

# MSU Departmental Assessment Update Spring 2012

Department: College of Business

Department Head: Kregg Aytes, Dean

Assessment Coordinator: Susan Dana  
Assoc. Dean for Academic Affairs

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## Degrees/Majors/Options Offered by College

Note: The College of Business does not have departments.

- Bachelor of Science in Business with options in:
  - Accounting
  - Finance
  - Management
  - Marketing
- Minors in:
  - Accounting
  - Business Administration
  - Entrepreneurship and Small Business Management
  - International Business
  - Management of Information Technology
- Master of Professional Accountancy

**Montana State University  
College of Business**

**Student Learning Assessment Plan Activity and Results Update  
Spring 2012**

**I. Background**

The Assessment of Learning (AoL) Committee of the College of Business manages the assessment of learning process in the College by: identifying, developing and revising assessment methodologies; administering the assessment tools; analyzing the results; and making recommendations for changes to the curriculum to the College's Academic Programs Committee, which in turn makes recommendations to the College's faculty.

The AoL Committee in 2011-12 consisted of eight volunteer faculty members, including four tenure track faculty members, two adjunct faculty members, the coordinator of the Bracken Business Communication Clinic, and the Associate Dean for Academic Affairs who chaired the committee. Members represented all options in the College although the Accounting representative was on sabbatical.

**II. Assessment of Learning in Undergraduate Program**

The College's mission statement contains learning goals in knowledge of business, critical thinking, quantitative reasoning, oral and written communication, ethical decision making and lifelong learning. The following is a summary of the status of assessment activities relative to each learning goal.

**A. Knowledge of Business**

Learning Outcomes

Students shall acquire a common body of knowledge and vocabulary of business. As articulated in course syllabi, students shall gain knowledge of the theory and practices used in management of organizations, operations, and human resources; accounting; corporate finance; marketing; information systems and technology; and law. As they specialize further in their respective option(s), students shall demonstrate their ability to integrate this knowledge in solving business problems.

Goal and Objective

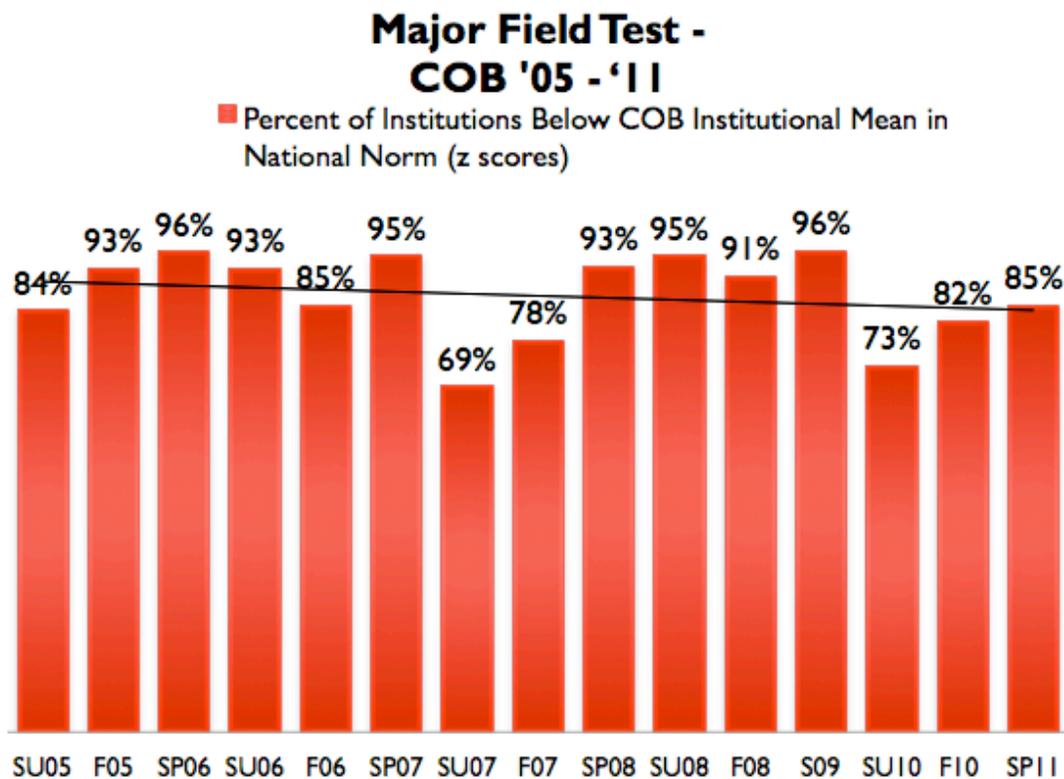
Students will have strong working knowledge of fundamental concepts in accounting, finance, management, marketing, information technology, strategy and law. The College's institutional mean on the Major Field Test will regularly fall in the top quartile.

Assessment Activities and Results

The College has administered the Major Field Test in Business to 1079 seniors in the Senior Seminar, BUS 474, since summer 2005. Overall, since summer 2005 the College's institutional mean on the MFT is at the 90th percentile compared to over 650 other undergraduate business programs.

Because of the \$5500 cost of the MFT, it was not administered in 2009 – 2010 nor 2011-12. The MFT, it be administered again this coming academic year, AY 2012-13.

The College’s performance is summarized in the following chart. Over the 5 year period shown, the College’s institutional average was 90.1 percent indicating that MSU’s College of Business Students scored higher than 90% of all business students taking this exam. In the chart the horizontal line indicates the trend in scores. This trend appears to be slightly downward and the 2010 – 2011 results do appear lower than the previous years.



### ***B. Critical Thinking***

#### Learning Outcomes

Critical thinking is the process of purposeful, self-regulatory judgment.<sup>1</sup> Critical thinking is defined as the ability to structure and synthesize ambiguous information, to sort relevant from irrelevant information, to apply technical knowledge to new problem settings, to analyze and summarize information and to interpret the results of analysis. Critical thinking makes use of the higher cognitive objectives: application, analysis, synthesis, and evaluation.

#### Goal

Students will be able to engage in critical thinking to solve business problems.

#### Objectives

<sup>1</sup> The American Philosophical Association. (1990) *Critical Thinking: A Statement Of Expert Consensus For Purposes Of Educational Assessment And Instruction*, ("the Delphi Report"). ERIC Doc. No. ED 315-423, pp. 80.

1. Students will be able to:
  - a. Correctly identify the problem or issue;
  - b. Identify relevant facts and data, including reconciling disparate information;
  - c. Analyze the problem or issue using general principles to create reasonable solutions and/or predictions; and
  - d. Make a clear decision based on consistent evidence and prior analysis.
2. 75% of seniors will meet or exceed expectations on each element of the rubric.

