



## **College of Business & Economics**

### **Assurance of Learning**

Program Learning Objective (PLO): Law, Regulations, Codes & Ethics  
AY 2015-2016

**MSA**

**PLO3; LO3A**



**MS Acct 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

**Curriculum Alignment:** 6660 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. Prerequisites: ACCT 2251. Grading: A-F grading only.

**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.

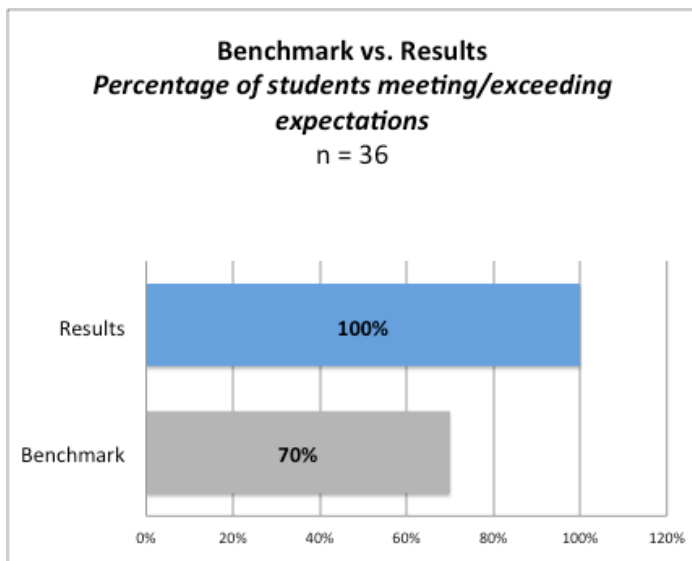
**Assessment Measurement Tool Used:** Externally adopted rubric. Modified by department.

**Status of Assessment:** Completed.

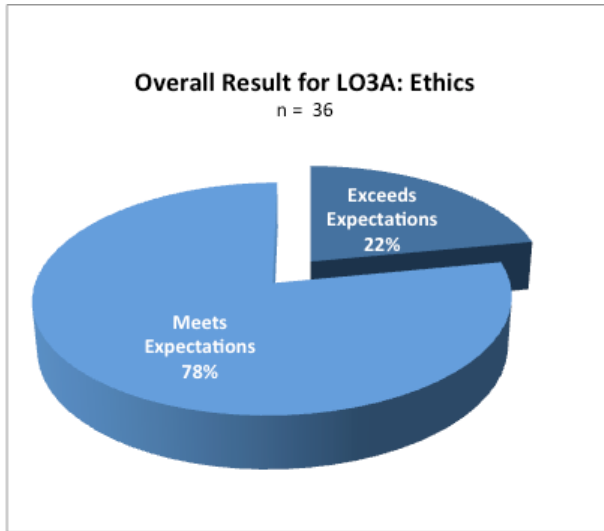
**Artifacts Archived:** Yes.

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

**Data Summary & Analysis:**

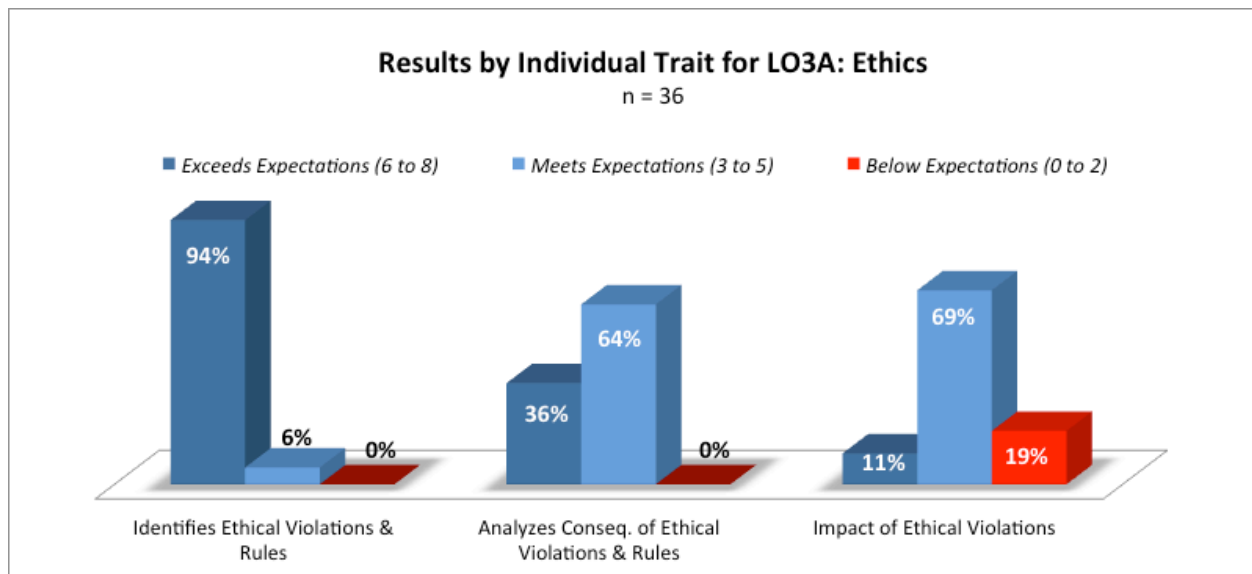


The proficiency target for learning objective 3A: Ethics is set that 70% of students receive an overall score of meeting or exceeding expectations on the specific learning objective. Results show students meeting the benchmark with 100% of students meeting/exceeding.



