

## ACCOUNTING

2011

### OBJECTIVES ASSESSED:

- Obj. 1: Critical thinking skills
- Obj. 2: Writing competencies
- Obj. 3: Computer fluency
- Obj. 7: Knowledge concerning the ethics of the accounting profession

## **SUMMARY REPORT**

## Introduction to Accounting II

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### **Objective #1-Critical thinking skills**

- Outcomes assessed #1-** Research the existing information and data regarding the topic of inquiry  
**#2-**Evaluate the evidence and data relevant to the topic of inquiry  
**#3-**Apply logical, scientific, and/or quantitative reasoning to develop a thesis or hypothesis

### **Objective #2-Writing competencies**

- Outcomes assessed #1-**Respond to an assignment in writing which answers the question and uses appropriate vocabulary  
**#2-**Produce clear and well-organized writing  
**#3-**Uses standard American English in writing  
**#4-**Produce clear articulate writing to describe accounting theories

### **Objective #3-Computer Fluency**

- Outcome assessed #2-**Use the Internet and the Web to evaluate its content

### **Objective #7-Knowledge concerning the ethics of the accounting profession**

- Outcome assessed #1-**Exhibit the ability to identify ethical issues related to performance of accounting tasks and to evaluate available choices

**Sample size-** two accounting 102 classes (1-Spring 2011; 2- Fall 2011)

**Sample base-** Written homework assignments

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The students are given a homework assignment during the semester that consists of a variety of questions that present different accounting situations. The students are required to provide a typed response (minimum of one page per question). A rubric was established to determine the students' proficiency in six areas. The students' were given a grade for each area ranging from a 4 (advanced) to a 1 (unacceptable). A copy of the rubric has been provided which shows for each area assessed what criteria was used to determine the grade (1- unacceptable, 2-minimally acceptable, 3-proficient, or 4-advanced). Professor Pamela Donahue and Assistant Professor Kristen Quinn completed the assessments of the forty-five samples.

The program will be considered successful in achieving this learning outcome if 80% of the students either received a "4-Advanced" or "3-Proficient" in each area category.

**RUBRIC**

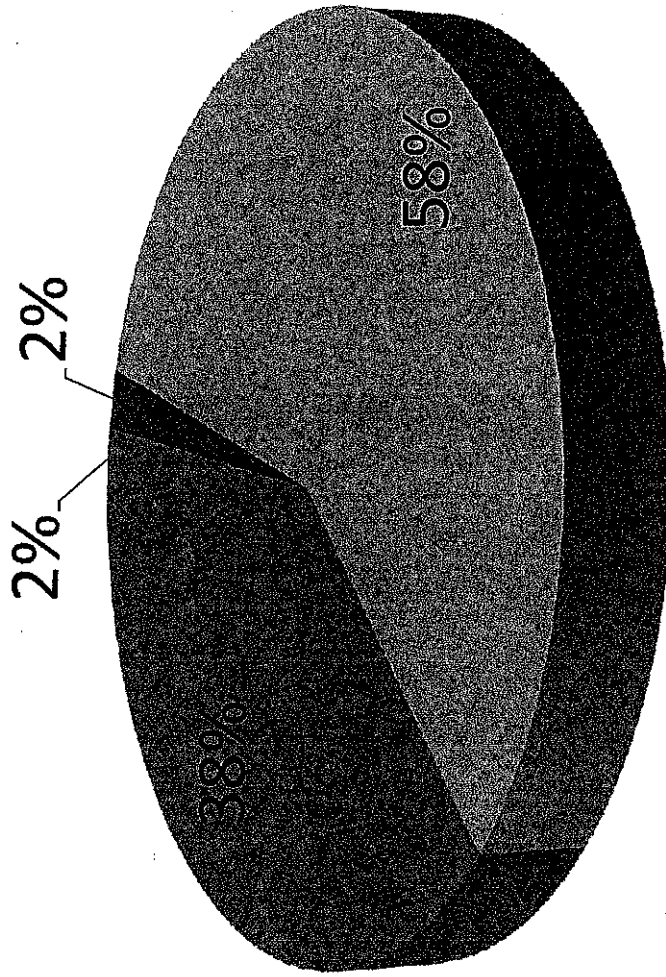
## Accounting Assignment Essay Scoring Rubric

