

**ASSESSMENT OF STUDENT LEARNING  
SEIDMAN COLLEGE OF BUSINESS**

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## Introduction

### Seidman Vision Statement

Become the business school of choice in the region.

### Mission Statement

The Seidman College of Business provides a rigorous learning environment, with a student focus, a regional commitment, and a global perspective.

### Our Core Values

Teaching Excellence, Quality Scholarship, Community Service, Ethics and Integrity, Life-Long Learning, Diversity, Collegiality

### Assessment by Program

The Seidman School of Business is accredited by the American Association of Colleges and Schools of Business (AACSB), which requires extensive student-learning assessment at the program level. The Seidman College has six programs. Across the six programs there are 38 goals with a total of 137 objectives. The programs are as follows:

Program	Number of Goals	Number of Objectives
Bachelor of Business Administration	6	19
Bachelor of Business Administration in Accounting	7	29
Master of Business Administration (MBA)	7	29
Master of Science in Accounting	7	22
Master of Science in Taxation	6	23
Full Time Integrated MBA (FIMBA)	5	15

The last assessment report was submitted in September 2008. The following table presents the Assessment Calendar which shows all assessment activities since the last assessment report. In the table, F and W indicates fall and winter semesters and S indicates either the spring or summer sessions. The two digit number refers to the year of the assessment activity.

The FIMBA program is new. It admitted its first lock step cadre of students in the summer of 2011. The assessment of this new program began in the summer of 2013.

## Assessment Calendar

Prog	#	Goal	No of Objectives	Past Assessments	Next Assessment
<b>BBA</b>	1a	Effective Communication (dialogue)	1	F09	W14
	1b	Effective Communication (written)	1	W08	F13
	2	Critical Thinker	4	F10	F14
	3	Disciplinary Knowledge	2	F09	W14
	4	Business Environment	3	W10, F12	F14
	5	Ethics	4	F10	W14
	6	Information Literacy	4	F12	F14
<b>BBA Acc</b>	1	Accounting Problems	4	F09,W12	F15
	2	Disciplinary Knowledge	2	F09	W14
	3	Effective Writer	6	W10	F13
	4	Ethical Reasoning	4	F10	F13
	5	Information Literacy	4	F10,W12	W15
	6	Skilled Presenter	6	W10,W13	W15
	7	CPA Performance	3	2013	2014
<b>MBA</b>	1a	Communication - oral	1	F12	F15
	1b	Communication - written	2	F08	F13
	2	Critical Thinking	5	W10	F14
	3	Ethical Reasoning	4	F10, W13	W16
	4	Information Literacy	4	W08, W10	W15
	5	International Literacy	3	W08, W11	W14
	6	Leadership Skills	5	W10, F11	F14
	7	Strategic Analysis	5	W09, F11	W14
<b>MS ACC</b>	1	Accounting Research	4	W11	W14
	2a	Oral Communication	1	S13	F13
	2b	Written Communication	1	W10, W12	W15
	3	Enterprise Systems	3	W11	W15
	4	Ethical Reasoning	5	F10	F13
	5	International Literacy	3	W13	W16
	6	Technical Competence	3	W13	F13
	7	CPA Performance	2	2013	2014
<b>MS Tax</b>	1	Ethical Reasoning	4	F11	F14
	2	Tax Communication	3	F12	F15
	3	Tax Law Distributions	4	W11	W14
	4	Tax Law-Entry Formation	5	F11	F14
	5	Tax Planning	4	F12	F15
	6	Tax Problems	3	F08	F13
<b>FIMBA</b>	1	Effective Writers	3	*	F13
	2	Leadership and Ethics	3	S13	S15
	3	International and Strategy	3	*	W13
	4	Integrate Business Disciplines	3	*	F13
	5	Integrated ERP	3	*	F13

\*FIMBA began in the summer of 2011, and assessment in the FIMBA program began in the summer of 2013. Only Goal 2 was assessed by the fall 2013 when this report was submitted. The rest of the goals are currently being assessed in fall 2013 or are scheduled for assessment in the winter 2014.

## **The Assessment Process at Seidman**

Assessment at Seidman is the responsibility Director of Assessment and the College Assessment Committee (CAC). The responsibilities of each are as follows:

### **Director of Assessment**

- Chair the Seidman CAC.
- Plan and administer assessment activities and keep the assessment calendar.
- Write up all assessment reports to appropriate departments and committees. A report is prepared after each assessment activity upon completion of the assessment.
- Submit proposals for changes to goals and objectives.
- Prepare an annual report to the Faculty Senate.
- Prepare reports as required by AACSB and by the UAC.
- Advise the Dean, the Unit Heads, and the Faculty regarding assessment issues.
- Represent the Seidman College at the University Assessment Committee.

The Director of Assessment receives a 1 course release per semester.

### **College Assessment Committee**

- Approve the Assessment Calendar.
- Consider and approve all changes to learning goals and objectives.
- Assist the Director of Assessment with Assessment tasks within their units.
- Review all assessment reports.

The College Assessment Committee meets at least twice a semester.

The assessment calendar is determined by the Director of Assessment after consultation with appropriate department and committee chairs. The assessment calendar is presented to the Assessment Committee and discussed at least once a year. Objectives in which there are no major negative findings and in which the target has been achieved and no significant changes have been recommended will be assessed at least once every four years. If there are significant negative findings, or if there are significant changes arising from the previous assessment, then objectives may be assessed more often. In some severe cases the objectives will be assessed every year or even every semester.

Assessment results are submitted to the Dean and Associate Deans of the Seidman College, to appropriate faculty, to department chairs, and committee chairs for comments and suggested actions. Comments and suggested actions are incorporated into the assessment report.

Targets are determined for each assessment at the time of the assessment. Many of the assessments use rubrics with four categories where 1 indicates very poor performance, 2 indicates poor performance, 3 indicates acceptable performance, and 4 indicates very

good performance. Generally students are expected to perform at the 3 or 4 level. Unless otherwise described in the assessment, the performance target for these four category rubrics is an average in the 3 to 4 range and with no more than 30% scoring less than 3. All objectives are assessed using direct assessment techniques. In a few cases, some indirect assessments (surveys) are used in addition to the direct assessment.

### **The Process for Changes in Goals, Objectives, and Rubrics**

The Seidman Faculty Senate is currently considering the procedure for changing goals and objectives. The following procedure has been presented to the Faculty Senate and will be voted on in the December 2014 Faculty Senate meeting.

#### **Changes to Rubrics**

Changes to rubrics are approved by the Director of Assessment after consultation with faculty assisting the assessment.

#### **Changes to Objectives**

The Assessment Committee will approve all changes in objectives after receiving comments as follows:

**BBA:** The College Curriculum Committee will be given the opportunity to comment on changes to goals and objectives. If the change has a substantial impact on a particular department then the department will be provided the opportunity to comment on the change.

**BBA Accounting, MS Accounting, and MS Tax:** The Accounting Department will be given the opportunity to comment on any changes. If the change has an impact on a department other than accounting then the department will be provided the opportunity to comment on the change.

**MBA:** The MBA Committee will be given the opportunity to comment on any change. If the change has a substantial impact on a particular department then the department will be provided the opportunity to comment on the change.

**FIMBA:** The FIMBA committee will be given the opportunity to comment on any changes. If the change has a substantial impact on a particular department then the department will be provided the opportunity to comment on the change.

## **Changes to Goals**

Changes to goals will be approved as follows:

BBA goals are approved by the College Curriculum Committee.

BBA Accounting goals are approved by the School of Accounting Faculty.

MBA goals are approved by the MBA Committee.

MS Accounting goals are approved by the School of Accounting Faculty.

MS Tax goals are approved by the School of Accounting Faculty.

FIMBA goals are approved by the FIMBA Committee.

### **Other Comments:**

It is anticipated that changes in goals will be infrequent but that changes in objectives will occur more often.

To facilitate the assessment process, changes in objectives may be used in assessment prior to final approval. However, final approval must be received within a year of the semester in which the tentative objectives are used. In the event that final approval is not received within a year of the change, the objectives will revert back to the original.

The Director of Assessment will maintain a revised list of all Learning Goals and Objectives and include the list in the Assessment Committee's annual report to the Faculty Senate.

# **BACHELOR OF BUSINESS ADMINISTRATION**

## **Program: Goals and Objectives**

1. ***A Seidman BBA graduate will be an effective communicator. He/she will be able to***
  - 1.1 engage in effective interpersonal dialogue, and
  - 1.2 organize written thoughts into a coherent narrative, free from grammar and mechanical problems.
2. ***A Seidman BBA graduate will be a critical thinker. He/she will be able to***
  - 2.1 identify and evaluate a speaker/author's issues, conclusions, premises, and evidence.
  - 2.2 identify fallacies in argument and thinking.
  - 2.3 draw reasonable conclusions from presented evidence, and
  - 2.4 reason systematically in support of an argument with relevant support and examples.
3. ***A Seidman BBA graduate will be conversant in the concepts and language of the functional areas of business. He/she will be able to***
  - 3.1 apply disciplinary knowledge to problem solving situations, and
  - 3.2 correctly answer questions about the basic concepts and principles in the areas of accounting, economics, finance, management and marketing.
4. ***A Seidman BBA graduate will understand both the internal and external environment of a business organization. He/she will be able to***
  - 4.1 identify and analyze an organization's external environment using frameworks and models to guide analysis,
  - 4.2 identify and analyze an organization's internal environment using frameworks and models to guide analysis, and
  - 4.3 draw from multiple business disciplines when performing an analysis of the external and internal environment.
5. ***A Seidman BBA graduate will recognize ethical issues inherent in the practice of business and apply the process of ethical inquiry. He/she will be able to***
  - 5.1 apply ethical theories and models to ethical problems,
  - 5.2 identify the ethical concerns of a given business issue or problem,
  - 5.3 identify stakeholders in an ethical decision, and
  - 5.4 identify his/her own values and consciously employ those values in business decision-making.
6. ***A Seidman BBA graduate will be skilled at locating, evaluating, and using information effectively. He/she will be able to***
  - 6.1 evaluate the credibility and usefulness of information,
  - 6.2 use information to answer a specific question or accomplish a specific purpose
  - 6.3 demonstrate knowledge of reference materials, including business databases, academic search engines, and government websites, and
  - 6.4 source information correctly.