Overall assessment results show 78% of assessed students meeting expectations, with 22% exceeding expectations. This is an improvement in the area of meeting and below from the last assessment. More students met expectations and fewer students were found below expectations.

The graphic below display the findings for each individual trait as it is compared with the performance of other traits. Originally, Trait #3 was identified as ‘ Consider stakeholders’ in the previous round of assessment. Since then, the department has modified the Ethics rubric, replacing Trait #3: Consider stakeholders with the new Trait #3: ‘Impact of Ethical Violations.’ This new trait was seen as the weakest area performed by students with 19% assessed as below expectations for this particular trait. Students performed the best in Trait #1: Identifies Ethical Violations and Rules, with 94% of assessed students scoring 6 to 8 (exceeds expectations).



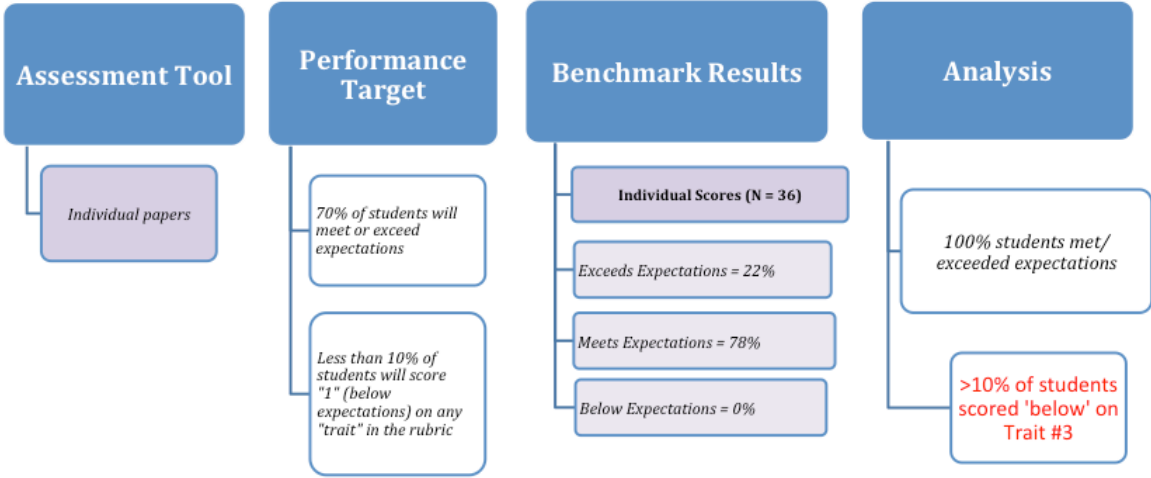
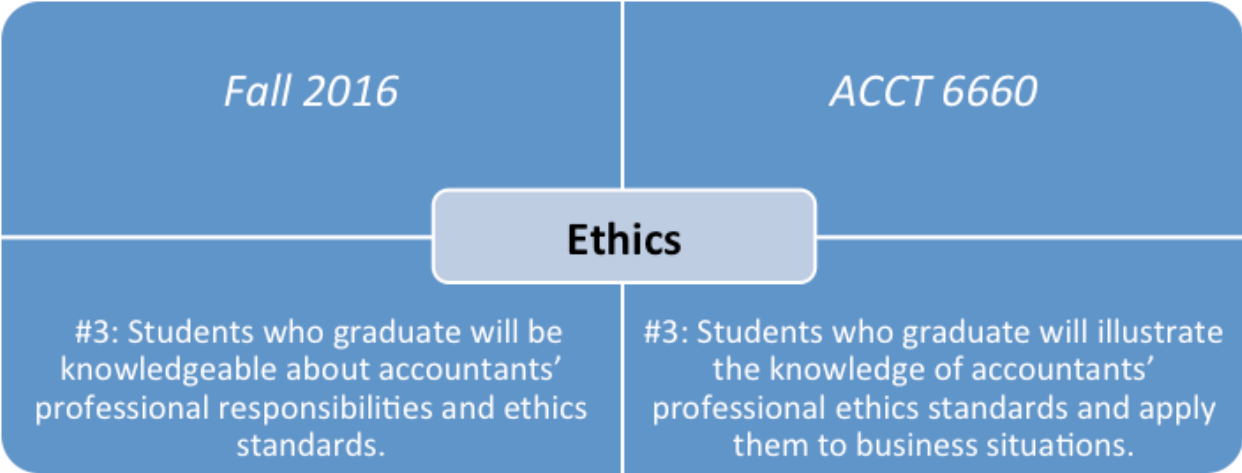
**Conclusions:**

Overall, students are meeting proficiency targets for learning objective 3A: Ethics. One area highlighted for suggested improvement involves the new Trait#3: Impact of Ethical Violations.

# **APPENDIX**

## One-Page Summaries

### Learning Goal 3: One-Page Assessment Summary



End of Report