Assessment Activities and Results

During 2009 the AoL Committee developed a Framework for Critical Thinking that offers a consistent model of critical thinking that all faculty members can use to teach the process of critical thinking. This model, which is based on a variety of existing critical thinking models, requires a student to follow the same steps to analyze and solve any problem. It is broad enough to be relevant to any discipline but specific enough to require a student to follow a deliberate process. The Committee's expectation is that by the time a student graduates, s/he will have encountered and used this model so often that s/he will remember and use the model as a matter of course.

The current model, PEAS, was first used in MGMT 204, Introduction to Business, in spring 2010. Subsequently it has been widely used throughout the college. The PEAS model stands for the following:

Problem	Define the problem to be solved. What question(s) do you have to answer? Be careful! It is not always obvious what is the real problem and what is merely a symptom of the problem.
Evidence	Identify relevant facts and data. Ask yourself: <ul style="list-style-type: none"> <li>• How do I know these are facts rather than opinions, inferences or assumptions?</li> <li>• From what perspective am I viewing the evidence? Are there other perspectives from which to view the evidence?</li> <li>• What additional information do I need?</li> </ul>
Analysis	Generate and evaluate three or four alternative solutions to the problem in light of the evidence and relevant rules, theories, models, concepts, techniques, perspectives or guidelines. Ask yourself: <ul style="list-style-type: none"> <li>• Does each alternative really address the problem to be solved?</li> <li>• How well does the evidence support each alternative?</li> <li>• Do I need to find more or different evidence or data to help me generate and/or assess alternatives?</li> <li>• What are the strengths and weaknesses of each alternative?</li> <li>• What assumptions and inferences am I making? Are these justified?</li> <li>• What are the practical implications of each alternative?</li> <li>• What criteria will I use to determine which is the optimal alternative?</li> </ul>
Solution	Choose the optimal solution. Test your solution to make sure it addresses the problem, is based on good evidence, does not ignore relevant facts and data, and meets your decision-making criteria. Explain why your solution is better than the alternatives.

The full PEAS Framework for Critical Thinking was attached to the 2009 – 2010 version of this report. The PEAS Framework for Critical Thinking and the COB’s Critical Thinking Rubric have been distributed to all faculty in the College of Business. Approximately, 50% of the faculty have use the tool, 50% find it effective, and 77% expressed a desire to learn more about how to use the tool effectively.

On November 30, 2010, members of the CoB AoL Committee conducted a panel discussion MSU’s Teaching and Learning Committee on our techniques for assessing writing and critical thinking. The PEAS framework and our Critical Thinking Rubric had a central role in that panel discussion.

The following table shows the results of the Critical Thinking Assessment conducted Spring 2012 using a sample of student cases from students in the capstone BUS 474 course. These figures indicate that well over 75% of our students meet or exceed expectations. However, the very low percentages exceeding expectations is somewhat troubling.

<b>Critical Thinking</b>	<b>% Not Meeting Expectations</b>	<b>% Meeting Expectations</b>	<b>% Exceeding Expectations</b>
Problem	13	87	0
Evidence	7	87	7
Analysis	7	93	0
Solution	7	87	7
<b>Overall</b>	<b>8</b>	<b>88</b>	<b>3</b>

### ***C. Quantitative Reasoning***

#### Learning Outcomes

Quantitative reasoning is the ability to use mathematical concepts to understand and interpret data, make sound inferences, draw logical conclusions and make well-supported decisions. Quantitative reasoning, as a component of critical thinking, requires the use of application, analysis, synthesis and evaluation.

#### Goal

Students will be able to employ quantitative reasoning as a tool for solving business problems.

#### Objectives

1. Students will be able to:
  - a. Interpret mathematical models such as formulas, graphs and tables and draw inferences from them;
  - b. Represent quantitative information symbolically, visually, numerically and verbally;
  - c. Evaluate quantitative information while recognizing its limitations;
  - d. Integrate quantitative information into decisions and recommendations.
2. 75% of seniors will meet or exceed expectations on each element of the rubric.

#### Assessment Activities and Results

While seniors in the College of Business consistently score well above the 90<sup>th</sup> percentile on the quantitative reasoning part of the Major Field Test in Business, faculty were concerned that student’s quantitative skills were not as well developed as they should be.

The AoL Committee began the process of articulating a minimal set of quantitative skills that students must possess. The distinction between quantitative skills and quantitative reasoning was discussed at length. The consensus that emerged was that quantitative reasoning is a subset of the more general critical thinking and that students need quantitative skills to use within our critical thinking framework to perform quantitative reasoning. Ten essential quantitative skills have been articulated and affirmed by the faculty. The top-ten quantitative skills are:

**Statistical Analysis – perform and Interpret basic statistical tests**

1. Identify and select random samples.
2. Perform data manipulations (e.g. percentages, percentage changes, absolute numbers), and organize data graphically.
3. Calculate and interpret measures of central tendency (mean, median and mode), measures of dispersion (range, variance and standard deviation), and correlations between elements given a data set. Calculate and interpret hypothesis tests for means and proportions (including those from two or more populations).
4. Use linear regression to examine the hypothesized relationships between variables and evaluate the probability that the observed relationship could be attributed to sampling error or chance.

**Financial Analysis:**

5. Apply and interpret time value of money concepts.
6. Calculate and interpret the net present value of a proposed business project given a schedule of the projected costs, benefits (capital budget) and cost of capital (hurdle rate).
7. Explain how assets, liabilities, equity, income, and expenses are represented in the income statement, balance sheet, and statement of cash flows. Explain the relationship between net income and retained earnings.
8. Determine and interpret the trended and current financial condition of a firm using standard accounting statements, financial ratios and comparisons to industry standards.

**Managerial Analysis:**

9. Segregate production costs into fixed and variable categories and calculate a breakeven point using a contribution margin approach. Describe how a change in costs or selling price will impact the breakeven point.
10. Given historical data regarding such things as sales, costs or production levels, use linear trend and/or averaging techniques to forecast future values.

The curriculum in each Option has been mapped to indicate where the above skills are either taught or reinforced. The next step is to work with each Option and instructors in the mapped courses to insure that all COB students have sufficient repetitions/applications of these skills to insure they are mastered. Until this approach is completed, we continue to rely upon our students' performance on the quantitative MFT questions. Those scores continue to be above the 90<sup>th</sup> percentile.

***D. Written Communication***

### Learning Outcomes

Effective written communication demonstrates professionalism and the use of standard business English. Such writing is direct, courteous, grammatically correct, and not overly casual. A student's writing must demonstrate appropriate sentence structure, mechanics, grammar, word usage, tone and word choice, organization and focus, and development of ideas.