**Bachelor of Business Administration**  
**Goal 1: Effective Communicator**

1. ***A Seidman BBA graduate will be an effective communicator.*** He/she will be able to
  - 1.1 engage in effective interpersonal dialogue, and
  - 1.2 organize written thoughts into a coherent narrative, free from grammar and mechanical problems.

**Interpersonal Dialogue**

This Assessment: Fall 2009

Next Assessment: Winter 2014

*Measure: Mock Interview*

Assessment was conducted during a mock interview, during which community professionals offer mock job interviews to senior Seidman. Thirty-five slots are set aside for students in the capstone (MGT 495) each semester; instructors rotate on making the interview a mandatory assignment for one of their classes. Students in other classes are offered the opportunity to volunteer for the interviews. The interviewers fill out the Mock Interview Rubric (attached) immediately after each interview; it measures the students' interpersonal communication skills and ability to engage in meaningful dialogue. Completed rubrics are given to the Director of Assessment for compilation.

**Results from Previous Assessments**

Fifty-seven students were assessed in MGT 495 during fall 2007 and winter 2008; this represents 11% of the MGT 495 students registered in those two semesters. Students scored well on all dimensions (Thoughtfulness, Vocabulary, Listening, Interaction, Expressiveness, and Use of Humor) except for Reasoning and Evidence.

**Results from Most Recent Assessment**

The second-round testing, based on Mock interviews that took place during the 2009 fall Semester. The results on a scale of 1-4, are indicated below:

- Thoughtful Response            3.64;
- Reasoning and Evidence        3.36;
- Grammar and Vocabulary      3.60;
- Listening                            3.72;
- Degree of Interaction          3.68;
- Expressiveness                 3.64;
- Humor                             3.36.

Students have scored reasonably well in each category. No further action is planned in this skill level. The next assessment will be in the winter of 2014.

## Writing Skills

This Assessment: Winter 2008

Next Assessment: Fall 2013

Measure: Writing Sample

### Results from Most Recent Assessment

Writing skills have been tested based on two samples in the BBA program.

A 6-7 page paper, from the MGT 355 Diversity in the Workforce course, was evaluated in winter 2008. This course fulfills general education requirements, and it enrolls students from all majors. Papers were graded in summer using the BBA Writing Skills Rubric. There were six sections in winter 2008, which enrolled 164 business students (all non-business majors were removed). Fifty-three papers were sampled (32%). Of these, 16 were juniors and 37 were seniors.

#### Results:

- **Thesis/Purpose:**  
This was a very weak area; 68% scored unacceptably. Students often did not fully explain the purpose of the paper.
- **Structure:**  
Seventy-four percent of students did acceptable or well on this measure. They wrote their papers with an identifiable introduction, body, and conclusion. The 26% that did not do well had problems with meaningful introduction and concluding sections.
- **Development of Ideas:**  
This was a weak area; 53% scored unacceptably. Ideas were not fully developed or backed with evidence and examples. The writing was too general and too superficial in many places.
- **Organization:**  
Students did fairly well here, with 79% scoring acceptably or well. Students with problems tended to jump between ideas in the same paragraph, leave out transitions, or be too repetitious.
- **Mechanics:**  
This was the weakest writing skill; with 79% scoring unacceptably and 45% receiving the lowest possible score. The average number of writing errors per 6-7 page paper was 35. The most common errors were:
  - Ignorance about the proper use of commas and semicolons;
  - Awkward/incorrect phrasing and word choice;
  - Shift of tense without reason;
  - Incorrect shift of person, especially the use of the second person; and
  - Subject-pronoun agreement.
- **Style:**  
Student performance was fair on this measure, with 66% performing acceptably or well. Most of the problems involved immature writing and phrasing.

## Closing the Loop

The Assessment Committee conducted a survey of all faculty (n=119) teaching in winter 2008, including contract and part-time instructors, to determine what kinds of and how much writing is required in Seidman. We received responses from 101 instructors. The survey indicated that we are requiring a sufficient amount of writing, but we are not weighting it heavily or putting significant grading emphasis on any area beyond content and organization (Survey results are attached as Appendix 1). The Seidman Assessment Committee discussed this issue along with the College Curriculum Committee, and recommended the following steps on which action has been taken:

1. Persons who teach SWS classes will obtain the training (if they have not done so) within the first semester of their teaching an SWS class. The training involves taking one orientation session. *We have started providing this mandatory training. A session was held in Winter 2011.*
2. *We have taken various steps to encourage students take WRT 305 or the junior level writing assessment, as early in their Junior year as possible.* The students are reminded in the advising process and by e-mails to do this early.
3. We have obtained funding for a joint GA with the GVSU writing center who is dedicated to serving students in Seidman for since 2010-2011 year.

One key issue is how to encourage faculty to grade writing and set a consistently high standard. The results of the writing survey conducted in winter 2008 revealed that many faculty members include writing requirements. However, most do not allocate a significant portion of the grade for better writing and/or do not consistently expect students to be better writers. Consequently, although students might be doing well in some writing classes, they get sloppy and their skill levels might actually diminish as they proceed through the program. We need a system whereby faculty members are encouraged to set consistently higher expectations for writing. The Assessment Committee concluded that Faculty should be rewarded for assigning and grading substantive writing. This will be incorporated in the annual evaluations in the "other" category. The "other" category is a way for a faculty member to show what he/she is doing "something" that is "over and beyond" for good teaching. These include items such as use of technology; multiple preps, creative assignments, etc.

The faculty Senate considered the recommendations of the Assessment Committee and voted in fall 2010 the following three guidelines for faculty to maintain consistency.

- a. Substantive means at least six pages of required writing in the semester besides the final exam.
- b. At least 5% of the course grade should be on writing skills.
- c. The writing rubric should be used in the class.

## BBA MOCK INTERVIEW RUBRIC

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Thoughtful Response</b>	Most answers were superficial, confusing, evasive, long-winded, or rehearsed; or student was unable to answer	A noticeable number of answers were superficial, confusing, rehearsed, long-winded or evasive	Answered most questions directly and thoughtfully; occasionally stumbled or gave superficial, confusing, rehearsed, or long-winded answers	Answered questions directly and thoughtfully; was able to express ideas and be understood
<b>Reasoning and Evidence</b>	Offered little or no examples or evidence to back answers	Some answers were well-reasoned and backed by evidence and examples	Most answers were well-reasoned and backed by examples and evidence	Answers were well-reasoned and backed by examples and evidence that created credibility
<b>Grammar and Vocabulary</b>	Grammar and vocabulary contained many errors and poor choices	Noticeable amount of poor choices with grammar and vocabulary; was distracting	Acceptable grammar and vocabulary; may have used a few distracting words or sounds	Excellent and commanding grammar and vocabulary; no distracting words or sounds
<b>Listening</b>	Did not appear to be attentive and listening	Sometimes appeared uninterested or remote	Was mostly attentive and listened well	Was attentive and listened well
<b>Degree of Interaction</b>	Only spoke when questioned OR tried to completely dominate conversation	Noticeably dominated conversation OR was noticeably reticent	Interacted acceptably with interviewer; could have spoken a little more or a little less	Interacted well and appropriately with interviewer. Interview became a conversation
<b>Expressiveness</b>	Much too unexpressive OR much too expressive in responses and body language	Not enough expression OR too much expression in responses and body language	Could have occasionally been more or less expressive in responses and body language	Responses and body language were appropriately expressive
<b>Humor</b>	Lack of humor and anecdotes made the interview uninteresting	Some humor or anecdotes, but needed more	Included humor and anecdotes; lacking in a few places	Used humor and anecdotes to illustrate and liven up the interview

## BBA WRITING SKILLS RUBRIC

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Content</b>	Paper does not identify thesis or purpose. Analysis vague or missing. Reader is confused or misinformed.	Some analysis of a thesis or purpose. Reader gains few insights.	Basic analysis of a thesis or purpose. Reader gains sufficient insight.	Thoughtful and insightful analysis of a clearly presented thesis or purpose. Reader gains good insight.
<b>Organization</b>	Little semblance of logical organization. Reader cannot identify reasoning.	Writing is not logical and ideas sometime fail to make sense. Reader needs to work to figure out meaning.	Ideas are, for the most part, arranged logically and linked. Reader can follow most of the reasoning.	Ideas arranged logically. Flow smoothly and are clearly linked. Reader can follow reasoning.
<b>Tone</b>	Tone is not professional. It is inappropriate for audience and purpose.	Tone is occasionally professional or occasionally appropriate for audience.	Tone is generally professional and mostly appropriate for audience.	Tone is consistently professional and appropriate for audience.
<b>Mechanics</b>	Errors are so numerous that they obscure meaning.	Writing has numerous errors and distracts the reader.	Occasional errors in writing, but they don't represent a major distraction.	Writing is free or almost free of errors.
<b>References</b>	References are not or mostly not presented.	Occasional and/or incomplete references are provided.	Complete references are generally present	Sources of presented evidence are clearly and fairly represented.
<b>Format</b>	No standardized format followed.	Format of document reflects incomplete knowledge of standard.	A recognized format is generally followed; a few mistakes.	A recognized format is correctly followed.