Student #: \_\_\_\_\_

Criteria	1 - Unacceptable	2 - Minimally Acceptable	3 - Proficient	4 - Advanced	Score
<b>Form an assertion about a given issue</b>	No assertion has been stated.	Assertion is vague.	A somewhat convincing assertion is made about a given topic or issue.	Compelling assertion is made about a given topic or issue.	Score:
<b>Support assertion with own reasoning and evaluation of evidence</b>	Assertion lacks total support, reflecting an elementary level of thought.	Topic is not supported well, reflecting an immature level of thought.	Topic is addressed clearly, reflecting a fairly mature level of thought.	Topic is addressed clearly, reflecting a mature level of thought.	Score:
<b>Organize and connect major ideas logically</b>	The writing lacks a beginning, a middle, and/or an ending.	Organization is not clear or effective.	Organization is clean, though lacking full clarity and coherence.	Organization is so clear that the reader knows at all times what the purpose is and how the writer intends to accomplish it.	Score:
<b>Express ideas in the clearest form of standard English</b>	Grammar, punctuation, spelling, and usage are severely deficient.	Isolated errors in grammar, punctuation, spelling and/or usage reduce clarity and credibility.	Free of major errors in grammar, punctuation, spelling, and usage.	Free of errors in grammar, punctuation, spelling, and usage. Collegiate level vocabulary is used throughout paper.	Score:
<b>Use of Research and Documentation of Sources (if applicable)</b>	Needed research is absent or material is used but not cited.	Adequate research is included and sources are cited, but there are errors in formatting several of the citations.	Research is incorporated well and sources are cited accurately with one or two minor errors.	Research is thorough and incorporated well. All sources are cited accurately.	Score:
<b>Ability to identify ethical issues</b>	Did not identify issues or choices	Identified issues; unable to evaluate choices	Identified issues; insufficient exploration of choices	Identified issues and identified all available choices	Score:

## **RESULTS**

## Form an Assertion About a Given Issue



■ No assertion has been stated (Rating = 1-Unacceptable)

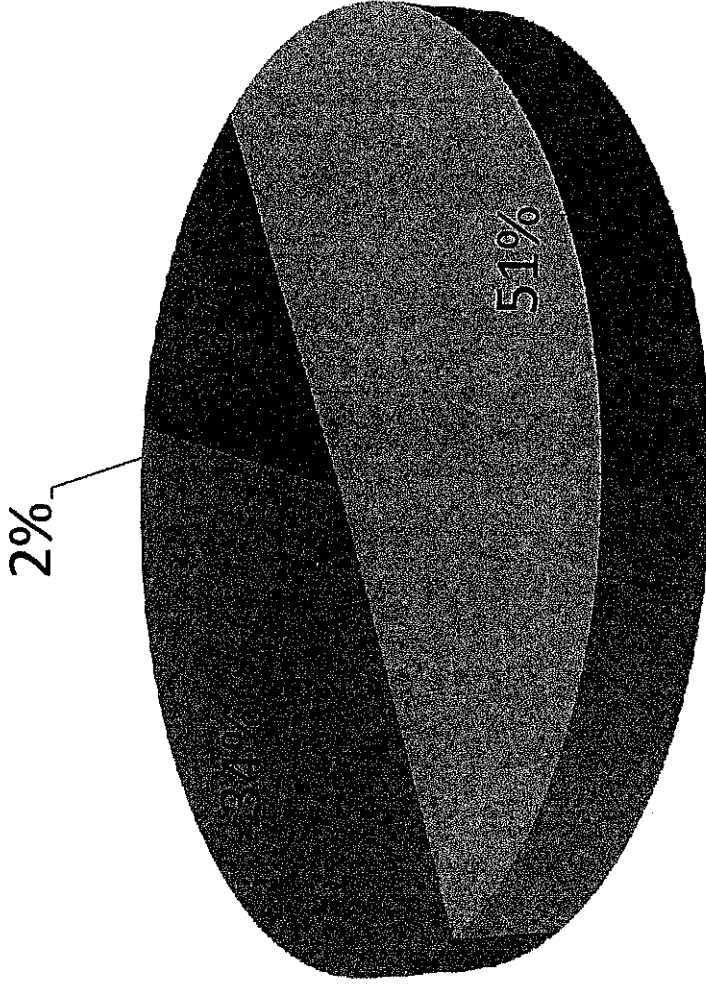
■ Assertion is vague (Rating = 2-Minimally Acceptable)