### Goal

Students will be able to communicate effectively and professionally in writing.

### Objectives

1. Students will:
  - a. Organize and develop ideas effectively;
  - b. Employ correct spelling and punctuation;
  - c. Employ correct grammar, sentence and paragraph structure; and
  - d. Correctly cite sources for facts, quotations and ideas.
2. 75% of seniors will meet or exceed expectations on each element of the rubric.
3. In order to be formally admitted to the College, students must achieve a score of at least 3 on the WorkKeys Test of Business Writing.

### Assessment Activities and Results

The College has in the last several years engaged in significant efforts to improve students' writing skills, including developing a rubric, holding a faculty retreat focused on improving writing skills, and hosting a variety of seminars to discuss improving writing skills (please see the 2008-09 College of Business Assessment Update). These efforts to increase faculty familiarity with methods for improving student writing continued in 2010-11. In addition, several lower division courses were revised to focus more effectively on improving students' writing skills.

The course content for BUS 201, Managerial Communication, a required course for business students, was significantly revised in 2009-2010 to better teach professional communication skills. The learning objectives of the course now include the following:

1. Build and protect your professional reputation by recognizing the personal and organizational risks and opportunities inherent in communicating by voice and in writing
2. Know how to manage your own writing process so that you minimize the pains of writing and maximize the effectiveness of communications
3. Organize and develop logical written representation of your thoughts
4. Revise your own or others' prose to increase clarity and brevity
5. Craft and execute a variety of professional-quality correspondence,
6. Choose wisely among various modes of communication
7. Create and deliver professional-quality presentations, and
8. Develop and/or reinforce habits of communicating clearly, including using correct grammar and sentence structure and correctly citing sources for facts, quotations, and ideas

Not only have student evaluations of the course improved as a result of this redesign, but it is the expectation of the College that student writing skills will improve as well. Moreover, the College will reduce class size in BUS 201 from 45 to 40 for the 2010-11 academic year to improve the ability of faculty to provide personalized feedback to students.

Faculty have also revised other courses to increase the focus on writing skills. BUS 101, Freshman Seminar, and MGMT 204, Introduction to Business, were both revised to increase emphasis on effective writing and critical thinking.<sup>2</sup> Many faculty members teaching upper division courses have also revised their writing assignments and feedback methods using tips from Dr. Chris Anson, who conducted a workshop on teaching writing for the College in spring 2009 (please see the College's 2009-10 Assessment Update).

The increased emphasis on writing in BUS 101/MGMT 204 and improved teaching of professional communication skills in BUS 201, coupled with deliberate efforts by many faculty members to stress writing quality in upper division courses, is expected to result in improved writing skills in the future. In fact, improvement in the writing skills of seniors in the College has already occurred since the College's last assessment of writing in 2007.

The College assessed writing skills in BUS 474, Senior Seminar, in spring 2010. Significant improvement was shown over the 2007 assessment in all areas assessed and the College is exceeding its goal that 75% of students meet or exceed expectations on each element of the rubric:

Organization & Development of Ideas			
	Below Expectations	Meets Expectations	Exceeds Expectations
2007	11%	72%	17%
2010	7%	47%	46%

Spelling & Punctuation			
	Below Expectations	Meets Expectations	Exceeds Expectations
2007	22%	61%	17%
2010	13%	53%	33%

Grammar, and Sentence & Paragraph Structure			
	Below Expectations	Meets Expectations	Exceeds Expectations
2007	33%	67%	0%
2010	17%	53%	30%

Significant improvement has also been achieved at the sophomore/junior level as evidenced by the results of the WorkKeys Test of Business Writing,<sup>3</sup> on which a score of 3 or better (scale 1-5) is required for all students for formal admission to the College.

WorkKeys Test of Business Writing			
	Students Scoring 1 or 2	Students Scoring 3	Students Scoring 4 or 5
2007	19%	46%	35%
2010	5%	44%	51%
2011	11%	48%	41%
2012	7%	51%	42%

<sup>2</sup> Students are required to take one of these two courses for formal admission to the College in the junior year.

<sup>3</sup> See [http://www.act.org/workkeys/assess/bus\\_writ/](http://www.act.org/workkeys/assess/bus_writ/).

The AoL Committee continues to encourage faculty to use the College’s writing rubric to both teach the elements of good writing and provide feedback to students on their writing skills. Students continue to increase their appointments at the College’s Bracken Business Communications Clinic (BBCC).

Writing will be assessed again in the 2012-2013 Academic Year.

**E. Oral Communication**

Learning Outcomes

Effective oral communication requires facility with standard oral presentational forms including impromptu, extemporaneous, informational, and persuasive speaking.

Goal

Students will be able to communicate effectively and professionally in oral presentations.

Objectives

1. Students will:
  - a. Organize and develop ideas effectively;
  - b. Employ technology effectively in support of the message;
  - c. Speak extemporaneously with minimal hesitations and fillers;
  - d. Adopt an appropriate tone;
  - e. Use appropriate vocabulary;
  - f. Employ correct grammar and sentence structure; and
  - g. Use appropriately the time allotted for the presentation.
2. 75% of seniors will meet or exceed expectations on each element of the rubric.

Assessment Activities and Results

The AoL Committee assessed the oral presentation skills of 169 of 207 total students in BUS 474, Senior Seminar, in spring and fall 2009, using an oral communication rubric developed and tested in 2008. In 2010 – 2011, an assessment of oral communication skills of 65 students in BUS 302 was conducted. The results show that while the College well exceeds its goal that 75% of seniors will meet or exceed expectations on organization/development of ideas and presentation aids, in 2009 only 74% of students met or exceeded expectations with respect to delivery:

Oral Presentation Skills, BUS 474, Spring & Fall 2009: BUS 302, Spring 2010						
	Below Expectations		Meets Expectations		Exceeds Expectations	
	2009	2010	2009	2010	2009	2010
Organization & Development of Ideas	8%	6%	70%	85%	22%	9%
Delivery	26%	11%	58%	65%	16%	25%
Presentation Aids	2%	0%	70%	80%	28%	20%

The data in the above table suggest that major strides were made in Oral Presentation skills between 2009 and 2010, particularly in Delivery. However, the two assessments were undertaken on slightly different populations with different tasks. The 2010 Oral Communication Evaluation group stressed that faculty training is necessary for consistent application of the rubric and that further clarification is needed to assess presentation aids. In the 2009 assessment, frequent verbal

fillers inadequate eye contact and excessive reliance on notes or visual aides were cited as common student weaknesses. In the 2010 assessment, the assessment team noted that individual students performed well across categories but that the transition to the next speaker was awkward.

