



## **College of Business & Economics**

### **Assurance of Learning**

Program Learning Objective (PLO): Law, Regulations, Codes & Ethics  
AY 2014-2015

**MSA**

**PLO3; LO3A**



**MSA Learning Goal 3: Students who graduate will be knowledgeable about accountants' professional responsibilities and ethics standards.**

**CBE Learning Objective 3A:**

L03A: Students who graduate will illustrate the knowledge of accountants' professional ethics standards and apply them to business situations.

**Mapped Course:**

ACCT 6660 - Accountants' Ethics and Professional Responsibilities [Summer 2015]

**Curriculum Alignment:** Explores ethical, legal, regulatory issues and social responsibilities facing the accounting profession. Covers the elements of ethical reasoning, corporate governance, and reviews professional codes of conduct of the AICPA and other regulatory bodies and their real-world business application. *Prerequisite: ACCT 2251.*

**Participating Faculty:** 2 faculty members – 1 Teaching + 1 Assessing

**Methods & Procedures:** Faculty member #1 will provide identified artifact, individual written paper assignment directed at ethics and ethical issues. Faculty member #2, selected by Program Director/Chair, will assess artifacts using the selected assessment measurement tool, an externally adopted rubric appropriate for the accurate measurement of the learning objective within the program.

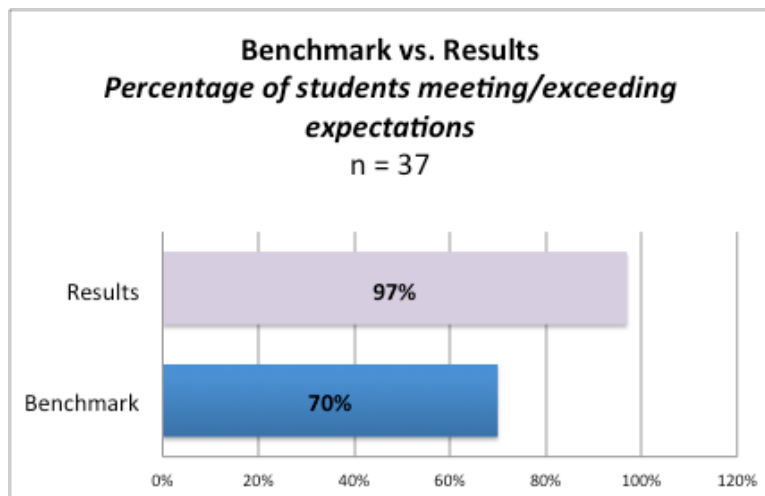
**Assessment Measurement Tool Used:** Externally adopted rubric.

**Status of Assessment:** Completed.

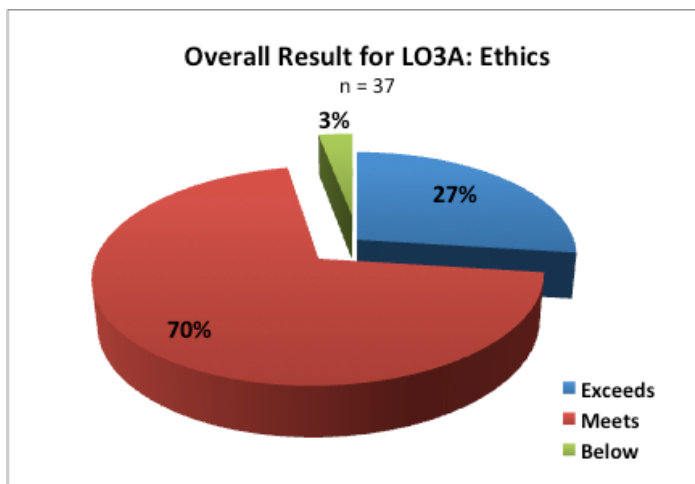
**Artifacts Archived:** Yes.

