



## **College of Business & Economics**

### **Assurance of Learning**

Program Learning Objective (PLO): Critical Thinking & Quant Analysis  
AY 2014-2015

**MSA**

**PLO2; LO2A**

**MSA Learning Goal 2: Students who graduate will be able to analyze accounting issues to make sound business decision.**

**CBE Learning Objective 2A:**

LO2A: Students who graduate will apply critical thinking and quantitative reasoning to financial reporting and business valuation.

**Mapped Course:** ACCT 6560 [Summer 2015]

**Curriculum Alignment:** Analysis and forecast of financial statements for business valuation and financial strategies. Topics include financial statement analysis and forecast, business valuation using accounting and cash flow based models, valuation analysis for equity security, credit decisions, and mergers and acquisitions. Prerequisite: ACCT 3213 or ACCT 6613 or consent of instructor.

**Participating Faculty:** 1 teaching faculty member.

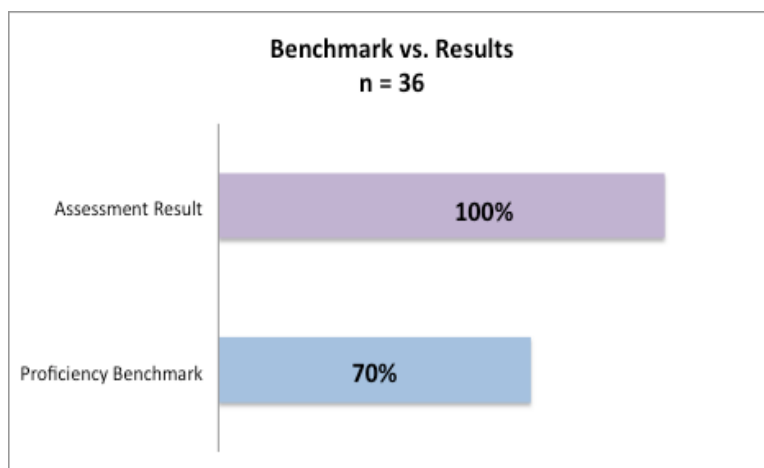
**Methods & Procedures:** Elements from 4 separate projects were used to assess critical thinking. For Trait #1, a project centered on company background research and analysis of industry economic characteristics and company strategies was used. For Trait#2, a project requiring analysis of profitability of a selected company, its competitor and industry was used. For Trait #3, a similar but different project was used for assessment. For Trait #4, a project involving cash-flow-based valuation for a selected company was used.

**Assessment Measurement Tool Used:** Department developed rubric.

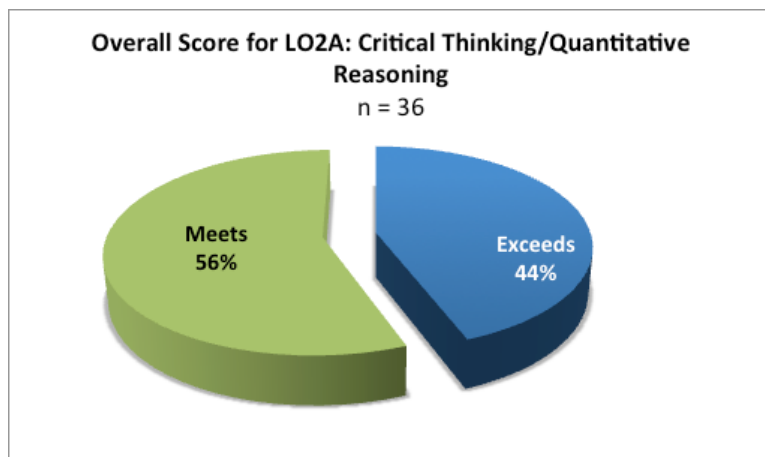
**Status of Assessment:** Completed.