■ A somewhat convincing assertion is made about a given topic or issue (Rating = 3-Proficient)

■ Compelling assertion is made about a given topic or issue (Rating = 4-Advanced)

96% fell into the "Proficient" or "Advanced" category.

## Support Assertion with Own Reasoning and Evaluation of Evidence

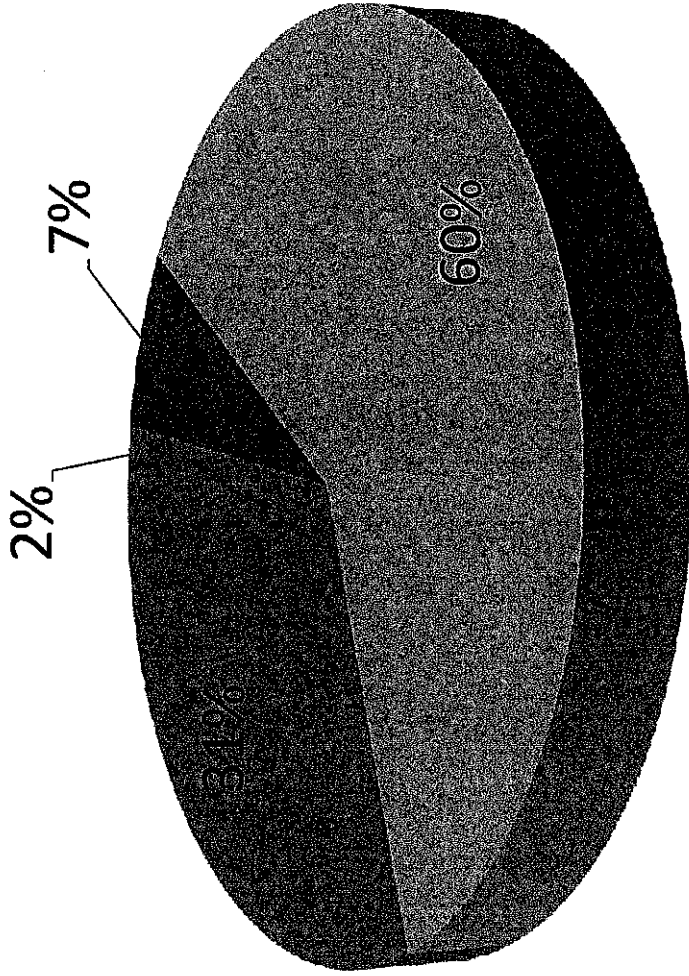


- Assertion lacks total support, reflecting an elementary level of thought (Rating = 1- Unacceptable)
- Topic is not supported well, reflecting an immature level of thought (Rating = 2-Minimally Acceptable)
- Topic is addressed clearly, reflecting a fairly mature level of thought (Rating = 3-Proficient)
- Topic is addressed clearly, reflecting a mature level of thought (Rating = 4-Advanced)

85% fell into the "Proficient" or "Advanced" category.



