

**Management – Accounting Option<sup>1</sup>**  
**Annual Assessment Report**  
**2014-2015**

**I. Program History**

The Management – Accounting degree was first offered at OIT in 1995, and provides students with a background in general business, financial accounting, tax accounting and managerial accounting principles. It is designed to prepare students for careers in both public and private accounting. The degree also provides students with the accounting coursework required to sit for the Certified Public Accountant (CPA) exam and for the Certified Management Accountant (CMA) exam.

This Management – Accounting degree option is offered at the Klamath Falls campus. Current enrollment is 34 students. Five students graduated with a degree in Management – Accounting in June 2015. Of this year's graduates, students have accepted employment in a degree-related field. Employers of our 2015 graduates include Jeld-Wen, Isler of Klamath Falls, LLC, Stewart Restaurant Group, and Alliance Bookkeeping & Tax Service. Reported starting salaries ranged from \$31,875 to \$32,917.

The Management – Accounting program was awarded accreditation by the International Assembly of Collegiate Business Educators (IACBE) in 2008.

**II. Program Purpose**

The Management faculty reviewed the program purpose, objectives, and learning outcomes during the fall faculty meeting in September 2014. The faculty reaffirmed the statements below:

**Management – Accounting Option Mission Statement:**

The Management – Accounting Option provides students with accounting education sufficient to enable students to be successful professionals, to pursue graduate education, and to pursue professional certification if they so choose.

**Educational Objectives:**

- (1) The Management – Accounting degree program encourages students to sit for professional exams in accounting, i.e. Certified Public Accountant and Certified Management Accountant exams.
- (2) The Management – Accounting degree program prepares students to continue into graduate education.

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<sup>1</sup> The Information Technology—Accounting Option is being phased out. This option will not be available beyond the 2014-15 catalog. There is currently one student in the major. This report covers assessment for the Management—Accounting Option and Information Technology—Accounting option.

- (3) The Management – Accounting degree program prepares students to enter into accounting positions in private, public or governmental organizations.

**Student Learning Outcomes:**

The Management – Accounting program assesses student learning at three levels: at the institutional level, at the department level, and at the program level. Institutional student learning outcomes and assessments are directed by Oregon Tech’s Assessment Executive Committee. The Management Department also assesses seven core student learning outcomes (listed below) in accordance with IACBE guidelines and four student learning outcomes specific to the Management - Accounting program.

A description of Oregon Tech’s institutional student learning outcomes (ISLOs) and IACBE’s student learning outcomes (SLOs), and related reports, may be found on the Oregon Tech website. Program-specific student learning outcomes (PSLOs) and ISLO data specific to the Management Department and the Management – Accounting program are the subject of this report.

Upon completion of this program, Management - Accounting graduates will be able to:

1. Explain the major concepts in the functional areas of accounting, marketing, finance, and management.
2. Evaluate the legal, social, and economic environments of business.
3. Describe the global environment of business.
4. Describe and explain the ethical obligations and responsibilities of business.
5. Apply decision-support tools to business decision-making.
6. Construct and present effective oral and written forms of professional communication.
7. Apply knowledge of business concepts and functions in an integrated manner.
8. Use specialized knowledge to solve business processes.
  - a. Generally Accepted Accounting Principles
  - b. The Internal Revenue Code
  - c. Managerial accounting concepts
  - d. Auditing concepts

### III. Assessment Cycle

Oregon Tech's Institutional Student Learning Outcomes (ISLOs) are assessed on a six-year cycle. The ISLO assessment schedule may be found on the Oregon Tech website under Institutional Student Learning Outcomes.

IACBE requires all accredited institutions to complete a full assessment cycle for all IACBE core student learning outcomes (PSLOs: 1-8) on an annual basis.

### IV. 2014-2015 Assessment Activities

Departmental assessment results for the IACBE core student learning outcomes are reported separately and can be found on the Oregon Tech website under IACBE Public Disclosure of Student Learning. This report presents program level assessment results for the IACBE core student learning outcomes.

**Direct Assessment #1: ETS Major Field Test in Business:** The ETS Major Field Test in Business was administered to graduating seniors in their senior project class. The exam was administered in Klamath Falls.

#### **Outcomes Assessed:**

1. Explain the major concepts in the functional areas of accounting, marketing, finance, and management.
2. Evaluate the legal, social, and economic environments of business.
3. Describe the global environment of business.
4. Apply decision-support tools to business decision making.

**Performance Target/Criteria:** 80% of students score in the 70<sup>th</sup> percentile or higher.

**Assessment Results:**

**ETS Major Field Test in Business Results for the Information  
Technology – Accounting Option and Management – Accounting  
Option by Student**

<b>Individual Students Total Score Distribution (n=7)</b>		
<b>Scaled Score</b>	<b># of Students</b>	<b>Percent Below</b>
<b>180</b>	1	96
<b>164</b>	1	80
<b>158</b>	1	66
<b>153</b>	1	52
<b>152</b>	1	49
<b>148</b>	1	37
<b>142</b>	1	22

Assessment Results for ETS Major Field Test in Business: Total Test Score for the IT – Accounting Option and the Mgmt – Accounting Option by student

**ETS Major Field Test in Business Results for the Information  
Technology – Accounting Option and the Management – Accounting  
Option**