**Bachelor of Business Administration**  
**Goal 2: Critical Thinking**

2. *A Seidman BBA graduate will be a critical thinker.* He/she will be able to
- 2.1 identify and evaluate a speaker's/author's issues, conclusions, premises, and evidence,
  - 2.2 identify fallacies in argument and thinking,
  - 2.3 draw reasonable conclusions from presented evidence, and
  - 2.4 reason systematically in support of an argument with relevant support and examples.

This Assessment: Fall 2010

Next Assessment: Fall 2014

**Results from Previous Assessment**

Measure: Cornell Critical Thinking Test

All students in an Ethics Category course during fall 2006 and winter 2007 took the exam, for a total of 182 students. The overall mean was 50.2%, which is 5 points lower than comparable national samples. Students were weakest at judging credibility (which correlates with results of the Information Literacy Test) and discerning meaning.

Seidman offered four seminars for faculty in critical thinking during winter 2008; these were attended by approximately 30 faculty members. Two seminars were offered in winter 2009 by a philosophy professor Maria Camitile. The purpose of the seminars was to help faculty incorporate critical thinking skills across the curriculum.

**Results from Most Recent Assessment**

Measure: Business Critical Thinking Skills Test (BCTST) developed by Insight Assessment, California Academic Press, which assesses critical thinking within the context of business examples. This test seems to be more aligned to our emphasis of critical thinking in the business college.

In fall 2010, this test was given to 76 students of the Operation Management class (MGT 366). The test results were encouraging. Students scored in the 74<sup>th</sup> to 84<sup>th</sup> percentile.

**Closing the loop:**

The results were generally good so there will be no additional action taken. The assessment committee will reconsider the method for assessing Critical Thinking Skills and the next assessment will be fall 2014. In preparation for the next round of assessment the Seidman School sent the Director of Assessment to the AACSB Workshop on Critical Thinking in February 2013.

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**Bachelor of Business Administration**  
**Goal 3: Disciplinary Knowledge**

**3. A Seidman BBA graduate will be conversant in the concepts and language of the functional areas of business.** He/she will be able to

- 3.1 apply disciplinary knowledge to problem solving situations, and
- 3.2 correctly answer questions about the basic concepts and principles in the areas accounting, economics, finance, management and marketing.

This Assessment: Fall 2009

Next Assessment: Winter 2014

**Measure: Disciplinary Knowledge Test:**

Seidman faculty developed a two-hour, 93 item multiple choice test that covers basic knowledge in Accounting, Economics, Finance, Business Law, Management, Marketing, MIS, and Operations. The Director of Assessment sets aside and notifies students in the capstone (MGT 495) of 4-5 testing periods; students must complete the test within the first three weeks of the Strategy class. All tests are computer-graded.

**Results From Previous Assessment**

Sample: All students enrolled in fall 2005 and winter 2006 sections of MGT 495 took the disciplinary test, for a sample of 377 students.

Results: The test mean was 62%, with a standard deviation of 8.5. Twenty-four of the questions focused on application; the mean on these was 69%. Student performance was weaker on the quantitative questions, where the mean was 57%.

**Results From Most Recent Assessment**

In the second round of testing during fall 2009, the average score was also 62% for BBA students that do not have an accounting major. The breakdown of each area is presented in Table BBA 3.1.

**Table BBA 3.1**  
**Assessment of BBA Goal 3 – Disciplinary Knowledge (Fall 2009)**

Subject	BBA students	BBA accounting students
Accounting	58.3	68.1
Business Law	62.4	65.8
Economics	60.5	64.4
Finance	65.9	73.1
General Management	58.5	59.6
MIS	58.2	61.8
Marketing	63.3	64.1
OM	68.3	69.8
Total (% correct)	61.6	66.7

Students seem to score lower in the general management category.

### **Closing the Loop**

Discussions by the Assessment Committee and the Faculty Senate have centered upon what is to be gained by the administration of disciplinary assessment exams, since testing for content knowledge is already something that every core class does extensively.

Faculty debated what constitutes an acceptable score. Although, the results are deemed satisfactory, faculty would like to see the overall mean for both knowledge and application in the 65%-70% range.

#### Change in Assessment Method for winter 2014

Faculty participating in the Assessment reported several problems with the assessment procedure. One problem arises because of the difficulty students have for preparing for an exam that covers so many topics. Also, the student's performance on the exam has only a marginal impact on their grade. So the students have very little incentive to prepare for and perform well on the exam. The next assessment is scheduled for Winter 2014. Rather than give one exam for all disciplines, the next assessment will be performed for each discipline in the core classes and their grade for the class will be partially dependent on their performance on the disciplinary assessment.



**Bachelor of Business Administration**  
**Goal 4: Business Environment**

**Goal 4. A Seidman BBA graduate will understand the context in which business organizations operate.** He/she will be able to

- 4.1 identify and analyze an organization's external environment using frameworks and models to guide analysis,
- 4.2 identify and analyze an organization's internal environment using frameworks and models to guide analysis, and
- 4.3 draw from multiple business disciplines when performing an analysis of the external and internal environment.

This Assessment: Fall 2012

Next Assessment: Fall 2014

**Results from Previous Assessment**

This is a revised strategy goal for the BBA program. This goal reflects suggested changes by faculty. Instructors of MGT 495 agreed upon a strategic case that is used in all sections. Students hand in a copy of the case analysis, which instructors grade for the class. Students also submit an electronic copy of the case, which instructors upload into STEPS. The new goal was assessed in winter 2010 and the results, on a scale of 1-4, are presented in Table BBA 4.1 below:

The results indicate that students have the most difficulty in developing strategic options. In other areas they are relatively better. The instructors will continue to work on the area that needs improvement. The results are marginal in every category. Accordingly, this goal will be assessed on a two year cycle.

**Results from Most Recent Assessment**

This goal was assessed again in fall of 2012. Fifty cases were selected at random from three MGT 495 classes. Two management professors were used as assessors. Ten cases were selected from the sample of 50 and graded by both professors. The grades were then compared and discussed by the professors. By discussing the grading, the assessors are able to recognize and control for individual biases. The professors then divided up the remaining 40 cases and graded them. The results of the grading are presented below: Table BBA 4.1 compares the averages to the averages from the previous assessment. The results are marginally stronger in every category except “applies models” demonstrating improved performance since the 2010 assessment.

**Table BBA 4.1:  
Assessment of BBA Goal 4 Business Environment (Averages)**

	<b>W 2010</b>	<b>F 2012</b>
Applies Models	3.02	2.98
Assesses External Environment	2.92	3.20
Assesses Internal Environment	2.93	3.06
Develops Strategic Options	2.76	2.84
Used Multiple Disciplines	2.84	2.92

**Table BBA 4.2:  
Assessment of BBA Goal 4 – Business Environment (Raw Scores), Fall 2012**

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>	<b>Level 3 and above (%)</b>
Applies Models	<b>0</b>	<b>13</b>	<b>25</b>	<b>12</b>	<b>74%</b>
Assesses External Environment	<b>0</b>	<b>5</b>	<b>30</b>	<b>15</b>	<b>90%</b>
Assesses Internal Environment	<b>0</b>	<b>13</b>	<b>21</b>	<b>16</b>	<b>74%</b>
Develops Strategic Options	<b>2</b>	<b>14</b>	<b>24</b>	<b>10</b>	<b>68%</b>
Used Multiple Disciplines	<b>0</b>	<b>17</b>	<b>20</b>	<b>13</b>	<b>66%</b>

Table BBA 4.2 provides the breakdown of the results across the rubric. Good performance would be 70% or more of the students performing at a level 3 or 4 for each trait. The traits “applies models,” “external environment,” and “Internal Environment” all have 70% or more of the students performing at level 3 or 4. The remaining traits “develop strategic options” and “used multiple disciplines” have less than 70% performing at Level 3 or 4. The last two traits are clearly the weakest.

### **Closing the Loop**

Students are doing well in incorporating the core building blocks of business strategy (i.e., external and internal factors, and applying models); However, there is room for improvement in the next steps of their strategic analysis which requires complex integration of ideas from different perspectives as well as using them to offer strategic alternatives. The results were presented to the Dean of the Seidman School and the Chair of the Management Department. The Chair of the Management Department will inform

the faculty teaching MGT 495 of the results and devise a procedure for addressing the identified weaknesses. This goal will be assessed again in two years (fall 2014).