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

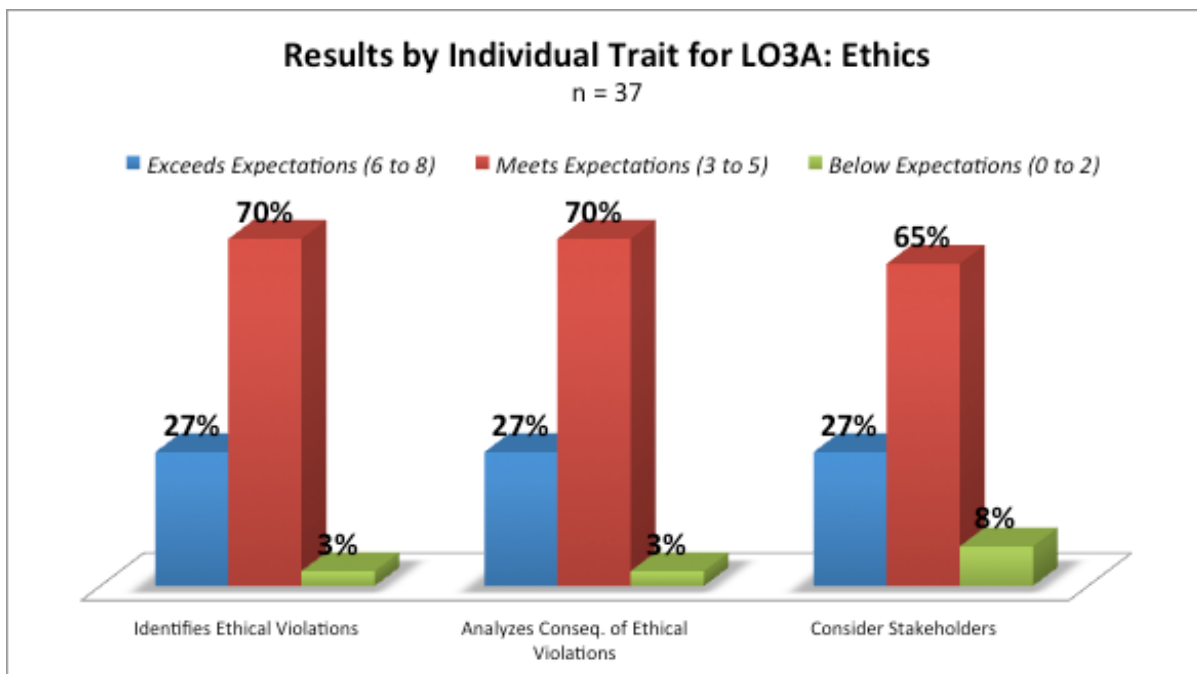
**Data Summary & Analysis:**



The proficiency target for learning objective 3A: Ethics 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 97% of students meeting/exceeding.



Assessment results for the learning objective *overall* show 70% of assessed students meeting expectations, with 27% exceeding expectations, and 3% of assessed students below expectations.



Analysis from each individual trait shows each trait measuring relatively consistently; no trait strayed far from the results of the other traits for ‘meeting’ and ‘exceeding’ expectations. However, when it came to ‘below’ expectations, trait #3: Consider stakeholders, led with 5 percentage points more in number of students assessed with a score of 0 to 2.

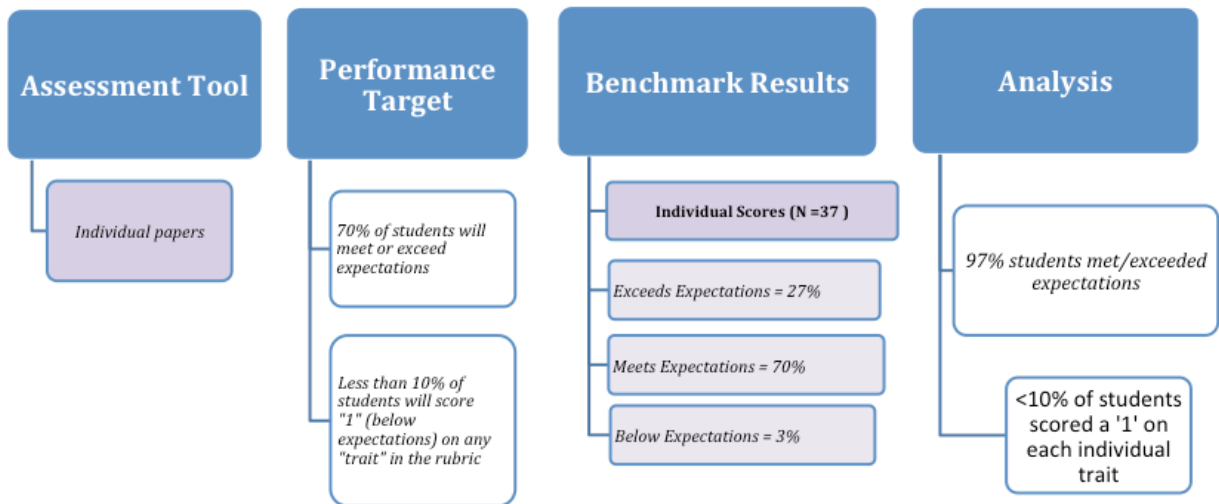
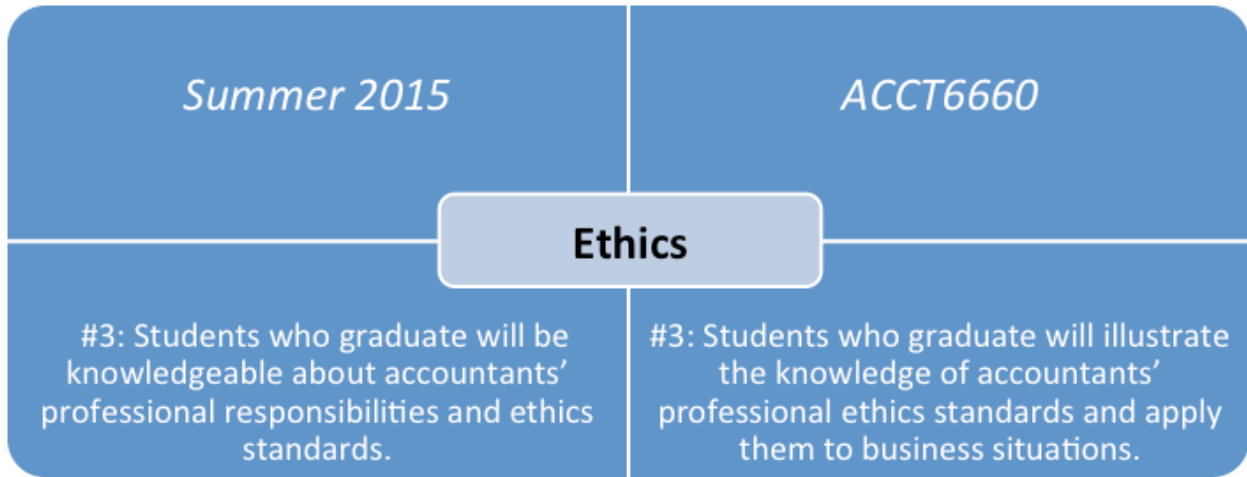
**Conclusions:**

Overall, students are meeting proficiency targets for learning objective 3A: Ethics. One area highlighted for suggested improvement involves trait#3: considering stakeholders.

## **APPENDIX A:**

### One-Page Summaries

## Learning Goal 3: One-Page Assessment Summary



End of Report