<b>Institutional Means Total Score Distribution</b>	
<b>Mean Total Score</b>	<b>Percent Below</b>
<b>157</b>	80

Assessment Results for ETS Major Field Test in Business: Institutional Mean Total Score for the IT – Accounting Option and the Mgmt – Accounting Option

**ETS Major Field Test in Business Results for the Information  
Technology – Accounting Option and Management – Accounting  
Option by Assessment Indicator**

<b>Assessment Indicator Number</b>	<b>Assessment Indicator Title</b>	<b>Percent Below</b>
1	<b>Accounting</b>	95
2	<b>Economics</b>	72
3	<b>Management</b>	49
4	<b>Quantitative Business Analysis</b>	87
5	<b>Finance</b>	37
6	<b>Marketing</b>	59
7	<b>Legal and Social Environment</b>	76
8	<b>Information Systems</b>	93
9	<b>International Issues</b>	82

Assessment Results for ETS Major Field Test in Business: Assessment Indicator Scores for the IT – Accounting Option and the Mgmt – Accounting Option

**Strengths:**

Students demonstrated aptitude above the 70<sup>th</sup> percentile in all areas except Management, Finance, and Marketing. This is a stronger performance than in the previous year. Students scored above the 90<sup>th</sup> percentile in the areas of accounting and information systems.

**Weaknesses:**

Finance is an area of low performance followed by Management, and then Marketing.

**Action Plans:**

We want to continue to incentivize students to perform higher on this exam and take it more seriously. We believe part of the reason for the low scores to be attitudinal and hope to increase motivation with some kind of incentive for higher performance. Starting in 2015, we will be incorporating a different exam, the Comprehensive Exam from the Business Strategy Game as part of the overall assessment within Strategic Management. We hope this shift will help to integrate and reinforce the subject matters as well as the motivation needed for this exam. Based on previous scores, a target score of 50<sup>th</sup> percentile was selected. Moreover, we would like to reinforce students' learning in the finance area in more of the accounting classes. Students only take one Finance course and that is in the junior year of the curriculum. During the senior year, it may promote retention of finance concepts if our accounting classes incorporate some review of finance topics.

**Direct Assessment #2: Comprehensive Case Study:** The comprehensive case study was assessed in ACC 465: Case Studies in Accounting and BUS 478: Cases in Strategy and Policy during spring term 2015. The case study was assessed in Klamath Falls and online.

**Outcomes Assessed:**

1. Explain the major concepts in the functional areas of accounting, marketing, finance, and management.
2. Evaluate the legal, social, and economic environments of business.
3. Describe the global environment of business.
4. Describe and explain the ethical obligations and responsibilities of business.
5. Construct and present effective oral and written forms of professional communication.
6. Apply knowledge of business concepts and functions in an integrated manner.
7. Use specialized knowledge to solve business processes.

**Performance Target/Criteria:** 80% of students score a 3 or 4 on each learning-outcome-related performance criteria (using a 1-4 proficiency scale).

**Assessment Results:**

**Comprehensive Case Study Results for the Information Technology – Accounting Option and the Management – Accounting Option by Student**

Performance Criteria	Assessment Method	Measurement Scale	Minimum Acceptable Performance	Results
Company Background and Statement of the Business Problem or Issues	Case Study	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	100% (n=7)
Analysis	Case Study	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	100% (n=7)
Conclusions	Case Study	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	100% (n=7)

Assessment Results for Comprehensive Case Study in ACC 465 and BUS 478

**Strengths:**

This year’s group of students met all three criteria at either a 3 or 4 rating. A common case was used across all disciplines for this assessment. The case study was only one of five used in the class. The Business Strategy Game was also used in this capstone class. Students’ writing skills in this group were better than in years past and students’ motivation to perform well was adequate.

**Weaknesses:**

The topics in this common case (Google, Inc.) were not related to accounting or a lot of the topics in our core learning outcomes. Faculty would like for more core outcomes to be assessed, especially in the areas of accounting and finance. The case study was in the area of strategic management, and many of the specific learning outcomes we are required to assess were covered superficially.

**Action Plans:**

A specific case will be identified and used for assessment purposes which will relate more to specific learning outcomes. Instructions for the assignment will be refined. Faculty will continue to refine the rubric so it is more effective for assessment. We hope to have more than one faculty

viewpoint on the assessment, thus will try to have two faculty independently assess this particular case.

**Direct Assessment #3: Senior Project:** The senior project was assessed in ACC 497: Senior Project, during winter term 2015. The senior project was assessed in Klamath Falls.

**Outcomes Assessed:**

1. Evaluate the legal, social, and economic environments of business.
2. Describe and explain the ethical obligations and responsibilities of business.
3. Apply decision-support tools to business decision making.
4. Construct and present effective oral and written forms of professional communication.
5. Apply knowledge of business concepts and functions in an integrated manner.
6. Use management processes in an applied organization or business situation.

**Performance Target/Criteria:** 80% of students score a 3 or 4 on each learning-outcome-related performance criteria (using a 1-4 proficiency scale).