### BBA STRATEGY RUBRIC

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Assesses External Environment</b>	Analysis is completely inadequate; several major external factors missing from analysis	Considers some external factors in analysis but misses one or two major ones	Includes most relevant external factors in analysis; may miss a few minor ones	Analyzes the external environment clearly and completely; identifies all important external factors (e.g. social, regulatory, political, cultural)
<b>Assesses Internal Environment</b>	Analysis is completely inadequate; several internal factors missing from analysis	Considers some internal factors in analysis but misses one or two major ones.	Includes most relevant internal factors in analysis; may miss a few minor ones	Analyzes the internal environment clearly and completely; identifies all important external factors (e.g. WHAT)
<b>Applies Models</b>	Models are misapplied or not used	Attempts to use appropriate models but misses one or two major applications	Satisfactorily analyzes case using appropriate models; may miss minor applications	Accurately and completely analyzes case using appropriate models; identifies all applications between the model and the case material
<b>Develops Strategic Options</b>	Development of strategic options missing, incorrect, or superficial	Attempts to develop strategic options but analysis and defense are incomplete	Correctly develops, analyzes, and defends a limited number of strategic options	Thoughtfully develops, analyzes, and defends a suitable number of strategic options
<b>Used Multiple Disciplines</b>	Failed to draw from appropriate business disciplines when analyzing case	Drew from some of the appropriate business disciplines when analyzing case; there were major omissions	Drew from most of the appropriate business disciplines when analyzing case; a few minor omissions	Drew from all appropriate business disciplines when analyzing case

**Bachelor of Business Administration**  
**Goal 5: Ethics**

**5. A Seidman BBA graduate will recognize ethical issues inherent in the practice of business and apply the process of ethical inquiry.** He/she will be able to perform the following functions:

- 5.1 apply ethical theories and models to ethical problems;
- 5.2 identify the ethical concerns of a given business issue or problem;
- 5.3 identify stakeholders in an ethical decision; and
- 5.4 identify his/her own values and consciously employ those values in business decision-making.

This Assessment: Fall 2010

Next Assessment: Winter 2014

**Results from Previous Assessments**

Measure: Ethics Case/Essay:

The AACSB recommends that business ethics education involves values identification, ethical issues identification, stakeholders identification, the application of ethical models, and personal voice. Normally a case or reflective essay that addresses each of these criteria is chosen by instructors in the Ethics courses; all courses use the same rubric for assessing. Students hand in a copy of the case write-up, which instructors grade for the class. Students also submit an electronic copy of the case, which instructors upload into STEPS.

Sample:

There were six Ethics Category courses that were taught in fall 2006 and Winter 2007. We removed non-Seidman students, which left a population of 188; from those we drew a sample of 139 cases (74%).

Results:

On a scale of 1-4, scores were as follows:

- Values Identification: 2.2 (2.7);
- Issues Identification: 2.5 (2.6);
- Stakeholder Identification: 2.3 (2.3);
- Application of Models: 2.2 (2.4); and
- Personal Voice: 1.6.

Note the scores in parenthesis are for the latest round in Winter of 2008-09. The scores have improved marginally. Part of the problem is that ethics courses are taught by each Department, along with subject content. Some instructors did not ask students to fully address all of these dimensions in their case analyses, because they tend to emphasize the subject content rather than focus more adequately on ethical issues. This probably resulted in lower scores.

We regard ethics as a major emphasis area in. The Director of the Ethics Center, along with the Director of Assessment, formed a Task Force of all the ethics instructors who have met four times in winter 2010 to discuss refining the rubric and also learning new ways to emphasize the key concepts.

The Task Force decided that the Director of the Ethics Center should develop detailed teaching notes that can guide faculty. Subsequently, the Director shared detailed teaching notes and led a faculty seminar in fall 2010. In the seminar, participants evaluated several student assignments from the ethics courses to show best and worst cases. Other seminars that showed the use of active role playing as a teaching technique in ethics courses were also conducted.

### **Results from Most Recent Assessment**

After these changes, the ethics goals were retested in fall 2010. (On a 4 point scale, with 4 representing excellence), we provide a comparison between the second and third round of testing results.

	<u>2009</u>	<u>2010</u>
Values Clarification	2.7	3.0
Identification of Ethical Issues	2.6	2.9
Stakeholder Identification	2.3	3.0
Application of Theories	2.4	2.9
Personal Voice and Action	—	3.1

Personal Voice was added as a learning goal after the initial testing. Students in the undergraduate business courses are showing improvement across the board, suggesting that the emphasis being placed on ethical reasoning in the curriculum has been successful. BBA students were strongest in their ability to offer thoughtful and defensible courses of action they believed they would take in the face of various ethical dilemmas. They are almost all able to articulate a defensible list of values they think are important in business, as well as provide a list of relevant stakeholders in any given case. They were weakest in their ability to demonstrate how the normative ethical theories they studied might be thoroughly applied and employed in helping them think through what were often difficult ethical challenges.

Overall the students demonstrated skill in confronting the difficult cases with which they are presented.

### **Closing the Loop**

The Director of the Berry Castro Ethics Center at Seidman conducts a Faculty Brown Bag Seminar for faculty on teaching ethics. The Seminar meets three times each Semester and is in its sixth year. Topics for the seminar include tutorials on particular ethical paradigms and practical issues in the teaching and grading of ethics courses. The topics are proposed by attending faculty. And faculty member volunteer to facilitate the discussions. Attendance is voluntary but it is well attended by faculty teaching ethics.

All faculty members are invited. Each department now offers at least one course (multiple sections) on ethics that examines issues found in the discipline (such as marketing, management, finance, accounting, etc.) All students are required to take at least one of the ethics courses (they may substitute an ethics course from outside the business school). Additionally, the Ethics center regularly brings in national speakers and conducts other seminars and training opportunities for students, faculty, and members of the community. The next assessment will be conducted in the Winter of 2014.

### **BBA ETHICAL REASONING RUBRIC**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Values Clarification</b>	Lists values but unable to offer any thoughtful defense of why they are important.	Lists values but uses superficial reasoning to defend choices.	Articulates values; offers acceptable explanation of why they are important to business behavior.	Student can thoughtfully articulate and defend five or six values that should guide behavior in business.
<b>Identification of Ethical Issues</b>	Identification of ethical concerns is sparse or missing.	Identifies only some of the ethical concerns in a given problem/case. Omits a few major points.	Identifies most of the ethical concerns in a given problem/case. May omit a few minor points.	Completely and thoughtfully identifies all ethical concerns in a given problem/case.
<b>Stakeholder Identification</b>	Identification of stakeholder is sparse or missing.	Identifies only some of the stakeholder positions in a given problem/case. Omits a few major points.	Identifies most of the stakeholder positions in a given problem/case. May omit a few minor points.	Completely and thoughtfully identifies all stakeholder positions in a given problem/case.
<b>Application of Ethical Theory/Models</b>	Application of ethical decision making models is sparse or missing.	Application of ethical decision making models is superficial or incomplete.	Good application of consequentialist, deontological and virtue ethical decision making models; may miss some details or nuances.	Completely and thoughtfully applies consequentialist, deontological and virtue ethical decision models to problem.

**Bachelor of Business Administration**  
**Goal 6: Information Literacy**

**6.** *A Seidman BBA graduate will be skilled at locating, evaluating, and using information effectively.* He/she will be able to perform the following functions:

- 6.1 evaluate the credibility and usefulness of information,
- 6.2 use information to answer a specific question or accomplish a specific purpose,
- 6.3 demonstrate knowledge of reference materials, including business databases, academic search engines, government websites, and
- 6.4 source information correctly.

This Assessment: Fall 2012

Next Assessment: Fall 2015

**Results from Previous Assessments:**

Initially this goal was tested in a required marketing course. Students in MKT 350 completed an assignment that required the collection, evaluation, and use of outside data. Instructors filled out the Information Skills Rubric as they graded each assignment and gave the completed rubrics to the Director of Assessment, who compiled the data. The sample consisted of 278 business students enrolled in MKT 350 during winter 07.

Students were slightly below acceptable on all measures of information literacy. On a 1-4 point scale, with 3 representing acceptable performance, the means were

- Uses a variety of sources 2.5,
- Evaluates information 2.5,
- Uses information 2.6, and
- Sources information 2.8.

Faculty discussion at Faculty Senate and department meetings during fall 2006 revealed that instructors felt many students rely too much on general Internet searches and are not familiar enough with the various types of valid information sources. Each department made recommendations to the Assessment Committee about possible ways to better teach Seidman students information literacy.

In winter 2007, the Assessment Committee made a recommendation to the faculty that a two-pronged approach to teaching and assessing information literacy be implemented; this recommendation was accepted. The approach consists of two steps.

First, because we wanted students to develop these skills early, the Economics Department volunteered to include the teaching and assessing of information literacy in all of its ECO 200 and ECO 210 courses. Sample assignments designed to teach information literacy were developed by economics faculty and posted to the Economics Blackboard site. In addition, a three-part tutorial on information literacy was developed and made available to students via Blackboard. There was a meeting with all Economics

instructors, including adjuncts, prior to the start of winter 2008 that prepared guidelines for the information literacy assignments

Second, all majors were required to emphasize information literacy in their discipline.

#### Information Literacy Exam:

A 28 item test was developed by economics faculty members and the Director of Assessment; the test measured (1) knowledge of different kinds of information sources and search strategies, (2) understanding the differences between academic, trade, and popular information sources, (3) evaluation of the credibility of sources, and (4) correct citation and the identification of plagiarism. All students enrolled in ECO 200 and ECO 211 in the winter 2008 completed the test, for a sample of 458 students.

The following table (in the next section below) presents the results. Most of the scores are in the acceptable range, with the exception of understanding the differences among academic, trade, and popular information. Faculty members were encouraged to emphasize this area so that improvement takes place

#### Results from Most Recent Assessment:

The same exam was used for the assessment in the fall 2012. The assessment was performed for all students in 13 sections of ECO 210. The results are presented in Table BBA 6.1.