**Performance Targets:** 70% of students meet or exceed expectations.

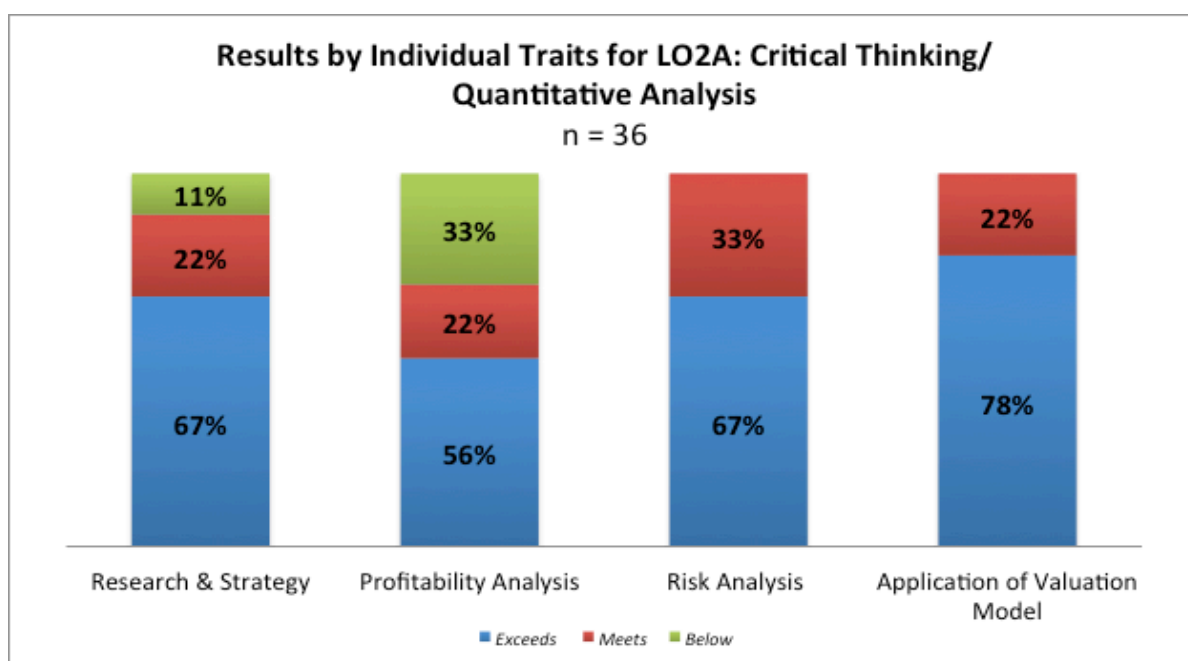
**Data Summary & Analysis:**



The proficiency target for learning objective 2A: Critical Thinking/ Quantitative Reasoning is set that 70% of students receiving an overall score of meeting or exceeding expectations on the specific learning objective. Results show students clearly meeting the benchmark with 100% of students meeting/exceeding.



Assessment results for the learning objective *overall* show 56% of assessed students meeting expectations, with 44%, exceeding expectations. No student was found below expectations.



Analysis from each individual trait shows some traits outperform others when comparing the percentage of students exceeding expectations. Trait #4, Application of Valuation Model was the strongest understood trait by students, with 78% of students scoring a point between 6 and 8. Trait #2, Profitability Analysis, shows the highest number of students performing below expectation when compared to all other traits, with 33% of students receiving between 0 and 2 points. Trait #1, Research and Strategy, followed with 11% of students receiving between 0 and 2 points. No student were found below expectations for Trait #3, Risk Analysis, with 67% scoring 6 to 8 points.

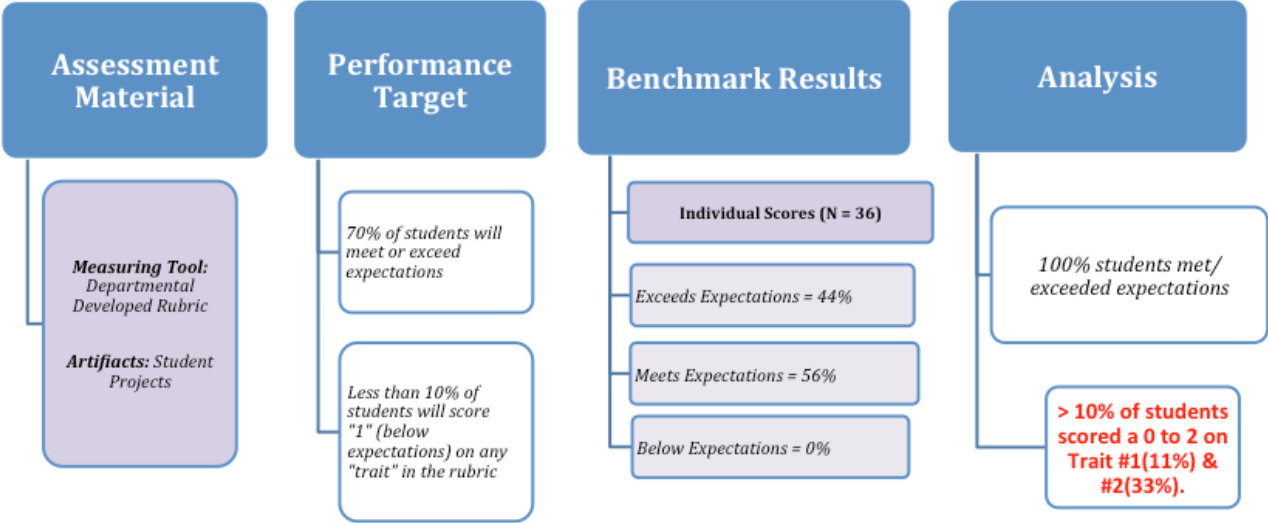
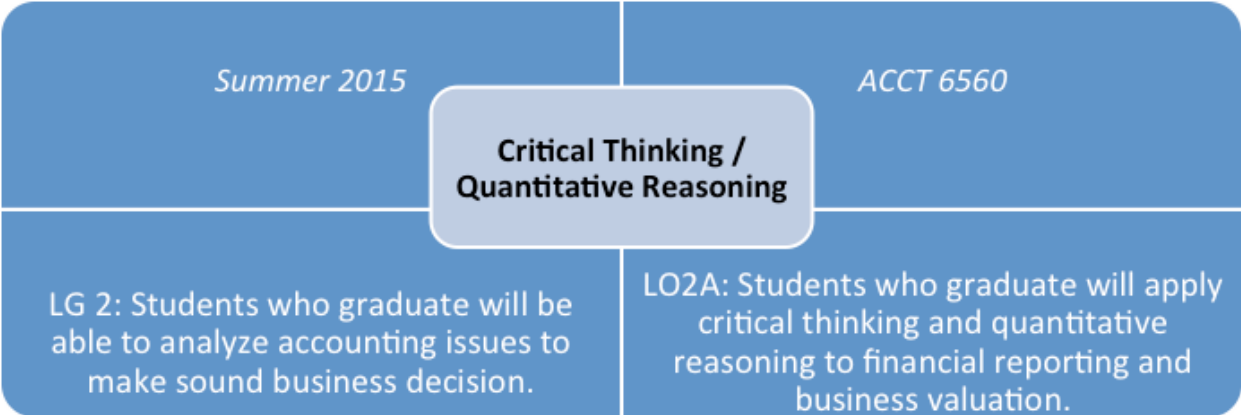
**Conclusions:**

Overall, students are meeting proficiency targets for learning objective 2A: Critical Thinking/Quantitative Reasoning and performed very well. One area highlighted for suggested improvement involves Trait#2: Profitability Analysis.

## **APPENDIX A:**

### One-Page Summaries

## Learning Goal 2: One-Page Assessment Summary



End of Report