**Assessment Results:**

**Senior Project Results for the Information Technology – Accounting Option and the Management – Accounting Option by Student**

Performance Criteria	Assessment Method	Measurement Scale	Minimum Acceptable Performance	Results
<b>Project Objective</b>	Final project	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	71% (n = 7)
<b>Organization Environment</b>	Final project	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	71% (n=7)
<b>Project Management</b>	Final project	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	57% (n=7)
<b>Project Completion</b>	Final project	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	43% (n=7)
<b>Connections to Discipline</b>	Final Project	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	14% (n=7)
<b>Culminating Experience</b>	Final project	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	29% (n=7)
<b>Written Communication of Results</b>	Final project	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	43% (n=7)
<b>Oral Communication of Results</b>	Final project	1 – 3 Proficiency Scale	80% achieve rating of 3 on all 6 performance criteria	43% (n=7)

Assessment Results for Senior Project in ACC 497

**Strengths:**

Most students analyzed and implemented a computerized accounting system for their clients. A few of the projects were adequate and students were able to gain valuable experience in working with clients, managing their projects, and in developing their accounting skills. A few of the presentations were interesting, well organized, and displayed the accumulation of accounting experience and education gained in the program. These students performed at a high level throughout this capstone experience. Also, these students maintained a positive working relationship with their clients. Students' writing skills with this group are improved.

**Weaknesses:**

As a whole, student projects were not at the level necessary for this capstone course. Students ran into road blocks gathering information and in implementing systems they were expected to design. Many of the projects themselves were inadequate to result in a successful experience. Largely due to the nature of these projects, student motivation to perform well was minimized. Some projects lacked substance and superficially skimmed the requirements set for the project. Students procrastinated in completing their project requirements. The rubric used for this assessment could be improved.

**Action Plans:**

Two faculty members will independently assess both the presentation and paper submitted by each student. The rubric used will be refined throughout the coming year. Students will be encouraged to comply with the timeline they set in their Gantt charts to assure project completion. Students will be encouraged to choose a viable project that will lead to a successful experience throughout the project. Students will be encouraged to maintain positive working relationships with their clients.

**Indirect Assessment #1: Senior Exit Survey:** Seniors were invited to complete an exit survey, spring 2015. The survey asked students to rate how well the Management Department prepared them with regards to intended student learning outcomes and corresponding competencies. The senior exit survey was administered in Klamath Falls.

**Outcomes Assessed:**

1. Explain the major concepts in the functional areas of accounting, marketing, finance, and management.
2. Evaluate the legal, social, and economic environments of business.
3. Describe the global environment of business.



4. Describe and explain the ethical obligations and responsibilities of business.
5. Apply decision-support tools to business decision-making.
6. Construct and present effective oral and written forms of professional communication.
7. Apply knowledge of business concepts and functions in an integrated manner.
8. Use management processes in an applied organization or business situation.
  - a. Generally Accepted Accounting Principles
  - b. The Internal Revenue Code
  - c. Managerial accounting concepts
  - d. Auditing concepts

**Performance Target:** 80% of students score a 4, 5, or 6 on each learning-outcome-related performance criteria (using a 1-6 proficiency scale).

**Assessment Results:**

**Senior Exit Survey Results for the Information Technology –  
Accounting Option and the Management – Accounting Option by  
Student**

Program-specific learning outcomes	Assessment Method	Measurement Scale	Minimum Acceptable Performance	Results
<b>Fundamental area of accounting</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	88% (n=8)
<b>Fundamental area of marketing</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	50% (n=8)
<b>Fundamental area of finance</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	88% (n=8)
<b>Fundamental area of management</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	88% (n=8)
<b>Legal, social, and economic environments of business</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	75% (n=8)
<b>Global environment of business</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	75% (n=8)
<b>Ethical obligations and responsibilities of business</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	100% (n=8)

<b>Ability to apply decision-support tools to business decision making</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	100% (n=8)
<b>Ability to construct and present effective oral and written forms of professional communication</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	88% (n=8)
<b>Ability to apply knowledge of business concepts and functions in an integrated manner</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	100% (n=8)
<b>Generally Accepted Accounting Principles</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	88% (n=8)
<b>The Internal Revenue Code</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	75% (n=8)
<b>Managerial accounting concepts</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	88% (n=8)
<b>Auditing concepts</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	75% (n=8)
<b>Plan and analyze business systems</b>	Student rating	1-6 Scale	80% of graduates indicate a 4, 5, or 6 rating	0% (n=8)

Assessment Results for the IT – Accounting Option and the Mgmt – Accounting Option PSLOs from Senior Survey

**Strengths:**

Students assessed themselves stronger than what they proved on the direct assessments. Students seem very confident in their abilities as defined by our learning outcomes. This positive self-awareness could be good for students seeking their first jobs. Students feel very confident that they can integrate their knowledge of business concepts, that they can use decision support tools for decision making, and feel they are ethical in their actions.

**Weaknesses:**

Since students perceive themselves more competent than they perform; this could have a negative effect when students do obtain their first jobs. We hope that students will be able to perform the tasks required of them. We also see lower self-assessment scores in the areas of marketing and in planning and analyzing business systems. Especially in the area of planning and analyzing business systems, students do realize they are

lacking skills, which correlates with their performance in the senior project area.

**Action Plans:**

Students' feelings of confidence is not necessarily harmful and will not require reform. Students will need to sell themselves to get their first jobs, and having confidence in their abilities might enable them to secure employment. We also would like to re-assess with a similar survey two to three years after graduation to see if their self-assessment results change.