**Table BBA 6.1:  
Assessment of BBA Goal 6 – Information Literacy**

	Winter 2008	Winter 2010	Fall 2012
Sources and Search Strategies	61%	70%	78.91
Academic, Trade, and Popular Information	59%	54%	67.64
Credibility of Information	64%	62%	63.4
APA citation and identifying plagiarism	78%	78%	79.8

#### Closing the Loop

The students showed substantial improvement in selecting sources of information and search strategies and in understanding the differences between academic and popular information sources. The results show that the students are strong in Sources and Search Strategies and APA citation but are still somewhat weak in assessing the credibility of Information. The results were distributed to the Chair of the Economics Department. At the suggestion of several of the faculty members teaching the course, the next Assessment will consist of a written assignment that will be graded using a rubric. The next assessment is scheduled for fall 2014.



**BACHELOR OF BUSINESS ADMINISTRATION, MAJOR IN ACCOUNTING**  
**Program: Goals and Objectives**

1. ***A Seidman BBA Accounting graduate will be skilled in analyzing and solving accounting problems. He/she will be able to perform the following functions:***
  - 1.1 identify that the steps in the analysis of the accounting problem are comprehensive,
  - 1.2 use all inputs, such as financial statements, disclosure notes, etc., in extracting information correctly,
  - 1.3 perform a logical flow of analysis and identify flaws in Logic, and
  - 1.4 generate outputs, in terms of earnings, cash flows, inventory levels, etc. that are accurate and correct.
2. ***A Seidman BBA Accounting graduate will be conversant in the concepts and language of the functional areas of business. He/she will be able to perform the following functions:***
  - 2.1 apply disciplinary knowledge to problem solving situations, and
  - 2.2 correctly answer questions about the basic concepts and principles in the areas of accounting, economics, finance, management, and marketing.
3. ***A Seidman BBA Accounting graduate will be an effective writer. He/she will be able to accomplish the following:***
  - 3.1 write with a clear and logical flow, meaningful transitions, and unified content,
  - 3.2 write with a professional and appropriate tone,
  - 3.3 develop and support each major idea evidence, reasons, and examples,
  - 3.4 structure a paper into identifiable and meaningful sections,
  - 3.5 write a paper free of mechanical and grammatical errors, and
  - 3.6 clearly articulate a thesis and write a paper that accomplishes the stated purpose.
4. ***A Seidman BBA Accounting graduate will recognize ethical issues inherent in the practice of business and apply the process of ethical inquiry. He/she will be able to***
  - 4.1 apply ethical theories and models to ethical problems,
  - 4.2 identify the ethical concerns associated with a given business issue or problem,
  - 4.3 identify stakeholders associated with a particular ethical decision, and
  - 4.4 identify his/her own values and consciously employ those values in business decision-making.
5. ***A Seidman BBA Accounting graduate will be skilled at locating, evaluating, and using information effectively. He/she will be able to***
  - 5.1 evaluate the credibility and usefulness of information,
  - 5.2 use information to answer a specific question or accomplish a specific purpose,
  - 5.3 demonstrate knowledge of reference materials, including business databases, academic search engines, and government websites, and
  - 5.4 source information correctly.
6. ***A Seidman BBA Accounting graduate will be a skilled presenter. He/she will be able to***
  - 6.1 respond clearly and accurately to all questions,
  - 6.2 use appropriate, varied, and professional communication aids,
  - 6.3 maintain eye contact with minimal reading of material,
  - 6.4 clearly articulate and support major points,
  - 6.5 deliver an organized and smooth presentation, and
  - 6.6 speak clearly, comfortably, and expressively.

**7. A Seidman BBA Accounting graduate will be prepared for the CPA examination.**

*The set of students electing to take the CPA exam will:*

- 7.1 have an average score and an overall pass rate that exceeds the average for all jurisdictions.
- 7.2 have an average score and an overall pass rate that exceeds the average for the state of Michigan.
- 7.3 have a pass rate in each exam section that exceeds the state and national average pass rate.

**BBA Accounting  
Goal 1: Problem Solving**

**Goal 1:** *A Seidman BBA Accounting graduate will be skilled in analyzing and solving accounting problems. He/she will be able to perform the following functions:*

- 1.1 identify that the steps in the analysis of the accounting problem are comprehensive.
- 1.2 use all inputs, such as financial statements, disclosure notes, etc., in extracting information correctly;
- 1.3 perform a logical flow of analysis and identify flaws in Logic. and
- 1.4 generate outputs, in terms of earnings, cash flows, inventory levels, etc. that are accurate and correct.

This Assessment: Winter 2012

Next Assessment: Fall 2015

**Results from Previous Assessments**

**Winter and Fall 2007:** Initially, this goal related to overall accounting knowledge (rather than solving an accounting problem). The previous goal was tested by an exam. During the fall and winter semesters of 2007, a comprehensive accounting test, developed by faculty, was administered to all undergraduate accounting ACC 413, ACC 414, and ACC 614 students, at the end of the semester (n = 124). The mean score was 52%, which is marginally acceptable but weak. It was felt that this type of comprehensive test was not the best way to assess accounting knowledge. It was felt that overall accounting knowledge was tested more specifically in a range of individual courses and also in the broad functional test given to all BBA students.

**Fall 2009:** After considerable discussion, the School of Accounting decided to revise this goal to students having an ability to solve a complex accounting problem. This goal was tested in an accounting problem given in ACC 310 in fall 2009. The results are indicated in the summary table provided below. The results are generally acceptable with the exception that students did not provide adequate logical justification. The faculty will emphasize adequate logical justification.

## Results from Most Recent Assessment

**Winter 2012:** Accounting problems were administered to students in two sections of ACC 310. The student reports were analyzed by a faculty member who teaches ACC 310 but who did not teach either of the two sections being assessed. The results are presented in the Table Acc 1.1 and Table Acc 1.2.

**Table Acc 1.1**  
**Assessment of Goal 1 – Problem Solving (Winter 2012)**

Trait	Level 1	Level 2	Level 3	Level 4	avg
Using inputs	4	1	0	55	3.76
Logic	4	0	5	51	3.72
Analysis	4	0	14	42	3.57
Accurate and Correct	4	1	12	43	3.57

**Table Acc 1.2**  
**Comparisons of Results from Winter 2012 to Fall 2009.**

Trait (objectives)	Avg Fall 09	Avg Winter 12
Using all Inputs such as financial statements, disclosure notes, etc. and extracting information correctly	3.95	3.76
Logical Flow of analysis and flaws in logic	2.98	3.72
Steps in the analysis of the accounting problem are comprehensive	3.67	3.57
Outputs generated in terms of earnings, cash flows, inventory levels, etc. are accurate and correct	3.65	3.57

The results are very strong with over 90% of the students scoring 3 or above for all four traits. In the fall 2009 assessment, students' performance in trait 2 – Logic was weak relative to the performance in the other three traits. Faculty teaching the course were instructed to emphasize this topic. The results in Winter 2012 indicate that there was substantial improvement in trait 2.

## Closing the Loop

This report was sent to the chair of the School of Accounting, to the faculty members for the two classes in which the assessment took place, to the faculty member conducting the assessment, to members of the College Curriculum Committee and to members of the College Strategic Planning Committee. Faculty members will be instructed to address weaknesses; however, since the results are generally strong, no additional actions will be

taken. Because the last two assessments were strong, the assessment cycle will continue to be once every 3 years. The next assessment will be fall 2015.

**PROBLEM SOLVING RUBRIC  
BBA in ACCOUNTING**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Using all Inputs such as financial statements, disclosure notes, etc. and extracting information correctly</b>	Does not use all the instruments and extracts the wrong information.	Uses some of the instruments and extract some of the information correctly	Uses most of the instruments and extract most of the information correctly	Uses all the instruments and extract all the information correctly
<b>Logical Flow of analysis and flaws in logic.</b>	The flow of the analysis is not logical at all. Major flaws in the logic	The flow of the analysis is logical some of the time. Significant flaws in logic	The flow of the analysis is logical most of the time. Minor flaws in logic	The flow of the analysis is logical all the time. Hardly any flaws in logic
<b>Steps in the analysis of the accounting problem are comprehensive</b>	The steps in the analysis are not comprehensive and complete. Patchwork analysis.	The steps in the analysis are partly comprehensive and complete. Some significant steps are missing.	The steps in the analysis are mostly comprehensive and complete. Some minor steps are missing.	The steps in the analysis are comprehensive and complete. All steps are analyzed and work shown.
<b>Outputs generated in terms of earnings, cash flows, inventory levels, etc. are accurate and correct.</b>	The outputs generated in terms of earnings, cash flows, inventory levels, etc. are not accurate and correct	The outputs generated in terms of earnings, cash flows, inventory levels, etc. are accurate and correct to some extent. Major errors remain.	The outputs generated in terms of earnings, cash flows, inventory levels, etc. are accurate and correct to a large extent. Minor errors remain.	The outputs generated in terms of earnings, cash flows, inventory levels, etc. are accurate and correct. Hardly any errors remain.

**BBA Accounting**  
**Goal 2: Disciplinary Knowledge**

2. *A Seidman BBA graduate will be conversant in the concepts and language of the functional areas of business.* He/she will be able to:
- 2.1 apply disciplinary knowledge to problem solving situations, and
  - 2.2 correctly answer questions about the basic concepts and principles in the areas of accounting, economics, finance, management, and marketing.

This Assessment: Fall 2009

Next Assessment: Winter 2014

Measure: Disciplinary Knowledge Test

Seidman faculty developed a two-hour, 93-item multiple choice test that covers basic knowledge in Accounting, Economics, Finance, Business Law, Management, Marketing, MIS, and Operations. The Director of Assessment establishes, and notifies students in the capstone (MGT 495) course of, four to five testing periods; students must complete the test within the first three weeks of the Strategy class. All tests are computer-graded.

**Results from Previous Assessments**

All accounting students enrolled in fall 2005 and winter 2006 sections of MGT 495 wrote the disciplinary test, for a sample of 78 students. The test mean was 66%, with a standard deviation of 8. Twenty-four of the questions focused on application; the mean on these was 68%. The mean for quantitative questions was 64%.

**Results from Most Recent Assessment**

Table Acc 2.1 presents the results from the second round of testing in fall 2009. In the second round of testing, the overall results for accounting were very similar to the first round, with an average score of 66.7%. We regard these scores as marginally acceptable. Typically Accounting students have scored higher than non-accounting students (average score of 62%).

**Table Acc 2.1**  
**Assessment of Goal 2 – Disciplinary Knowledge**

Subject	BBA students	BBA accounting students
Accounting	58.3	68.1
Business Law	62.4	65.8
Economics	60.5	64.4
Finance	65.9	73.1
General Management	58.5	59.6
MIS	58.2	61.8
Marketing	63.3	64.1
OM	68.3	69.8
Total (% correct)	61.6	66.7

## **Closing the Loop**

The results of this assessment were distributed to each department. This test is most usefully thought of as an indication of how much of core business education students remember as they prepare to graduate (“or approach graduation”). Faculty determined that an acceptable mean score for both knowledge and application is between 65%-70%. This means that Seidman needs to better integrate its curriculum, so that students do not forget the important principles of a discipline after they complete the core class.

Change in the assessment method for Winter 2014.

One problem with the assessment arises because of the difficulty students have for preparing for an exam that covers so many topics. Also, performance on the exam has only a marginal impact the student’s grade; so the students have little incentive to prepare for and perform well on the exam. The next assessment is scheduled for winter 2014. Rather than give one exam for all disciplines, the assessment will be performed for each discipline in the core classes and the student’s grade for the class will be tied to the score on the discipline test.

**BBA Accounting**  
**Goal 3: Effective Writer**

3. *A Seidman BBA Accounting graduate will be an effective writer.* He/she will be able to
- 3.1 write with a clear and logical flow, meaningful transitions, and unified content,
  - 3.2 write with a professional and appropriate tone,
  - 3.3 develop and support each major idea evidence, reasons, and examples,
  - 3.4 structure a paper into identifiable and meaningful sections,
  - 3.5 write a paper free of mechanical and grammatical errors, and
  - 3.6 clearly articulate thesis and write a paper that accomplishes the stated purpose.

This Assessment: Winter 2010

Next Assessment: Fall 2014

**Results from Most Recent Assessment**

Initially, the passing rate in WRT 305 (which was 57%) was used for assessing this goal. However, accounting majors could not be identified separately. Subsequent testing, based on a sample of MGT 355 papers, did not result in a large enough sample of accounting students.

The assessment committee conducted a survey of all faculty (n=119) teaching in winter 2008, including contract and part-time instructors, to determine what kinds of and how much writing is required in Seidman. We received responses from 101 instructors. The survey indicated that we are requiring a sufficient amount of writing, but we are not weighting it heavily or putting significant grading emphasis on any area beyond content and organization.

The School of Accounting decided to emphasize writing skills throughout the program. It was decided to assess writing in ACC 321 (Cost Accounting) which is required of all accounting majors. The assessment results from winter 2010 are reproduced below. On a scale of 1-4, scores are presented in Table Acc 3.1:

**Table Acc 3.1**  
**Assessment of Acc Goal 3 – Effective Writer**

Trait	Average
Thesis/Purpose	3.33
Structure	3.39
Development and Support Of Ideas	3.23
Organization	3.13
Mechanics	3.16
Style	3.13

## **Closing the Loop**

Generally, the results on this round of testing are reassuring. We will continue to emphasize writing skills in the BBA program with all majors. A number of steps have been taken to close the loop. These include adopting a standardized referencing format based on APA guidelines, strongly encouraging students to take WRT 305 before they take business courses, requiring training of our instructors who teach Supplemental Writing Skills (SWS) courses, and adding resources to the Writing Center, where students can go for help, and providing incentives for faculty to grade effective writing. The School of Accounting has also been offering an Accounting writing class as a special topics course.



**WRITING SKILLS RUBRIC**  
**BBA in ACCOUNTING**

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Thesis/ Purpose</b>	Paper is not focused. No stated thesis. Reader has trouble understanding purpose of paper.	Thesis may be too brief, superficial, or unclear; purpose of paper only partly accomplished.	Thesis is adequately understood; paper generally accomplishes stated purpose.	Paper has a clearly sustained and explained thesis; paper accomplishes stated purpose.
<b>Structure</b>	Intro, body, and conclusion are poorly focused or non-existent.	Introduction, body and conclusion may be brief, sketchy, or unclear. Intro or conclusion may be missing.	Basic sense of beginning, middle and end, with adequate coverage in each section.	Introduction and conclusion are clearly delineated, meaningful, and add good depth.
<b>Development and Support Of Ideas</b>	Little or no development of major idea(s). Support is vague or missing.	Development of ideas is superficial, general, incomplete, or inconsistent in places. Needs more depth.	Attempts to develop and support all ideas; there may be some small gaps, but good depth overall.	Thorough and specific development and support of each idea, using solid evidence, reasons, and/or examples.
<b>Organization</b>	Poor flow; progression not logical. Ideas are presented randomly or haphazardly. Weak or missing transitions. May be wordy or repetitious.	Progression of ideas or paragraphs is illogical or jumpy in places. Transitions are not always meaningful. May be some wordiness or repetition.	Progression of thoughts or paragraphs is generally logical with adequate transitions. May be some minor gaps, but they don't substantially detract.	Writing has a logical and clear flow, uses meaningful transitions and unified paragraphs.
<b>Mechanics</b>	Severe or frequent errors in grammar, punctuation, word use, sentence structure, or spelling.	Three to five errors per page, indicating gaps in knowledge of writing conventions. Pattern of flaws.	Good command of writing conventions; there may be one to two minor errors per page.	Consistent and superior command of spelling, word use, grammar, punctuation, sentence structure. Few or no errors.
<b>Style</b>	Writing is mostly immature, naïve, or inappropriate.	Writing is immature, naïve, or inappropriate in places.	Generally professional and appropriate tone.	Completely professional and appropriate tone.

**BBA Accounting**  
**Goal 4: Ethical Reasoning**

4. *A Seidman BBA graduate will recognize ethical issues inherent in the practice of business and apply the process of ethical inquiry. He/she will be able to*

- 4.1 apply ethical theories and models to ethical problems,
- 4.2 identify the ethical concerns of a given business issue or problem,
- 4.3 identify stakeholders associated with a particular ethical decision; and
- 4.4 identify his/her own values and consciously employ those values in business decision-making.

This Assessment: Fall 2010

Next Assessment: Fall 2013

**Background and Previous Assessment**

The AACSB recommends that business ethics education involves values identification, ethical issues identification, identification of stakeholders, the application of ethical models, and personal voice. A case or reflective essay that addresses each of these criteria is chosen by each instructor in the Ethics Category courses; all courses use the same rubric for assessing. Students submit a copy of the case write-up, which instructors grade as normal for the class. Students also submit an electronic copy of the case, which instructors upload into STEPS, for purposes of assessment.

A general ethics requirement was instituted in fall 2007 for all incoming Seidman students. Presently, students take a course in the Ethics Category. Accounting decided to offer an Accounting Ethics course in this category. Students are required to take one ethics course from the ethics category. Two sections of the course were offered in fall 2008 as a “Special Topics”. Now this course has been converted to a regular course, ACC 333.

Ethics assessment for the BBA in Accounting took place during fall 2008. The results based on a sample of 41 Accounting majors are as reflected below.

On a scale of 1-4, scores were as follows:

- Values Identification: 2.2 (2.75);
- Issues Identification: 2.4 (2.64);
- Stakeholder Identification: 2.4 (2.31); and
- Application of Models: 2.1 (2.45).

Note the results in parentheses are for non-accounting BBA majors. It appears the scores for accounting majors are slightly lower than other majors. Part of the problem is that ethics courses are taught by each Department along with subject content. Some instructors did not ask students to fully address all of these dimensions in their case

analyses, because they tend to emphasize the subject content rather than focus more adequately on ethical issues. This probably resulted in lower scores.

The Director of the Ethics Center along with the Director of Assessment formed a Task Force of all the ethics instructors that meet three or four times a semester to discuss issues associated with teaching, grading, and assessing ethical reasoning.

The Director of the Ethics Center led a faculty seminar in fall 2010 that evaluated several student assignments to show best and worst cases to give faculty a better idea of what our expectations should be in terms of ethical requirements. The use of “role playing” was also emphasized in another seminar.

### **Results from Most Recent Assessment**

	F 08	F10
Values Clarification	2.2	3.1
Identification of Ethical Issue	2.4	3.2
Stakeholder Identification	2.4	3.3
Application of Theories	2.1	3.0
Personal Voice and Action	—	3.2

Personal voice was added as a goal based on faculty feedback. There has been a significant improvement in the scores.

### **Closing the loop**

The results indicate substantial improvement over previous results. The faculty ethics seminar continues to meet three times each semester. The next assessment of ethical reasoning for accounting will be in the fall of 2013.