In 2010-11 the AoL Committee surveyed the faculty concerned their use the CoB's Communication Rubric. Slightly less than a third of faculty uses the rubric, a third find the rubric helpful, and two thirds would like to learn more about how to use the rubric effectively. The BBCC's move to a much larger space in the old University Studies office on the 4<sup>th</sup> floor of Reid Hall has provided the BBCC with a conference in room in which students will be able to video their oral presentations and receive feedback from BBCC coaches.

The College recognizes that formal presentations are a necessary business skill that can be developed through repeated practice and consistent, constructive feedback. A problem often cited by faculty is class time: providing each student in a 30 person course the opportunity to speak for 5 minutes would take up a week's instructional time. In addition, the College recognizes that an assessment of oral communication skills should also include the ability to carry on less structured professional and social conversations. The AoL Committee has not yet identified an effective way to assess such skills, except to note that the fall 2009 employer survey conducted by MSU's Office of Career Services shows that employers rate the verbal communication skills of College of Business students higher than those of MSU students generally (4.1 compared to 3.9 on a 1-5 scale).

Oral Communication will be assessed again in the 2012-2013 Academic Year.

## ***F. Ethical Decision Making and Social Responsibility***

### Learning Outcomes

Rational and ethical decision-making deals with issues of human conduct and the rules that should govern human action. It is characterized by respect for others, an awareness of justice, and sensitivity to the universal application of rules of conduct. Rational and ethical decision-making focuses explicitly on two critical questions: What is right or wrong? and What is good or bad? A graduate of the COB will be competent in rational and ethical decision-making when s/he is able to assess critically her/his actions and the actions of others with respect to these two questions.

### Goal

Students will appreciate the ethical and social responsibility dimensions of business decision-making.

### Objectives

1. Students will be able to:
  - a. Recognize the ethical and societal implications of proposed actions;
  - b. Demonstrate knowledge of ethical decision-making tools;
  - c. Effectively evaluate the ethical and societal effects of a variety of options; and
  - c. Make a sound decision in accordance with the analysis and evaluation of options.
2. 75% of seniors will meet or exceed expectations on each element of the rubric.

### Assessment Activities and Results

Building on the PEAS Framework for Critical Thinking (see B. Critical Thinking above), the AoL Committee has created Ethical PEAS, a framework for ethical decision making that was attached to

last year's report. Like the Framework for Critical Thinking, Ethical PEAS has been distributed to all faculty in the College of Business. Faculty will be encouraged to use Ethical PEAS in conjunction with the Committee's ethical decision making rubric to teach students the College's expectations with respect to ethical decision making and to assess students' skills as part of their grading in the course.

The College's Spring 2011 Retreat featured a presentation by Dr. Mary Gentile on *Giving Voice to Values*. Dr. Gentile has developed an approach to ethics instruction that overcomes many faculties reluctance to "teaching ethics." But many faculty fault Dr. Gentile's approach for focusing exclusively on being heard and influencing an organization after reaching a personal ethical decision. There are certainly two pieces: reaching an ethical decision and acting effectively based on that decision. The faculty was not willing to totally abandon the ethical decisions component in our assessment of ethical decision-making and social responsibility.

Seniors in BUS 474 were given a case assignment Spring 2011 designed for the assessment of their ethical and social responsibility decision making. Fall 2011 the AoL Committee read these cases and applied the Ethical Decision Making/ Social Responsibility Rubric with the results reported below.

<b>Ethics &amp; Social Responsibility</b>	<b>% Not Meeting Expectations</b>	<b>% Meeting Expectations</b>	<b>% Exceeding Expectations</b>
Recognition	0	76	24
Knowledge of Ethical Tools	48	32	20
Evaluation	2	83	15
Decision	9	78	13
<b>Overall</b>	<b>15</b>	<b>84</b>	<b>18</b>

The above results were presented to the COB Faculty in December and occasioned considerable discussion. Our students performed reasonably well in all aspects except naming the specific ethical tool or standard employed. Our Ethical PEAS framework mentions a number of ethical tools (Front Page of Newspaper Test, Golden Rule, Utilitarianism) then emphasis is on the Critical Thinking process rather than then name of a tool. After considerable discussion, the COB Faculty agreed that it is the thought process, not the name of a specific tool, that is important. Consequently, the AoL Committee drafted a revised Ethics and Social Responsibility rubric dropping "Knowledge of Ethical Tools" but with increased emphasis on the "Evaluation" process. BUS 474 cases from the Spring 2012 semester were used to test this revised rubric with the following results.

<b>Ethics &amp; Social Responsibility</b>	<b>% Not Meeting Expectations</b>	<b>% Meeting Expectations</b>	<b>% Exceeding Expectations</b>
Recognition	3	90	7
Evaluation	20	70	10
Decision	3	93	3
<b>Overall</b>	<b>9</b>	<b>84</b>	<b>7</b>

### ***G. Life-Long Learning***

#### Learning Outcomes

Following the work of Knowles (1990), the College defines lifelong, self-directed learning as the process by which "individuals take a lifelong initiative, with or without the help of others, to diagnose their own learning needs, formulating their own learning goals, identifying human and material resources for their own learning, choosing and implementing appropriate learning strategies, and evaluating their own learning outcomes."

#### Goal

Students will experience a learning environment that promotes the skills needed for life-long learning. Because life-long learning is a difficult concept to operationalize and is resistant to measurement, the objectives for this learning goal refer primarily to the learning opportunities provided to students by the College.

#### Objectives

1. Learning will take place in the context of authentic and complex business problems
2. Students will have extensive opportunities to learn in team settings and to develop effective team skills
3. Students will have the opportunity to develop the ability effectively to research information in furtherance of learning
4. Students will demonstrate effective critical thinking skills

#### Assessment Activities and Results

As noted in the College's 2008 Assessment Update, given the nature of life-long learning, the assessment approach must necessarily represent the development of potential, rather than the affirmation of capacity. Therefore, the objectives for assessing life-long learning focus primarily on providing to students opportunities to learn the skills necessary for life-long learning. The College's 2008 Assessment Update contains further information about the ways in which the College is meeting these objectives. No further assessment of life-long learning is planned.

### **III. Assessment of Learning in Master of Professional Accountancy Program**

A committee of the accounting group (AoL MPAC committee) was formed in 2008 to review and revise the learning goals and objectives of the MPAC program so that they best depict desired outcomes for MPAC students. In addition, the AoL MPAC committee was to consider assessment for each specific learning objective. Unfortunately progress 2008 – 2010 has been very slow.

During the 2010-2011 academic year, the AoL MPAC committee made significant progress in establishing learning outcomes, goals, and objectives and development of rubrics.