**Indirect Assessment #2: Focus Group Results:** Seniors were invited to attend a focus group, spring 2015. The focus group was facilitated in Klamath Falls and collected student feedback regarding program curricula.

**Outcomes Assessed:**

1. Explain the major concepts in the functional areas of accounting, marketing, finance, and management.
2. Evaluate the legal, social, and economic environments of business.
3. Describe the global environment of business.
4. Describe and explain the ethical obligations and responsibilities of business.
5. Apply decision-support tools to business decision-making.
6. Construct and present effective oral and written forms of professional communication.
7. Apply knowledge of business concepts and functions in an integrated manner.
8. Use management processes in an applied organization or business situation.

**Performance Target:** 80% of students respond positively regarding their learning experience.

**Assessment Results:**

The Management Department hosted focus group sessions during spring 2015. The Accounting students were polled as an isolated group. Students were asked to respond to 12 questions.

Students identified all program courses (ACC) to be valuable. Students appreciate the varied teaching styles of faculty. Outside of the program students appreciate MIS 375, BUS 308, PSY 347, and SPE 321.

To be considered valuable, students emphasized that the course have relevant/applicable content and utilize technology in the classroom.

Students named ACC 405, MIS 275, BUS 308, PSY 347, and PSY 201 as least valuable, primarily because they lack relevance. Some courses were described as being too easy.

Students expressed real-world senior projects as being a valuable experience but feel internships are valuable also.

The greatest strength of the degree program was touted as being faculty with different teaching styles as well as the content of their courses.

Students described the greatest weaknesses of the program to be scheduling, and specifically requested more trailer courses. They would also like more laboratory space.

Students think prior teaching experience should be a requirement for hiring faculty and did not feel adjuncts are good instructors.

Students feel the syllabi, texts and materials used in courses are relevant and effective, but would like some flexibility.

Students feel they will be able to get a job and that the degree is well connected with the local market. Some would like more help with career/internship placement and with finding senior projects.

Students feel they should have more social involvement and requested the accounting club be renewed.

**Strengths:**

Students overall were happy with their educational experiences and the courses in their curriculum and thought they could secure gainful employment in a degree related field.

**Weaknesses:**

This group did not have significant complaints about their program and seemed a content group.

**Action Plans:**

A second auditing course would be beneficial to the program as a required course. We also hope to include a research methods course. We would like to implement a follow up survey to assess how graduates feel once they are in the workplace for a few years.

## **ISLO Assessment**

Oregon Tech, at the institutional level, chose to forego the ISLO cycle for the 2014/15 year and instead participated in a nation-wide pilot assessment. This decision was, in part, made because of the continued work being done in the revision of the institutional student learning outcomes as a result of efforts made by the General Education Review Task Force.

## **V. Summary of Student Learning**

The results of the ETS exam are better than in recent years. We still struggle with students taking the exam seriously and giving their best effort. We have high performing students who do very well in our classes who do not do well on the exam. Some students feel the exam does not relate well to the courses they have taken. Senior projects chosen by students were mostly accounting systems development. Our strong information systems emphasis in the common core leads students to develop strengths that can then enable them to tie accounting and systems development together as many do in their senior projects. The courses included of MIS 102, MIS 275, MIS 311, MIS 312, MIS 375 and ACC 405 build this ability of students to complete accounting system implementations which are unique to our program at Oregon Tech. We will encourage students to find worthwhile projects, and feel the experience is valuable to their learning. The case study is not a good assessment tool with the case we had chosen this year. Future assessments need to tie more closely with the student learning outcomes we are trying to assess.

Students, once again, scored themselves higher on the senior exit survey than they performed on the direct assessments. Students are generally more confident in their abilities in our student learning outcomes than they demonstrate. Students feel very confident in the areas of accounting, finance, and integration of business concepts. They also feel they can use decision support tools well. This is encouraging in that students feel that the technology being introduced to them will be valuable when they enter the workforce. While this confidence may give employers a good first impression when our students are seeking jobs, it is not known if students are capable in their first jobs. Thoughts of assessing students two to three years from graduation with a survey similar to our senior exit survey have been discussed in order to see if this confidence continues. Focus group results did not differ much from previous years. This year's group of students seemed mostly content with their education at Oregon Tech.

The number of 2015 graduates (8) is small and it would be better to have a group of 15 – 20 graduates. We would like to see growth in numbers in the accounting program. Continuing to establish ties with Klamath Community College may lead to this. More of a recruiting effort is necessary on our part, both at KCC and in general.

As a result of our 2014/15 assessment efforts we have the following plans:

- Continue to define the rubrics for both senior projects and case studies
- Have two faculty score the senior project presentations and written reports

- Have two faculty score the case study chosen for assessment purposes
- Develop some system to keep in touch with recent graduates for the purpose of sending a survey two to three years after graduation
- Discuss incentives for good performance on the ETS exam
- Recommend campus workshops to students as they arise

From our 2013/14 action plans, we would still like to pursue:

- The development of a second auditing course
- Possible inclusion of a research methods course in the program

## **VI. Changes Resulting from Assessment**

### **Closing the loop:**

Faculty are still considering adding two additional courses to the accounting curriculum. A second auditing course (new) would be required during the winter quarter of the senior year and a business research course (BUS 496 or BUS 497) will be incorporated into the curriculum during spring term of the senior year. Staffing issues continue to delay the development of the auditing course. Faculty made some effort to establish Linked In connections with students with the goal of a future survey in mind.