**ETHICAL REASONING RUBRIC**  
**BBA in ACCOUNTING**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Values Clarification</b>	Lists values but unable to offer any thoughtful defense of why they are important	Lists values but uses superficial reasoning to defend choices	Articulates values; offers acceptable explanation of why they are important to business behavior	Student can thoughtfully articulate and defend five or six values that should guide behavior in business
<b>Identification of Ethical Issues</b>	Identification of ethical concerns is sparse or missing	Identifies only some of the ethical concerns in a given problem/case. Omits a few major points	Identifies most of the ethical concerns in a given problem/case. May omit a few minor points	Completely and thoughtfully identifies all ethical concerns in a given problem/case
<b>Stakeholder Identification</b>	Identification of stakeholder is sparse or missing	Identifies only some of the stakeholder positions in a given problem/case. Omits a few major points	Identifies most of the stakeholder positions in a given problem/case. May omit a few minor points	Completely and thoughtfully identifies all stakeholder positions in a given problem/case
<b>Application of Ethical Theory/Models</b>	Application of ethical decision making models is sparse or missing	Application of ethical decision making models is superficial or incomplete	Good application of consequentialist, deontological and virtue ethical decision making models; may miss some details or nuances	Completely and thoughtfully applies consequentialist, deontological and virtue ethical decision models to problem
<b>Personal Voice and Action</b>	Approach/plan about how to confront unethical behavior is unrealistic or missing	Approach/plan about how to confront unethical behavior fails to consider some important points or conditions	Developed a realistic approach/plan about how to confront unethical behavior in a given situation; missed some minor considerations	Developed a realistic and thoughtful approach/plan about how to confront unethical behavior in a given situation

**BBA Accounting**  
**Goal 5: Information Literacy**

5. *Seidman BBA Accounting graduate will be skilled at locating, evaluating, and using information effectively.* He/she will be able to

- 5.1 evaluate the credibility and usefulness of information,
- 5.2 use information to answer a specific question or accomplish a specific purpose,
- 5.3 demonstrate knowledge of reference materials, including business databases, academic search engines, and government websites, and
- 5.4 source information correctly.

This Assessment: Winter 2012

Next Assessment: Winter 2015

**Results from Previous Assessments**

**Winter 2008**

This goal was assessed by using a 28 item objective test, developed by economics faculty members and the Director of Assessment. The test measured the following aspects of students' information literacy: (1) their knowledge of different kinds of information sources and search strategies; (2) their understanding of the differences among academic, trade, and popular information sources; (3) their evaluation of the credibility of sources; and (4) the correct citation or sources. All accounting students enrolled in ECO 200 and ECO 210 in the winter 2008 took the test, for a sample of 20 students.

The overall mean on the test was 69%, with a standard deviation of 9. Scores on the different dimensions were

- Sources and search strategies, 63%,
- Differences among academic, trade, and popular information, 68%,
- Evaluating the credibility of information, 62%, and
- APA citation and identifying plagiarism: 85%.

**Fall 2009, Fall 2010**

After the first round of assessment the School of Accounting decided to assess information literacy using a written assignment in ACC 310. The first round of testing took place for fall 2009. The assignment in ACC 310 class did not ask them to evaluate the credibility of the sources. Consequently very few students evaluated the information. Part of this was because the sources were fairly standard for accounting. The instructors in the school of Accounting met and revised the assignment and decided to emphasize each objective more effectively.

The goal was tested again in fall 2010. The results showed marginal improvement. However, the most frequent problem was use of sources that were not reliable sources.

The Accounting department decided to focus on improvement of information literacy among accounting students.

### **Results from Most Recent Assessment**

The goal was then tested again in two sections of winter 2012. An accounting faculty member not teaching either section performed the assessment. Table Acc 5.1 presents the results from the winter 2013 assessment.

**Table Acc 5.1:  
Assessment of Goal 5 - Information Literacy**

Trait	Level 1	Level 2	Level 3	Level 4	average
Locate Info	0	19	6	45	3.37
Evaluate Info	1	13	4	52	3.52
Use Info	1	17	7	45	3.37
Source	2	11	13	44	3.41

Table Acc 5.2 presents a comparison of the averages over the most recent assessments.

**Table Acc 5.2:  
Comparison of Information Literacy Scores Over Past Assessments**

	Fall 09	Fall 10	Winter 12
Locates Information	2.8	3.1	3.37
Evaluates Information	1.1	2.9	3.52
Uses Information	3.2	3.0	3.37
Sources Information	2.9	3.1	3.41

The Winter 2012 results shows substantial improvement in all four traits. The vast majority did well in sourcing and most seemed competent in evaluation and usage. The students performing poorly on sourcing (3 or below) mostly did not use the most obvious and essential source - the FASB Codification. Source citation was good. Overall performance was good.

### **Closing the loop**

The results of the assessment indicate that the students have strong information literacy skills. The results were circulated to the Chair of the Accounting Department, the faculty members whose classes were assessed and the faculty member who performed the assessment analysis. Since students have performed so well in this area, assessment for this objective will be performed on a three year cycle in the future. The next assessment will be winter of 2015.

**INFORMATION LITERACY RUBRIC  
BBA in ACCOUNTING**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Locates Information</b>	Consults an insufficient number of sources.	Gathers accounting information from a limited range of sources; may rely too much on one kind of source	Gathers good accounting information from a variety of sources; may have missed a few.	Gathers optimal accounting information from a variety of quality electronic and print sources, including databases
<b>Evaluates Information</b>	Shows no evidence of understanding what information is useful or of good quality	Uses some quality sources, but uses too many that are poor or tangential.	Does a good job evaluating the quality and usefulness of sources.	Evaluates and selects only the best sources for usefulness and quality
<b>Uses Information</b>	Reaches conclusions that do not have enough support. Question or problem ineffectively resolved. Most necessary idea/points are missing	Conclusions could have been better supported. Question or problem minimally resolved. Some necessary ideas/points are missing.	Uses information to draw appropriate conclusions, answer a question, or solve a problem. Some minor ideas/points are missing.	Uses information effectively to draw appropriate conclusions, and optimally answer a question or solve a problem. All relevant ideas/points included.
<b>Sources Information</b>	Materials are clearly plagiarized, either intentionally or through ignorance.	Documentation is improperly constructed or absent body of paper and/or bibliography.	Documents with care (in body of paper and bibliography) although a few errors are noted.	All ideas, text and media are properly cited (in body of paper and bibliography), following a recognized style.

**BBA Accounting**  
**Goal 6: Skilled Presenter**

6. *A Seidman BBA Accounting graduate will be a skilled presenter. He/she will be able to:*
- 6.1 *respond clearly and accurately to all questions,*
  - 6.2 *use appropriate, varied and professional communication aids,*
  - 6.3 *maintain eye contact with minimal reading of material,*
  - 6.4 *clearly articulate and support major points,*
  - 6.5 *deliver an organized and smooth presentation, and*
  - 6.6 *speak clearly, comfortably, and expressively.*

This Assessment: Winter 2013

Next Assessment: Winter 2015

Measure: Formal Presentation to Accounting Professionals

Each semester, all students in ACC 311 (Intermediate Accounting II) are required to make a presentation to accounting professionals. The class instructor selects teams and students choose an intermediate accounting topic. As part of this semester-long project, they research the issues and treatments required under various accounting regimes. On the last day of classes or during finals week, the teams present their findings and recommendations at local CPA firms. The local firms' professional staff evaluates the individual team members on subject knowledge, eye contact, elocution, and appearance while the teams are evaluated on organization, communication aids, and teamwork using the rubrics presented below. Teams and their individual members get scored by at least three professionals.

**Results from previous assessment**

The previous assessment was conducted in the 2010 Winter Semester. Most of the scores are good. The test results indicate that students need to work on delivery. This is also corroborated by the lower scores in non-verbal cues. The instructors agreed to emphasize the importance of delivery in future courses.



## Results from Most Recent Assessment

The table below summarizes the results for the four sections in winter semester 2013. Scores are the average rubric scores across all member and teams in the class. The rubrics range from 1 (poor) through 5 (excellent).

	Section Number			
	311.01	311.02	311.03	311.04
Individual Scores				
Subject knowledge	4.3	4.8	4.4	4.5
Eye contact	4.6	4.6	4.3	4.1
Elocution	4.5	4.7	4.4	4.6
Appearance	3.8	4.9	4.9	4.6
Team Scores				
Organization	4.3	4.9	4.4	4.5
Communication aids	4.2	4.6	4.3	4.2
Teamwork	4.7	4.9	4.6	4.2

Overall, the teams scored 4(Good) to 5(Excellent) in all categories. Individual members scored 3(Fair) to 5(Excellent) with the lowest scores in the categories Appearance and Eye contact. Evaluators also provided short comments that explained their scoring as additional feedback to the students.

Scoring differs across sections because each section presents at a different CPA firm. For example, Appearance received the low score in one section but high scores for other section. Students benefit greatly from the opportunity to present in front of professionals but inconsistency in scoring across sections and semesters makes it hard to compare these scores over time.

## Closing the Loop

The results are strong for both individual scores and for team scores. The results were circulated to the Director of the School of Accounting and the Dean. Since the results are good in all areas no additional follow up will be needed. The next assessment will be winter 2015.