#### Learning Outcomes

The Master of Professional Accountancy (MPAC) program has specified the following learning outcomes with associated goals and objectives:

1. Critical Thinking
2. Technical Competency
  - a. Financial Reporting
  - b. Audit services
  - c. Taxation
  - d. Business Environment
3. Professionalism

4. Ethical Decision-Making
5. Written Communication
6. Oral Communication

Assessment Activities

During the 2011-2012 academic year, the Accounting Option Faculty developed a Professionalism rubric to measure those aspects of Professionalism not already measured by other rubrics. Tests of all rubrics and course imbedded Technical Competencies were initiated. Some rubric tests need to be completed. For course imbedded Technical Competency measures, additional thought needs to go into dis-aggregating the assessments for specific sub-topics and developing a consistent, defensible method for determining whether a student has failed to meet expectations, met expectations, or exceeded expectations. Results of completed rubric tests are reported below. Accounting Option Faculty need to review these results and determine whether or not their assessment measures need further refinement. Copies of the Critical Thinking, Professionalism, Ethical Decision Making, Written Communication, and Oral Communication rubrics can be found in the appendix to this document.

**1. Critical Thinking:**

<b>CT Category</b>	<b>% Not Meeting Expectations</b>	<b>% Meeting Expectations</b>	<b>% Exceeding Expectations</b>
Assimilate	15	65	20
Evaluate	45	45	10
Conclude	30	70	0

To the extent that these preliminary results are valid, they indicate that MPAC students are very good at assimilating all the relative information but they are deficient in using that information to evaluate alternatives and reach a defensible conclusion.

**3. Technical Competency:**

- a. Financial Reporting  
(Assessment to be based on Final Exam to be given Spring 2012 semester)
- b. Audit Services  
(Assessment to be based on Final Exam to be given Fall 2012 semester)
- c. Taxation

<b>Tax Category</b>	<b>% Not Meeting Expectations</b>	<b>% Meeting Expectations</b>	<b>% Exceeding Expectations</b>
Calculate Corp tax			
Schedule M-1			
Partnership Formation			
S-Corp Taxable Income			
State Taxes, multi-state			
Estate Taxes			

<b>Total:</b>	11	39	50
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- d. Business Environment  
(Assessment to be based on Final Exam to be given this semester)

#### 4. Professionalism

<b>Professionalism Trait</b>	<b>% Not Meeting Expectations</b>	<b>% Meeting Expectations</b>	<b>% Exceeding Expectations</b>
Increased Awareness of ...	0	20	80
Reflections of Personal Strength	0	45	55
Reflections of Personal Weakness	0	55	45

Professionalism is considered to be an overarching framework with characteristics of professionalism observed in written communications, oral communications, ethical decision-making, technical competency, and in student engagement with the profession of accountancy. Student engagement with the profession of accountancy is the area addressed by the “Professionalism” rubric as all the other professionalism objectives are integrated with and inextricable from these other objectives that are assessed by other rubrics. The assessments for ethical decision-making, technical competency, and oral and written communication are sufficient for those professionalism characteristics. With this engagement with the profession of accountancy assessment, all aspects of the overarching “professionalism” are covered. Please see the Appendix for further discussion of the development of the professionalism concept and rubric.

#### 5. Ethical Decision-Making

<b>Ethics Category</b>	<b>% Not Meeting Expectations</b>	<b>% Meeting Expectations</b>	<b>% Exceeding Expectations</b>
Awareness of Ethical Dilemma	0	90	10
Identify Potential Consequences	0	90	10
Identify Framework	50	30	20
Defensible Decision	10	85	5

#### 6. Written Communication

<b>Writing Aspects</b>	<b>% Not Meeting Expectations</b>	<b>% Meeting Expectations</b>	<b>% Exceeding Expectations</b>
Development & Organization	20	45	35
Completeness & Conciseness	0	60	40
Sources & References	N/A	N/A	N/A
Spelling, Grammar, Structure, etc.	5	70	25

7. Oral Communication  
(Videoed Presentations are being evaluated)

## Appendix

I. COB: Revised Ethics Rubric

II. MPAC:

*A. Critical Thinking*

*B. Professionalism*

*C. Ethical Decision-Making*

*D. Written Communication*

*E. Oral Communication*

# I. COB: Draft Ethics Rubric Revision

	<b>0 -- Unacceptable</b>	<b>1 -- Satisfactory</b>	<b>2 -- Outstanding</b>	<b>Score</b>
<b>Recognition of Ethical/Social Responsibility Issues</b>	<ul style="list-style-type: none"> <li>▫ Little or no recognition of relevant ethical issues</li> <li>▫ Fails to recognize one or more of the most salient ethical issues</li> </ul>	<ul style="list-style-type: none"> <li>▫ Identifies some of the relevant ethical issues</li> <li>▫ Identifies the most salient ethical issue</li> </ul>	<ul style="list-style-type: none"> <li>▫ Identifies all relevant ethical issues</li> <li>▫ Demonstrates creativity and insight into identification of ethical issues</li> </ul>	
<b>Evaluation of Options for Action</b>	<ul style="list-style-type: none"> <li>▫ No stated or implied criteria or standards.</li> <li>▫ No recognition of options or recognizes only one reasonable option</li> <li>▫ Superficial analysis of social and/or personal implications of options with little specific support</li> </ul>	<ul style="list-style-type: none"> <li>▫ Implicit and/or inconsistent criteria or standards.*</li> <li>▫ Identifies reasonable alternative options</li> <li>▫ Competent analysis of social and personal implications of each option supported by some specific information</li> </ul>	<ul style="list-style-type: none"> <li>▫ Explicit and consistent criteria or standards.*</li> <li>▫ Identifies multiple reasonable options</li> <li>▫ Comprehensive analysis of social and personal implications of each option using specific information</li> </ul>	
<b>Decision</b>	<ul style="list-style-type: none"> <li>▫ No decision or decision reflects little or no serious engagement with ethics and social responsibility</li> <li>▫ Not supported with persuasive arguments and evidence</li> <li>▫ No other options recognized</li> </ul>	<ul style="list-style-type: none"> <li>▫ Decision reflects competent but not fully-developed ideas on ethics and social responsibility</li> <li>▫ Supported with generally persuasive arguments and some evidence</li> <li>▫ Acknowledges other options with some recognition of their legitimacy</li> </ul>	<ul style="list-style-type: none"> <li>▫ Decision reflects well-developed ideas on ethics and social responsibility</li> <li>▫ Supported with clear and persuasive arguments and evidence</li> <li>▫ Effectively persuades that other options are not optimal</li> </ul>	
				Total:

\* Criteria or Standards used to evaluate alternatives **may** be drawn from Ethical PEAS list of ethical guidelines and theories but not necessarily. It is not necessary that any guideline or theory be named.

## **What Are Ethical Guidelines and Theories?**

Ethical guidelines and theories are tools and principles that can help you determine an appropriate course of action for a particular situation. Each guideline and theory has strengths and weaknesses that should be evaluated in terms of each stakeholder and the context of the problem. To use a theory, evaluate the statements provided. Some of the most widely-used ethical guidelines and theories include:<sup>4</sup>

### Front Page of the Newspaper Test

- If I committed this action, I would be comfortable reading about it on the front page of a newspaper.
- I would not feel comfortable if this action was publicized in the media.
- If I committed this action, I would be willing to communicate it to my stakeholders.

### End/Means Test

- In the long-term, the overall good produced by this action justifies the minimal amount of damage that results from the action in the short-term.
- Because the action was committed to achieve an ethical outcome, it's okay to cut corners to commit the action itself.
- The overall good achieved by this action does not justify how the action was committed.

### The Golden Rule

- I would be willing to accept this action as a stakeholder.
- If I was the recipient of this action, I would consider it a fair outcome.
- I believe most people would find this action to be fair if they were on the receiving end.

### Utilitarianism

- This action results in benefits that outweigh the costs to all stakeholders.
- This action produces the greatest good for the greatest number of people.
- This action does not result in a broad array of positive outcomes for the most stakeholders.

### Professional Standards or Codes of Conduct

- This action violates published standards that guide the actions of business professionals.
- This action would likely violate a business's internal code of conduct.
- This action would be considered an accepted practice in my profession.
- This action would be accepted as a common and effective business practice in my organization.

### Moral Equity

- This action was fair.
- This action was just.
- This action was acceptable to my family.
- This action was morally right.

### Relativism

- This action is traditionally acceptable.
- This action is culturally acceptable.

### Contractualism

- This action violates an unspoken promise.
- This action violates an unwritten contract.

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<sup>4</sup> With thanks to George A. Steiner & John F. Steiner (2003), *Business, Government and Society: A Managerial Perspective*, McGraw Hill Irwin, 10<sup>th</sup> ed., ch. 8.

## II. A. MPAc: Critical Thinking

<b>GRADING RUBRIC FOR CRITICAL THINKING ASSESSMENT</b>				
	<b>Below Expectations (0)</b>	<b>Meets Expectations (1)</b>	<b>Exceeds Expectations (2)</b>	<b>Score</b>
<b>Assimilate (Problem and Evidence)</b>	<ul style="list-style-type: none"> <li>• Fails to include relevant information</li> <li>• Includes excessive irrelevant information</li> <li>• Misinterprets or mischaracterizes information</li> <li>• Fails to include or is confused by information from a variety of viewpoints</li> <li>• Incorrectly or incompletely defines aspects of the problem</li> </ul>	<ul style="list-style-type: none"> <li>• Includes some relevant information</li> <li>• Minimal amount of irrelevant information</li> <li>• Generally interprets information accurately</li> <li>• Includes some disparate and potentially conflicting information from a variety of viewpoints</li> <li>• Generally defines most aspects of the problem correctly</li> </ul>	<ul style="list-style-type: none"> <li>• Includes most relevant information</li> <li>• Does not include irrelevant information</li> <li>• Consistently interprets information accurately</li> <li>• Effectively includes disparate and potentially conflicting information from a variety of viewpoints</li> <li>• Clearly and accurately defines all aspects of the problem(s)</li> </ul>	
<b>Evaluate (Analysis)</b>	<ul style="list-style-type: none"> <li>• Demonstrates no or little independent/critical thought</li> <li>• Is unable to or superficially uses general principles to interpret authority and create reasonable solutions and/or predictions</li> <li>• Is unable to or superficially uses specific examples to support analysis</li> <li>• Cannot discriminate between more or less compelling arguments and support</li> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>• Demonstrates some independent and critical thought</li> <li>• Limited use of general principles to interpret authority and create reasonable solutions and/or predictions</li> <li>• Limited use of specific examples to support analysis</li> <li>• Can discriminate between some more or less compelling arguments and support.</li> </ul>	<ul style="list-style-type: none"> <li>• Demonstrates independent and critical thought</li> <li>• Effectively uses general principles to interpret authority and create reasonable solutions and/or predictions</li> <li>• Effectively uses specific examples to support analysis</li> <li>• Effectively discriminates between more or less compelling arguments and support.</li> </ul>	
<b>Conclude (Solution)</b>	<ul style="list-style-type: none"> <li>• No decision</li> <li>• Decision not based on or only superficially based on sound evidence and prior evaluation</li> <li>• Decision not supported with relevant authority and persuasive arguments</li> <li>• Does not acknowledge other potential outcomes</li> <li>• Decision based on biased information/reasoning</li> </ul>	<ul style="list-style-type: none"> <li>• Irresolute decision</li> <li>• Decision somewhat based on sound evidence and prior evaluation</li> <li>• Decision somewhat supported with relevant authority and persuasive arguments</li> <li>• Acknowledges other potential outcomes, does not effectively persuade they are less desirable</li> <li>• Decision based on general information/reasoning</li> </ul>	<ul style="list-style-type: none"> <li>• Clear decision</li> <li>• Decision clearly based on sound evidence and prior evaluation</li> <li>• Decision clearly supported with relevant authority and persuasive arguments</li> <li>• Effectively persuades that other potential outcomes are less desirable</li> <li>• Decision based on specific information/reasoning.</li> </ul>	
				Total:

## II. B. MPAc: Professionalism

### AoL Objectives – Professionalism

Inherent in the mission of the Master of Professional Accountancy program is a commitment to building and encouraging professionalism in students. We consider professionalism to be an overarching framework for program that is observed in our students in many different activities and outcomes. Characteristics of professionalism are observed throughout the MPAc program – in written communications, oral communications, ethical decision-making, and in technical competency. With the exception of the objective of student engagement with the profession of accountancy, our professionalism objectives are integrated with and inextricable from these other objectives that we assess and measure for AoL purposes. Therefore, we consider our assessment efforts for these other objectives to sufficiently include those professionalism characteristics.

In addition to our integrated assessment of professionalism characteristics, we also assert that student attendance at an MPAc Professionalism workshop provides sufficient evidence of building and encouraging professionalism in students. Master of Professional Accountancy students attend an MPAc Professionalism Workshop at the beginning of their Fall semesters. This workshop is devoted to building and modeling characteristics of professionalism in our graduate students and includes presentations by faculty, presentations on by accounting professionals, panel discussions by accounting professionals, and interactive opportunities such as resume review and mock interviews. Students complete an evaluation form that includes a section on what they learned. We review this section for evidence of successful completion of the Workshop.

To measure and assess the objective of engagement with the profession of accountancy, we apply a rubric to a written report submitted by students after completing the MPAc Professionalism Workshop.

In summary, our approach to considering professionalism as part of our AoL is as follows:

1. We measure the following attributes of professionalism as part of our assessment process for our other MPAc program objectives
  - a. Professionalism in written communication,
  - b. Professionalism in oral communication,
  - c. Consideration of professional requirements in making ethical decisions,
  - d. Ability to provide professional services (technical competence in accounting).
2. We provide students with an MPAc Professionalism Workshop, which is evidenced by a completed evaluation form that indicates development of professional characteristics.
3. We measure the objective of engagement with the profession of accountancy by applying a rubric to a written report submitted by students after the MPAc Professionalism Workshop.

Proposed Rubric: 03-27-2012

<b>MSU College of Business MPAC Program                      Engagement with the Profession of Accountancy                      (Professionalism Assessment Instrument)</b>				
	<b>Does Not Meet Expectations (0)</b>	<b>Meets Expectations (1)</b>	<b>Exceeds Expectations (2)</b>	<b>Score</b>
<b>Expresses awareness of dimensions of accounting professional characteristics</b>	Little or no indication or awareness.	Indicates awareness of primary characteristics.	Indicates awareness of most characteristics.	
<b>Identifies strengths with respect to accounting professional characteristics</b>	Failed to identify or poorly articulated any personal professional characteristic strength.	Identified and articulated with some personal reflection on a professional characteristic strength.	Identified and articulated with personal reflection on a professional characteristic strength and how strength could be leveraged in a professional career.	
<b>Identifies weakness with respect to accounting professional characteristics</b>	Failed to identify or poorly articulated any personal professional characteristic weaknesses.	Identified and articulated with some personal reflection on a deficient professional characteristic.	Identified and articulated with some personal reflection on a deficient professional characteristic and how to either improve or compensate for weakness.	
<b>Expresses interest in career paths and developments in the accounting profession</b>	Displayed no knowledge or interest in different career paths or developments in the accounting profession.	Displayed some interest in career paths and developments in the accounting profession.	Displayed considerable interest in career paths and developments in the accounting profession and how the two interact.	
<b>Overall:</b>				

## II. C. MPAc: Ethical Decision-Making

<b>MPAc Ethical Decision Making Assessment of Learning Rubric Fall 2011</b>				
	<b>0 – Below Expectations</b>	<b>1 – Meets Expectations</b>	<b>2 – Exceeds Expectations</b>	<b>Score</b>
<b>Awareness of Ethical Dilemma/Issue</b>	<ul style="list-style-type: none"> <li>▫ Little or no awareness of ethical dilemmas/issues in an accounting situation</li> </ul>	<ul style="list-style-type: none"> <li>▫ Identifies some of the ethical dilemmas/issues in an accounting situation</li> </ul>	<ul style="list-style-type: none"> <li>▫ Identifies most or all of the ethical dilemmas/issues in an accounting situation</li> </ul>	
<b>Identifies Potential Consequences of Ethical Dilemmas/Issues</b>	<ul style="list-style-type: none"> <li>▫ Little or no ability to identify potential consequences of ethical dilemmas/issues, including those potentially affected</li> </ul>	<ul style="list-style-type: none"> <li>▫ Identifies some potential consequences of ethical dilemmas/issues, including those potentially affected</li> </ul>	<ul style="list-style-type: none"> <li>▫ Identifies most or all potential consequences of ethical dilemmas/issues, including those potentially affected</li> </ul>	
<b>Identifies Appropriate Professional Code of Conduct or Ethical Decision-Making Framework*</b>	<ul style="list-style-type: none"> <li>▫ Does not identify guidance from relevant professional codes of conduct to the ethical dilemma/framework, or applies guidance inappropriately</li> <li>▫ Does not identify guidance from relevant ethical decision-making framework to the ethical dilemma/framework, or applies guidance inappropriately</li> </ul>	<ul style="list-style-type: none"> <li>▫ Identifies guidance in relevant professional codes of conduct to the ethical dilemma/framework</li> <li>▫ Identifies guidance from relevant ethical decision-making framework to the ethical dilemma/framework</li> </ul>	<ul style="list-style-type: none"> <li>▫ Identifies guidance in relevant professional codes of conduct to the ethical dilemma/framework</li> <li>▫ Identifies guidance from relevant ethical decision-making framework to the ethical dilemma/framework</li> </ul>	
<b>Makes a Defensible Decision</b>	<ul style="list-style-type: none"> <li>▫ No decision or decision reflects little or no serious consideration of ethics</li> <li>▫ Decision not supported with persuasive arguments and evidence from appropriate professional code of conduct or ethical decision-making framework</li> </ul>	<ul style="list-style-type: none"> <li>▫ Decision reflects competent but not fully-developed consideration of ethics</li> <li>▫ Decision supported with generally persuasive arguments and some evidence from the appropriate professional code of conduct or ethical decision-making framework</li> </ul>	<ul style="list-style-type: none"> <li>▫ Decision reflects well-developed consideration of ethics</li> <li>▫ Supported with clear and persuasive arguments and evidence from the appropriate professional code of conduct or ethical decision-making framework</li> </ul>	
				<b>Total:</b>

\*Ethical Decision-Making Frameworks include Universalism, Relativism, Social Contract, Pareto Optimality, Cost-Benefit, Golden Rule, appeal to Moral/Ethical principle of authority: e.g. Corporate Codes of Conduct, Mission Statements, Utilitarianism, Fairness, Justice, or Rights etc.

## II. D. MPAc: Written Communication

WRITTEN COMMUNICATION ASSESSMENT RUBRIC				
	0 - Below Expectations	1 - Meet Expectations	2 – Exceeds Expectations	Score
<b>Organization &amp; Development of Ideas</b>	<ul style="list-style-type: none"> <li>No, or poorly communicated, introduction</li> <li>No clear thesis</li> <li>Little or no logical connection from one idea to the next</li> <li>Conclusion (when needed) absent or perfunctory</li> </ul>	<ul style="list-style-type: none"> <li>Introduction implies but does not clearly state thesis, purpose and/or organization of paper</li> <li>Thesis present but not fully developed</li> <li>Generally thoughtful development of position with some gaps in logic or reasoning</li> <li>Conclusion (when needed) briefly summarizes paper but does not tie it into a coherent whole</li> </ul>	<ul style="list-style-type: none"> <li>Clear introduction states thesis, purpose and organization of paper</li> </ul>	0
			<ul style="list-style-type: none"> <li>Thesis clear and well-developed</li> <li>Logical position and analysis is easy to follow</li> </ul>	1
			<ul style="list-style-type: none"> <li>Conclusion (when needed) is clear and comprehensive</li> </ul>	2
<b>Completeness &amp; Conciseness</b>	<ul style="list-style-type: none"> <li>Does not address most of the key elements of the requirements</li> <li>Broad exposition on the general subject</li> <li>Long sentences and/or unnecessarily long paragraphs</li> <li>Complex wording</li> </ul>	<ul style="list-style-type: none"> <li>Addresses most of the key elements of the requirements</li> <li>Generally conveys points in as few words as possible, usually without scrimping on important detail or substance</li> <li>Sentences are usually short with appropriate paragraph length generally used</li> <li>Simple wording generally used</li> </ul>	<ul style="list-style-type: none"> <li>Addresses all of the key elements of the requirements</li> </ul>	0
			<ul style="list-style-type: none"> <li>Conveys points in as few words as possible, without scrimping on important detail or substance</li> </ul>	1
			<ul style="list-style-type: none"> <li>Sentences are short with appropriate paragraph length</li> <li>Simple wording frequently and appropriately used</li> </ul>	2
<b>Sources &amp; References</b>	<ul style="list-style-type: none"> <li>Sources for facts, quotations and ideas not properly indicated</li> <li>Sources do not support the author's points</li> <li>Too few sources used</li> </ul>	<ul style="list-style-type: none"> <li>Where appropriate, sources for most facts, quotations and ideas are properly indicated</li> <li>Sources generally support the author's points</li> <li>More or a greater variety of sources should be used</li> </ul>	<ul style="list-style-type: none"> <li>Where appropriate, sources for all facts, quotations and ideas are properly indicated</li> </ul>	0
			<ul style="list-style-type: none"> <li>Sources consistently support author's points</li> </ul>	1
			<ul style="list-style-type: none"> <li>Appropriate variety of sources</li> </ul>	2
<b>Spelling, Punctuation, Grammar, Sentence &amp; Paragraph Structure</b>	<ul style="list-style-type: none"> <li>Frequent errors (average <math>\geq 3</math> per page)</li> <li>Errors interfere with communication</li> <li>Sentences regularly contain grammatical errors or other problems (e.g., tone, word choice) that interfere with communication</li> <li>Paragraphs generally lack focus</li> <li>Writing overly informal</li> <li>Quotations often interrupt the flow of writing</li> </ul>	<ul style="list-style-type: none"> <li>Occasional errors (average 1 – 2 per page)</li> <li>Errors do not substantially interfere with communication</li> <li>Sentences are generally grammatically correct but occasionally awkward (e.g., with respect to tone, word choice)</li> <li>Paragraphs are usually focused</li> <li>Writing generally professional</li> <li>Quotations occasionally interfere with flow of writing</li> </ul>	<ul style="list-style-type: none"> <li>Very few errors (average <math>\leq 1</math> per page)</li> </ul>	0
			<ul style="list-style-type: none"> <li>Errors do not interfere with communication</li> </ul>	1
			<ul style="list-style-type: none"> <li>Sentence structure makes paper easy to read</li> <li>Paragraphs are focused and coherent</li> <li>Writing consistently professional</li> <li>Quotations are integrated seamlessly</li> </ul>	2
<b>Overall:</b>				

## II. E. MPAc: Oral Communication

MSU College of Business MPAcc Program Oral Communication Rubric for Formal Presentations				
	Below Expectations (0)	Meets Expectations (1)	Exceeds Expectations (2)	Score
<b>Organization &amp; Development of Ideas</b>	<ul style="list-style-type: none"> <li>▫ Introduction is nonexistent or does not clearly state thesis, purpose and organization of presentation.</li> <li>▫ Little or no connection exists from one idea to the next, or ideas lack support.</li> <li>▫ There is no discernible conclusion or conclusion is not clear and comprehensive.</li> <li>▫ Responses to audience questions are evasive or incomplete.</li> </ul>	<ul style="list-style-type: none"> <li>▫ Clear introduction states thesis, purpose and organization.</li> <li>▫ Arguments and analysis are easy to follow and well supported.</li> <li>▫ Conclusion is clearly stated and comprehensive.</li> <li>▫ Responses to audience questions are direct and complete.</li> </ul>	<p><i>Achieves "Meets Expectations," standard plus:</i></p> <ul style="list-style-type: none"> <li>▫ Content of presentation is exceptionally impactful, memorable, creative, appropriately humorous or rhetorically unique.</li> </ul>	
<b>Presentation Aids (visuals, audios, handouts, props)</b>	<ul style="list-style-type: none"> <li>▫ Presentation aids are inappropriately used, hard to follow or inaccurate.</li> <li>▫ Presentation aids are primarily repetitive with speech or offer unnecessary content.</li> <li>▫ Avoidable errors or disruptions in use of supporting technology interfere with presentation.</li> </ul>	<ul style="list-style-type: none"> <li>▫ Presentation aids are professional, clear, and void of distracting errors.</li> <li>▫ Presentation aids fully support speech to enable greater audience understanding.</li> <li>▫ Supporting technology is effectively used.</li> </ul>	<p><i>Achieves "Meets Expectations," standard plus:</i></p> <ul style="list-style-type: none"> <li>▫ Exceptionally effective use of value-added graphics, props, supplemental materials or leading edge technology.</li> </ul>	
<b>Delivery</b>	<ul style="list-style-type: none"> <li>▫ Pitch of voice and/or speaking rate interfere(s) with presentation.</li> <li>▫ Frequent verbal filler words</li> <li>▫ Inappropriate vocabulary, topic, or acronyms for the intended audience.</li> <li>▫ Eye contact is infrequent, inappropriate or concentrated.</li> <li>▫ Relies excessively on notes or visuals for cues.</li> <li>▫ Body language or motion is distracting.</li> <li>▫ Duration is excessively long or short (&lt; or &gt;10 % of allotted time).</li> </ul>	<ul style="list-style-type: none"> <li>▫ Speech is clear, of appropriate volume and of a measured pace with few verbal filler words.</li> <li>▫ Vocabulary, topic, or acronyms at the appropriate level for the understanding of the intended audience.</li> <li>▫ Eye contact is frequent, appropriate and audience-wide.</li> <li>▫ Reliance on notes and visuals are minimal.</li> <li>▫ Posture, position and movement are appropriate and convey reasonable confidence.</li> <li>▫ Time is properly managed (within 10 % of allotted time).</li> </ul>	<p><i>Achieves "Meets Expectations," standard plus:</i></p> <ul style="list-style-type: none"> <li>▫ Exceptionally attuned to audience mood and reactions; works hard to grab and keep audience interest.</li> </ul>	