The Management Department assesses student learning at three levels: at the institutional level, at the departmental level, and at the program level. Institutional student learning outcomes (ISLOs) and assessments are directed by Oregon Tech's Assessment Executive Committee with one or two ISLOs assessed each year. For the past seven years, the Management Department conducted department-level assessment (SLOs) in accordance with IACBE guidelines and program-level assessment (PSLOs) in accordance with Northwest's Commission on Colleges and Universities (NWCCU) guidelines. Given recent changes to IACBE's accreditation process, the Management Department revised its Outcomes Assessment Plan upon the recommendation of IACBE during the self-study year. Previously, PSLO assessment occurred throughout our programs, not necessarily at the program exit. To align with IACBE expectations the department moved all PSLO assessment to the program exit. Now, at both the department level and at the program level, the Management Department assesses eight core student learning outcomes (SLOs) annually in accordance with IACBE guidelines. ISLO data for the institution, and past PSLO data for the Management Department, are available on Oregon Tech's website (<http://www.oit.edu/faculty-staff/provost/islo>).

Historically, the Management Department has used the ETS Major Field Test in Business and a Comprehensive Case Study to assess student learning at the department level. These two assessments continue to be used and the data are reported by department and by program. Additionally, the department revised its assessment of the senior experience to better meet IACBE program assessment requirements. During fall term faculty revised the rubric used in the senior experience. The rubric performance

criteria, as reported above, are now uniform across all Management programs, however, performance criteria definitions vary by program enabling the department to report broadly at the department level while also assessing program-specific learning by major. It should be noted that these revisions occurred fall term while students were already working on their projects. Although not drastically different from previous expectations, rubric scores are likely lower than normal given the shift in expectations midterm. Students were assessed, for classroom purposes, using the rubric presented to them on the first day of class. The revised rubric was used solely for this self-study. The new rubric will be incorporated into all senior experience courses fall 2014.

**Management - Accounting  
SLO-Curriculum Map**

**SLO #1: The student will demonstrate knowledge of current Generally Accepted Accounting Principles.**

Courses that are shaded below indicate that the SLO above is taught in the course, students demonstrate skills or knowledge in the SLO, and students receive feedback on their performance on the SLO.

I = Introduced          R = Reinforced          E = Emphasized

	<b>Fr.</b>	<b>Soph.</b>		<b>Jr.</b>		<b>Sr.</b>	
<b>Fall</b>	MATH 111	ACC 201	E	ACC 331	E	ACC 411	
	PSY 201	MATH 361		BUS 308		ACC 435	R
	WRI 121	MIS 311		BUS 356		ACC 496	R
	Hum Elective	WRI 227		MIS 312		MSSS Elective	
	Lab Sci Elective						
<b>Win</b>	BUS 215	ACC 202	E	ACC 320	E	ACC 412	
	ECO 201N	BUS 223		ACC 325	R	ACC 431	E
	MIS 102	MATH 371		ACC 332	E	ACC 497	R
	SPE 111	Hum Elective		WRI 327		MSSS Elective	
	WRI 122					Elective	
	MSSS Elective						
<b>Spr</b>	ECO 202N	ACC 203	E	ACC 321	E	ACC 432	E
	MIS 275	ACC 205	R	ACC 333	E	ACC 465	R
	SPE 321	BUS 226		ACC 405	R	PSY 347	
	Hum Elective	MIS 375		MSSS Elective		Elective	
	MSSS Elective	MSSS Elective					



**Management - Accounting  
SLO-Curriculum Map**

**SLO #2: The student will demonstrate knowledge of the Internal Revenue Code.**

Courses that are shaded below indicate that the SLO above is taught in the course, students demonstrate skills or knowledge in the SLO, and students receive feedback on their performance on the SLO.

I = Introduced          R = Reinforced          E = Emphasized

	Fr.	Soph.	Jr.	Sr.		
<b>Fall</b>	MATH 111	ACC 201	I	ACC 331	ACC 411	E
	PSY 201	MATH 361		BUS 308	ACC 435	
	WRI 121	MIS 311		BUS 356	ACC 496	R
	Hum Elective	WRI 227		MIS 312	MSSS Elective	
	Lab Sci Elective					
<b>Win</b>	BUS 215	ACC 202		ACC 320	ACC 412	E
	ECO 201N	BUS 223		ACC 325	I	ACC 431
	MIS 102	MATH 371		ACC 332	ACC 497	R
	SPE 111	Hum Elective		WRI 327	MSSS Elective	
	WRI 122				Elective	
	MSSS Elective					
<b>Spr</b>	ECO 202N	ACC 203		ACC 321	ACC 432	
	MIS 275	ACC 205		ACC 333	ACC 465	
	SPE 321	BUS 226		ACC 405	PSY 347	
	Hum Elective	MIS 375		MSSS Elective	Elective	
	MSSS Elective	MSSS Elective				

**Management - Accounting  
SLO-Curriculum Map**

**SLO #3: The student will demonstrate knowledge of managerial accounting concepts.**

Courses that are shaded below indicate that the SLO above is taught in the course, students demonstrate skills or knowledge in the SLO, and students receive feedback on their performance on the SLO.

I = Introduced      R = Reinforced      E = Emphasized

	<b>Fr.</b>	<b>Soph.</b>	<b>Jr.</b>	<b>Sr.</b>
<b>Fall</b>	MATH 111	ACC 201	ACC 331	ACC 411
	PSY 201	MATH 361	BUS 308	ACC 435
	WRI 121	MIS 311	BUS 356	ACC 496 R
	Hum Elective	WRI 227	MIS 312	MSSS Elective
	Lab Sci Elective			
<b>Win</b>	BUS 215	ACC 202	ACC 320 E	ACC 412
	ECO 201N	BUS 223	ACC 325 R	ACC 431
	MIS 102	MATH 371	ACC 332	ACC 497 R
	SPE 111	Hum Elective	WRI 327	MSSS Elective
	WRI 122			Elective
	MSSS Elective			
<b>Spr</b>	ECO 202N	ACC 203 E	ACC 321 E	ACC 432
	MIS 275	ACC 205 R	ACC 333	ACC 465 R
	SPE 321	BUS 226	ACC 405	PSY 347
	Hum Elective	MIS 375	MSSS Elective	Elective
	MSSS Elective	MSSS Elective		

**Management - Accounting  
SLO-Curriculum Map**

**SLO #4: The student will demonstrate knowledge of auditing concepts.**

Courses that are shaded below indicate that the SLO above is taught in the course, students demonstrate skills or knowledge in the SLO, and students receive feedback on their performance on the SLO.

I = Introduced      R = Reinforced      E = Emphasized

	<b>Fr.</b>	<b>Soph.</b>	<b>Jr.</b>	<b>Sr.</b>	
<b>Fall</b>	MATH 111	ACC 201	ACC 331	ACC 411	
	PSY 201	MATH 361	BUS 308	ACC 435	E
	WRI 121	MIS 311	BUS 356	ACC 496	R
	Hum Elective	WRI 227	MIS 312	MSSS Elective	
	Lab Sci Elective				
<b>Win</b>	BUS 215	ACC 202	ACC 320	ACC 412	
	ECO 201N	BUS 223	ACC 325	ACC 431	
	MIS 102	MATH 371	ACC 332	ACC 497	R
	SPE 111	Hum Elective	WRI 327	MSSS Elective	
	WRI 122			Elective	
	MSSS Elective				
<b>Spr</b>	ECO 202N	ACC 203	ACC 321	ACC 432	
	MIS 275	ACC 205	ACC 333	ACC 465	R
	SPE 321	BUS 226	ACC 405	E	PSY 347
	Hum Elective	MIS 375	MSSS Elective	Elective	
	MSSS Elective	MSSS Elective			

**Senior Project Rubric**

**Use specialized knowledge to solve business problems.**

Performance Criteria	Limited Proficiency	Developing Proficiency	Proficiency	High Proficiency
<p><b>Project Objective</b></p> <p><b>“Identification”</b></p>	<p>The engagement is described, however does not include all details and needs some major revisions. Timelines are not realistic or not present.</p> <p>Student uses Time Management tools. Including at minimum a Gantt Chart and Time Log.</p> <ul style="list-style-type: none"> <li>Students may not have a complete time frame outlined.</li> </ul> <p>Students may need some revisions on their use of the proper PM tools.</p>	<p>The engagement is described, however may not include all details and need some minor revisions. Timelines are realistic but may need some modification to improve the likelihood of project success.</p> <p>Student Demonstrates the use of Time Management tools. Including at minimum a Gantt Chart and Time Log.</p> <ul style="list-style-type: none"> <li>Students may not have a complete time frame outlined.</li> <li>Students may need some minor revision on their use of the proper PM tools.</li> </ul>	<p>The engagement is clearly described. Objective and purpose of the engagement is evident. Project scope is clear. Realistic timelines are included.</p> <p>Student Demonstrates the use of Time Management tools. Including at minimum a Gantt Chart and Time Log.</p> <ul style="list-style-type: none"> <li>Students may not have a complete time frame outlined, but show mastery in utilizing the tools and theory.</li> </ul>	<p>The engagement is clearly described. Objective and purpose of the engagement is evident. Project scope is clear. Realistic timelines are included.</p> <p>Student Demonstrates Mastery of using Time Management tools. Including at minimum a Gantt Chart and Time Log</p>