## Individual Presentation Rubric

INDIVIDUAL: \_\_\_\_\_

Topic: \_\_\_\_\_

Presentation Component	Attributes	Rank	Score*
Subject Knowledge	<ol style="list-style-type: none"> <li>1. Demonstrates an understanding of at least one aspect of the presentation topic.</li> <li>2. Uses accounting terms and concepts in appropriate ways.</li> <li>3. Explains the material effectively.</li> <li>4. If applicable, answers questions in a concise manner.</li> </ol>	5: Excellent 4: Good 3: Fair 2: Satisfactory 1: Poor	
Eye Contact	<ol style="list-style-type: none"> <li>1. Maintains eye contact with audience, seldom returning to notes.</li> <li>2. Maintains a rapport with the audience.</li> </ol>	5: Excellent 4: Good 3: Fair 2: Satisfactory 1: Poor	
Elocution	<ol style="list-style-type: none"> <li>1. Uses a clear voice with precise pronunciation of terms so that all audience members can hear the presentation.</li> <li>2. Speaks at an appropriate pace.</li> <li>3. Communicates ideas with enthusiasm.</li> </ol>	5: Excellent 4: Good 3: Fair 2: Satisfactory 1: Poor	
Appearance	<ol style="list-style-type: none"> <li>1. Presenter is professionally dressed.</li> <li>2. Appropriate body language (i.e. no slouching, leaning, hands in pocket; chewing gum)</li> </ol>	5: Excellent 4: Good 3: Fair 2: Satisfactory 1: Poor	

\*You are not restricted to using a 1, 2, 3, 4, or 5; instead, you can score on a continuum (1 – 5)

COMMENTS for Improvement:

## Group Presentation Rubric

GROUP: \_\_\_\_\_

Topic: \_\_\_\_\_

Order of Presenters:

\_\_\_\_\_

Presentation Component	Attributes	Rank	Score*
Organization	<ol style="list-style-type: none"> <li>1. There was an intro and conclusion.</li> <li>2. The information was presented in a logical and interesting sequence.</li> <li>3. The presentation stayed on task.</li> <li>4. The presentation was made in the allotted time. (5 minutes/presenter)</li> </ol>	5: Excellent 4: Good 3: Fair 2: Satisfactory 1: Poor	
Communication aids	<ol style="list-style-type: none"> <li>1. The communication aids supported and enhanced the presentation</li> <li>2. The communication aids appeared professional and free of misspellings and grammatical errors.</li> </ol>	5: Excellent 4: Good 3: Fair 2: Satisfactory 1: Poor	
Teamwork	<ol style="list-style-type: none"> <li>1. The presentation indicated a collaborative effort.</li> <li>2. The members worked as a cohesive unit in making the presentation.</li> <li>3. The transitions were smoothly incorporated into the presentation.</li> <li>4. The group encouraged questions.</li> </ol>	5: Excellent 4: Good 3: Fair 2: Satisfactory 1: Poor	

\*You are not restricted to using a 1, 2, 3, 4, or 5; instead, you can score on a continuum (1 – 5)

COMMENTS for Improvement:

**BBA Accounting**  
**Goal 7: CPA Examination**

**7. A Seidman BBA Accounting graduate will be prepared for the CPA examination.** *The set of students electing to take the CPA exam will:*

- 7.1 Have an average score and an overall pass rate that exceeds the average for all jurisdictions.
- 7.2 Have an average score and an overall pass rate that exceeds the average for the state of Michigan.
- 7.3 Have a pass rate in each exam section that exceeds the state and national average pass rate.

This Assessment: Winter 2013

Next Assessment: Winter 2015

Measure: CPA Exam Results

This is a new goal added in fall 2013. Each year (Winter) the National Association of State Boards of Accountancy publishes an analysis of the performance of candidates taking the CPA Examination the previous calendar year. The analysis presents results by college and by state.

**Results from Most Recent Assessment**

Table Acc 7.1 presents the Pass Rate for all sections of the Exam for candidates with a Bachelor’s Degree. Grand Valley State University had 154 students sit for at least one section of the exam. The average pass rate and the average score exceeded the average for All Michigan Universities and the average for All Jurisdictions.

**Table Acc 7.1**  
**CPA Score and Pass Rate (2012, Bachelor’s Degree) All Sections of Exam**

	All Jurisdictions	All Michigan Universities	Grand Valley State University
First Time			
Avg score	72.4	75.9	80
Avg pass rate	54.3%	63.0%	74.6%
All Testing Events			
Avg score	71.7	74.3	78.3
Avg pass rate	48.9%	55.8%	69.4%

Table Acc 7.2 presents the CPA pass rates in each section of the Exam. The results include candidates with Bachelor’s Degrees and candidates with Masters Degrees. The pass rate for Grand Valley State candidates exceeded the pass rate for “All Michigan Universities” and for “All Jurisdictions” in all four sections.

**Table Acc 7.2  
CPA Pass Rate by Section (2012)**

Section	All Jurisdictions	All Michigan Universities	Grand Valley State University
AUD	46.9%	52.5%	60.5%
BEC	52.8%	62.5%	74.2%
FAR	48.0%	55.0%	66.7%
REG	48.1%	54.4%	70.5%

Note: The Grand Valley State University pass rate as reported in the NASBA Candidate Performance report combines undergraduate with graduate.

**Closing the Loop**

As indicated above, Seidman Accounting Majors performed well in the CPA exam. Seidman Majors scores and pass rate exceeded those for both the State of Michigan and for all jurisdictions. Similarly, Seidman had higher pass rates in each section of the CPA than All Jurisdictions and All Michigan Universities. The results were circulated to the School of Accounting and to the Dean of the Seidman College. Since the performance exceeds the required performance in the standard no additional action will be taken. The next assessment will be in Winter 2015 for Calendar Year 2014.

## MASTERS OF BUSINESS ADMINISTRATION Learning Goals and Objectives

1. ***Seidman MBA graduates will be effective communicators. They will be able to***
  - 1.1 write focused papers that draw on multiple sources to articulate complex ideas;
  - 1.2 deliver an effective formal presentation; and
  - 1.3 organize written thoughts into a coherent narrative.
2. ***Seidman MBA graduates will be critical and analytical thinkers. They will be able to***
  - 2.1 clearly state conclusion and show how it emerged from the evidence; correctly identify need for further evidence,
  - 2.2 identify and describe appropriate main issue; recognize priorities among claims,
  - 2.3 completely and thoughtfully identify and correctly rank strong and relevant counter-arguments,
  - 2.4 correctly identify and rank all the salient premises to support the claim, and
  - 2.5 correctly and completely challenge oppositions' claims, acknowledge merit when it exists.
3. ***Seidman MBA graduates will be prepared to recognize and respond to ethical questions encountered in the practice of business. They will be able to***
  - 3.1 apply ethical models and theories to decision making,
  - 3.2 identify the impact of a business action on external constituents,
  - 3.3 identify the ethical concerns and consequences of a business situation or problem, and
  - 3.4 identify trade-offs and make a business decisions consistent with stated values.
4. ***Seidman MBA graduates will be proficient at finding and using information. They will be able to***
  - 4.1 acquire the needed information from a variety of credible sources,
  - 4.2 determine the nature and extent of information needed to answer a specific business question or accomplish a specific business purpose,
  - 4.3 evaluate information to determine what is useful and credible, and
  - 4.4 source information correctly.
5. ***Seidman MBA graduates will be internationally literate. They will be able to***
  - 5.1 incorporate cultural issues into the analysis of a business situation,
  - 5.2 evaluate the business competitiveness of another country, and
  - 5.3 identify global opportunities and threats of a business scenario.
6. ***Seidman MBA graduates will be effective leaders in business organizations. They will be able to***
  - 6.1 comprehensively and candidly self-assess major strengths and weaknesses [are these personal strengths and weaknesses or those of a company?],
  - 6.2 incorporate feedback and create an effective climate in the face of ambiguity and change,
  - 6.3 assess the contexts of problems as a whole and understand interrelationships,
  - 6.4 demonstrate leadership in a transparent framework, and
  - 6.5 work effectively with impact and influence.

7. ***Seidman MBA graduates will be skilled in strategic analysis. They will be able to***
  - 7.1 Accurately and completely analyzes case using appropriate models
  - 7.2 assess an organization's competitive position and determine its competitive advantage and whether it is sustainable,
  - 7.3 assess an organization's external environment using frameworks and models to guide analysis,
  - 7.4 assess an organization's internal environment using frameworks and models to guide analysis, and
  - 7.5 devise strategic options for an organization, identifying the advantages and disadvantages of each option.

## MASTER OF BUSINESS ADMINISTRATION

### Goal 1: Effective Communicators

#### 1. *Seidman MBA graduates will be effective communicators. They will be able to*

- 1.1 write focused papers that draw on multiple sources to articulate complex ideas;
- 1.2 deliver an effective formal presentation; and
- 1.3 organize written thoughts into a coherent narrative.

#### Formal Presentation

This Assessment: Fall 2012

Next Assessment: Fall 2015

Measure: (Formal Presentation)

The Assessment Director identifies all MBA electives, in which instructors plan to require individual formal presentations. Electives are used for this assessment because other courses typically enroll 30-35 persons (or students), and that is too many students for individual presentations. Elective courses usually enroll 10-20 students. The instructor evaluates the presentation using the Oral Presentation Rubric (attached).

#### Results from Previous Assessments

Presentation skills were assessed in three MBA elective courses, for a sample of 43. We measured skills in six dimensions of formal presentation. Means, on a scale of 1-4, are as follows: Organization 3.3; Delivery 3.3; Communication Aids 3.3; Nonverbals 3.4; Creativity 3.0; audience interaction 3.6. All of the averages were in the range between 3.0 and 3.6. The MBA students demonstrated strong presentation skills. No changes were undertaken in the MBA program as a result of this assessment.

#### Results from Most Recent Assessment

Eleven students in Mgt 669 were given a formal presentation assignment. The presentations were graded by the course instructor on six dimensions of formal presentation. The rubric is attached. The target for this assessment is at least 70% of the students scoring at or above level 3. Results are presented in Table MBA 1.1. Overall the presentation skills are strong. