues are resolved through the use of ethical decisions (5 – 1 points)	Alternate decisions or unethical decisions are used to attempt to resolve the ethical issues identified (0 points)	
Nonconsequentialist Analysis: Subcharacteristic Identification and Definition	Four of the top subcharacteristics are properly identified and properly defined (4 points)	Three of the top subcharacteristics are properly identified and properly defined (3 points)	Two of the top subcharacteristics are properly identified and properly defined (2 points)	One of the top subcharacteristics is properly identified and properly defined (1 point)	
Subcharacteristic Justification	All subcharacteristics are properly used to justify why chosen decisions are ethical (6 points)	Most of the subcharacteristics are properly used to justify why chosen decisions are ethical (5 – 3 points)	Some of the subcharacteristics are properly used to justify why chosen decisions are ethical (2 – 1 points)	None of the subcharacteristics are properly used to justify why chosen decisions are ethical (0 points)	
Consequentialist Analysis: Stakeholder Stake Categorization	All stakes identified in the stakeholder analysis are properly categorized as a benefit and/or cost (8 points)	Most stakes identified in the stakeholder analysis are properly categorized as a benefit and/or cost (7 – 5 points)	Several stakes identified in the stakeholder analysis are properly categorized as a benefit and/or cost (4 – 1 (points)	No stakes identified in the stakeholder analysis are properly categorized as a benefit and/or cost (0 points)	
Identification of Decision Benefits/Costs	All benefits and/or costs of decisions are properly categorized (2 points)	Several benefits and/or costs of decisions are properly categorized (1 points)	No benefits and/or costs of decisions are properly categorized (0 points)		
Total					

Appendix J: SSB Global Perspective Assessment Rubric

Evaluators are encouraged to assign a zero to any work sample or collection of work that does not meet beginner (cell one) level performance.

	Advanced: 4	Proficient: 3	Novice: 2	Beginner: 1	Points
Identification of Global Factors	Detailed identification of all relevant global factors.	Clear identification of relevant global factors.	Some identification of most of the relevant global factors.	No or incomplete identification of some or all or the following relevant global factors: Economics, Cultural, Legal, Demographic	
Analysis of Global Factors	Detailed and accurate analysis of impact of relevant global factors.	Clear analysis of impact of global factors; Accurate analysis of impact.	Some analysis of impact of global factors; Some inaccuracies in analysis.	No analysis of impact of relevant global issues; erroneous analysis of impact.	
Application of Analysis to Management Situation	Comprehensive application of analysis to specific management situations; Strong conclusions made; Creative recommendations given.	Clear application of analysis to specific management situation; Valid conclusions and good recommendations given.	Some application of analysis to specific management situation; Weak conclusions or recommendations made.	No application of analysis to specific management situation; Incorrect conclusions or recommendations made.	
Total Points					