<p><b>Organization Environment</b></p> <p><b>“Context”</b></p>	<p>Student’s project does not clearly meet the requirements of the senior project outline. Students may not have appropriate sponsorship.</p> <p>Student does not clearly outline the project requirements or may not be up to professional standards.</p> <p>Risks and CSFs may be incomplete.</p>	<p>Students project scope does have appropriate sponsorship, however does not provide enough detail to clearly define the scope. It may be unclear if the project meets the entire scope asked for in the sr. project documentation.</p> <p>Student outlines project requirements. Requirements may not be professionally outlined with insufficient information on Risks, Strategies as well as CSFs.</p>	<p>Students may not have a company sponsor however their project provides a sufficient scope and depth to demonstrate the mastery of the solution and technologies.</p> <p>Student Outlines Project Requirements, an appropriate approach to completion, Risks and Strategies as well as the critical success factors</p>	<p>Company information is provided and relevant. This may include background information, industry characteristics, appraisal of the health of the organization, or other pertinent information.</p> <p>Student Outlines Project Requirements, an appropriate approach to completion, Risks and Strategies as well as the critical success factors</p>
<p><b>Project Management</b></p> <p><b>“Process”</b></p>	<p>Student does not demonstrate the fundamental understanding of the project management process.</p> <p>However the student makes an attempt at</p>	<p>Student Demonstrates a <b>fundamental</b> understanding in the PM process. <u>However may be missing some elements</u> that do not hinder the project process and development.</p>	<p>Student Demonstrates <b>mastery</b> in the PM process. <u>However may be missing minor elements</u> that do not hinder the project process and development.</p> <p>Planning</p>	<p>Planning</p> <ul style="list-style-type: none"> <li>• Student completed areas of the SDLC that were appropriate to the planning for the scope of their project.</li> </ul> <p>Research</p> <ul style="list-style-type: none"> <li>• Lit Review</li> </ul>

	<p>some of the deliverables required.</p>	<p>Planning</p> <ul style="list-style-type: none"> <li>• Student completed areas of the SDLC that were appropriate to the planning for the scope of their project.</li> </ul> <p>Research</p> <ul style="list-style-type: none"> <li>• Lit Review</li> <li>• Primary or secondary research.</li> </ul> <p>Analysis</p> <ul style="list-style-type: none"> <li>• Diagramming and analysis of results to provide a successful project outcome. Diagramming must be of professional quality and free of errors.</li> </ul> <p>Discussion</p>	<ul style="list-style-type: none"> <li>• Student completed areas of the SDLC that were appropriate to the planning for the scope of their project.</li> </ul> <p>Research</p> <ul style="list-style-type: none"> <li>• Lit Review</li> <li>• Primary or secondary research.</li> </ul> <p>Analysis</p> <ul style="list-style-type: none"> <li>• Diagramming and analysis of results to provide a successful project outcome. Diagramming must be of professional quality and free of errors.</li> </ul> <p>Discussion</p> <ul style="list-style-type: none"> <li>• Proper documentation of communication</li> </ul>	<ul style="list-style-type: none"> <li>• Primary or secondary research.</li> </ul> <p>Analysis</p> <ul style="list-style-type: none"> <li>• Diagramming and analysis of results to provide a successful project outcome. Diagramming must be of professional quality and free of errors.</li> </ul> <p>Discussion</p> <ul style="list-style-type: none"> <li>• Proper documentation of communication by all stakeholders involved. This may be a separate document however must be professionally documented and organized.</li> </ul>
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<p><b>Project Completion</b></p> <p><b>“The finish line”</b></p>	<p>Solution may not work to the project sponsor’s requirements. Student has an arrangement to either finish or hand off the project to meet the sponsor’s present need.</p> <p>Students solution may have some bugs present and some major errors, restricting</p>	<ul style="list-style-type: none"> <li>• Summary, output documentation, conclusions, and/or recommendations are specific. Supporting research relevant. Understanding of business concepts and skills is evident.</li> </ul>	<ul style="list-style-type: none"> <li>• Summary, output documentation, conclusions, and/or recommendations are specific. Supporting research is clear and relevant. Understanding of business concepts and skills is evident.</li> </ul>	<ul style="list-style-type: none"> <li>• Summary, output documentation, conclusions, and/or recommendations are specific. Supporting research is clear and relevant. Understanding of business concepts and skills is evident.</li> <li>• Student must show an industry acceptable</li> </ul>

	the usability of the solution.	<ul style="list-style-type: none"> <li>• Student must show an acceptable implementation plan and conversion strategy.</li> <li>• Student’s solution must be implemented, <b>95%</b> working and accepted by their project sponsor.</li> </ul> <p>Student’s solution should work without any <b>major</b> problems and contain <b>most</b> of the features outlined in the project proposal from the current scope requirements.</p>	<ul style="list-style-type: none"> <li>• Student must show an industry acceptable implementation plan and conversion strategy.</li> <li>• Student’s solution must be implemented, working and accepted by their project sponsor.</li> </ul> <p>Student’s solution should work without any <b>major</b> problems and contain all of the features outlined in the project proposal from the current scope requirements.</p>	<p>implementation plan and conversion strategy.</p> <ul style="list-style-type: none"> <li>• Student’s solution must be implemented, working and accepted by their project sponsor.</li> <li>• Student’s solution should work without any <b>apparent</b> problems and contain all of the features <u>originally outlined</u>.</li> </ul>
<b>Connections to Discipline</b>	Project demonstrates knowledge of one of the four program specific learning outcomes:	Project demonstrates knowledge of two of the four program specific outcomes: <ul style="list-style-type: none"> <li>• Knowledge of GAAP</li> </ul>	Project demonstrates knowledge of three of the four program specific outcomes: <ul style="list-style-type: none"> <li>• Knowledge of GAAP</li> </ul>	Project demonstrates knowledge of four out of the four program specific outcomes: <ul style="list-style-type: none"> <li>• Knowledge of GAAP</li> </ul>



	<ul style="list-style-type: none"> <li>• Knowledge of GAAP</li> <li>• Knowledge of IRS code</li> <li>• Knowledge of auditing concepts</li> <li>• Knowledge of cost accounting concepts</li> </ul> <p>This knowledge can be demonstrated by incorporating core concepts of the PSLO into the project outcomes.</p>	<ul style="list-style-type: none"> <li>• Knowledge of IRS code</li> <li>• Knowledge of auditing concepts</li> <li>• Knowledge of cost accounting concepts</li> </ul> <p>This knowledge can be demonstrated by incorporating core concepts of the PSLO into the project outcomes.</p>	<ul style="list-style-type: none"> <li>• Knowledge of IRS code</li> <li>• Knowledge of auditing concepts</li> <li>• Knowledge of cost accounting concepts</li> </ul> <p>This knowledge can be demonstrated by incorporating core concepts of the PSLO into the project outcomes.</p>	<ul style="list-style-type: none"> <li>• Knowledge of IRS code</li> <li>• Knowledge of auditing concepts</li> <li>• Knowledge of cost accounting concepts</li> </ul> <p>This knowledge can be demonstrated by incorporating core concepts of the PSLO into the project outcomes.</p>
<b>Culminating Experience</b>	<p>The student uses, in a basic way, skills abilities, theories, or methodologies gained in one situation in a new situation.</p> <p>Student's summary of learning is lacking, and cannot tie previous learning to the current engagement.</p>	<p>The student uses skills, abilities, theories, or methodologies gained in one situation to contribute to understanding of problems or issues.</p> <p>Student's summary of learning is limited and does not elaborate on tying accounting methodologies</p>	<p>The student adapts and applies skills, abilities, theories, or methodologies gained in one situation to new situations to solve problems or explore issues.</p> <p>Student's summary of learning is general and shows some growth in the application of</p>	<p>The student adapts and applies, independently, skills, abilities, theories, or methodologies gained in one situation to new situations to solve problems or explore complex issues in original ways.</p> <p>Student's summary of learning is detailed and demonstrates growth in the application of</p>

		previously learned to the current engagement.	accounting methodologies and in engagement management.	accounting methodologies and in engagement management.
<b>Communication of Results</b>	<ul style="list-style-type: none"> <li>• OIT Essay Rubric</li> <li>• OIT Public Speaking Rubric</li> </ul> Project Binder is clean and professional and free of any errors.  Scores a “D” or better in All categories.	<ul style="list-style-type: none"> <li>• OIT Essay Rubric</li> <li>• OIT Public Speaking Rubric</li> </ul> Project Binder is clean and professional and free of any errors.  Scores a “C” or better in All categories.	<ul style="list-style-type: none"> <li>• OIT Essay Rubric</li> <li>• OIT Public Speaking Rubric</li> </ul> Project Binder is clean and professional and free of any errors.  Scores a “B” or better in All categories.	<ul style="list-style-type: none"> <li>• OIT Essay Rubric</li> <li>• OIT Public Speaking Rubric</li> <li>• Project Binder is clean and professional and free of any errors.</li> </ul> Scores an “A” or better in all categories.

## ACC 465 Assessment Case Rubric

Criteria	Exceeds Standard	Meets Standards	Nearly Meets Standards	Does Not Meet Standards
<b>Company Background and Statement of the Business Problem or Issues</b> (5 points possible)	(5 points)The paper thoroughly describes the company and provides context need to fully understand the case analysis.The paper thoroughly discusses the business problems and issues that the company needs to address.	(4 points)The paper describes the company's background and provides the context needed to understand the analysis, however, a key piece of information is missing.The paper discusses the business problems and issues but fails to include a key problem or issue.	(3 points)The paper provides minimal background information, however, fails to provided the context needed to understand the analysis.The paper's discussion of the business problems and issues is incomplete.	(2 points)The paper fails to provide the company's background.The paper does not include a discussion of the business problems and issues.
<b>Analysis</b> (15 points possible)	(15 points)The paper applies appropriate analytical tools to comprehensively analyze the company's functional stratetgic factors. The paper clearly considers the cross-functional implications of the strategy.	(12 points)The paper applies appropriate analytical tools, however, analysis of the company's functional strategic factors is missing a key piece of information. The paper gives some consideration to the cross-functional implcations of the strategy.	(10 points)The paper applies some analytical tools, however, analysis of the company's functional strategic factors is incomplete and/or cross functional implications missing or incomplete.	(7 points)The paper applies few or no appropriate analytical tools to analyze the company's functional strategic factors and/or cross functional implications of the strategy.
<b>Conclusions</b> (10 points possible)	(10 points)Conclusions take into consideration the analysis of the case, are logical and reflect an informed analysis. Conclusions are clear and succinct.	(8 points)Conclusions take into consideration the analysis of the case, are logical and reflect an informed analysis, however are missing a key conclusion. Conclusions are clear and succinct.	(6 points)Conclusions take into consideration the analysis of the case, are logical and reflect an informed analysis, but are incomplete. Conclusions are mostly clear and succinct.	(4 points)Conclusions lack consideration the analysis of the case, and reflect an somewhat uninformed analysis. Conclusions are mostly clear and succinct, but anecdotal.