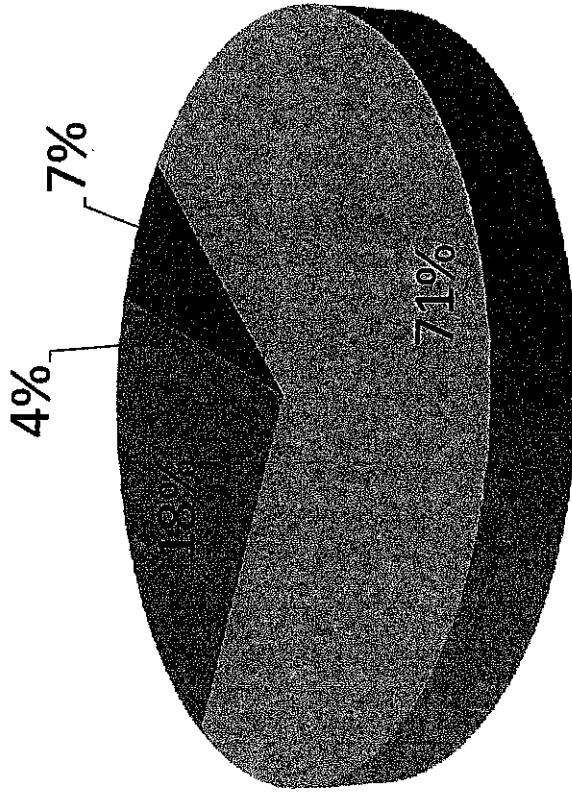
## Organize and Connect Major Ideas Logically



- The writing lacks a beginning, a middle, and/or an ending (Rating = 1-Unacceptable)
- Organization is not clear or effective (Rating = 2-Minimally Acceptable)
- Organization is clean, though lacking full clarity and coherence (Rating = 3-Proficient)
- Organization is so clear that the reader knows at all times what the purpose is and how the writer intends to accomplish it (Rating = 4-Advanced)

91% fell into the "Proficient" or "Advanced" category.

## Express Ideas in the Clearest Form of Standard English



■ Grammar, punctuation, spelling, and usage are severely deficient (Rating = 1-Unacceptable)

■ Isolated errors in grammar, punctuation, spelling and/or usage reduced clarity and credibility (Rating = 2-Minimally Acceptable)

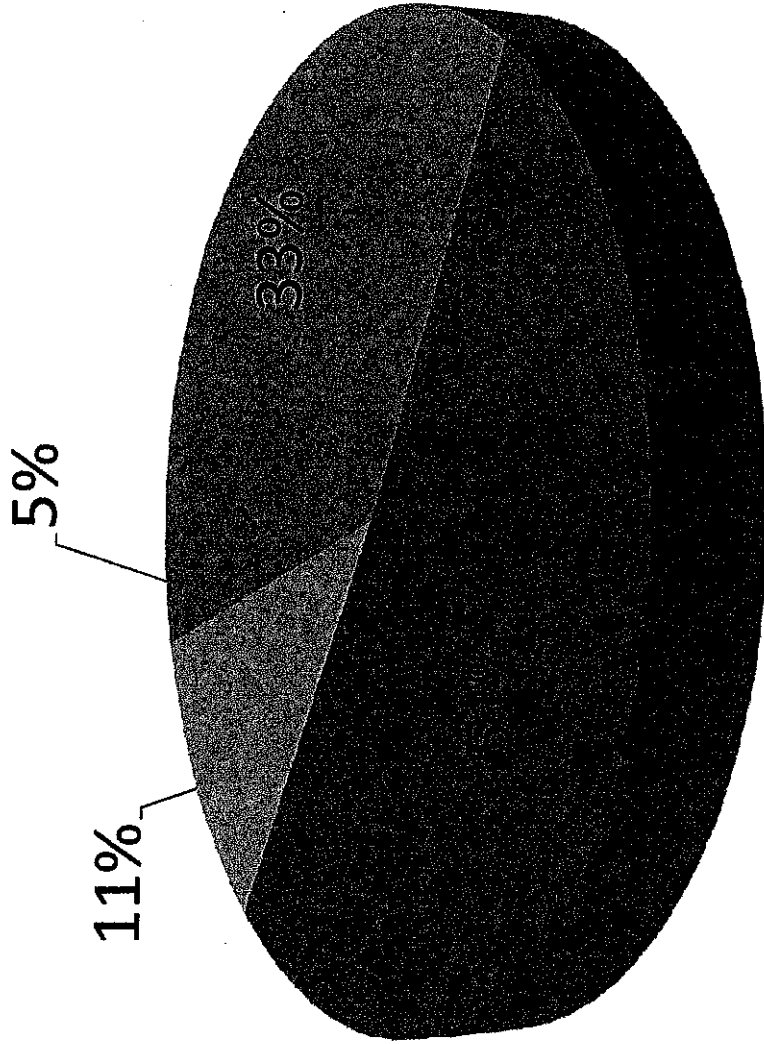
■ Free of major errors in grammar, punctuation, spelling, and usage (Rating = 3-Proficient)

■ Free of errors in grammar, punctuation, spelling, and usage. Collegiate level vocabulary is used throughout paper (Rating = 4-Advanced)

80% fell into the "Proficient" or "Advanced" category.

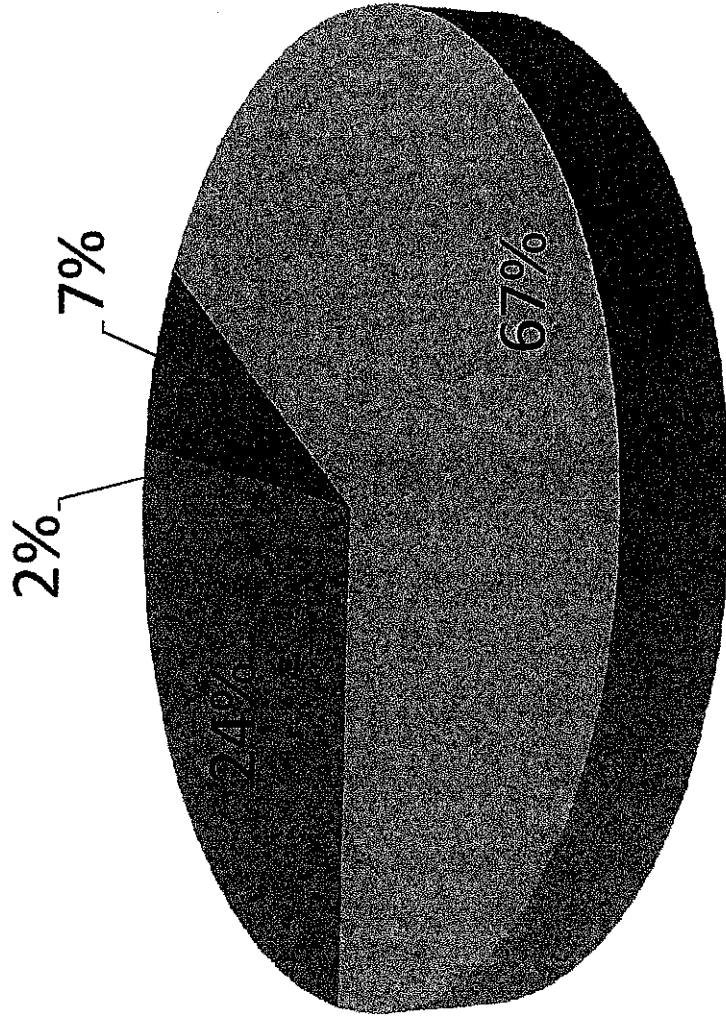
## Use of Research and Documentation of Sources

- Needed research is absent or material is used but not cited (Rating = 1-Unacceptable)
- Adequate research is included and sources are cited, but there are errors in formatting several of the citations (Rating = 2-Minimally Acceptable)
- Research is incorporated well and sources are cited accurately with one or two minor errors (Rating = 3-Proficient)
- Research is thorough and incorporated well. All sources are cited accurately (Rating = 4-Advanced)



16% fell into the "Proficient" or "Advanced" category.

## Ability to Identify Ethical Issues



■ Did not identify issues or choices (Rating = 1-Unacceptable)

■ Identified issues; unable to evaluate choices (Rating = 2-Minimally Acceptable)

■ Identified issues; insufficient exploration of choices (Rating = 3-Proficient)

■ Identified issues and identified all available choices (Rating = 4-Advanced)

91% fell into the "Proficient" or "Advanced" category.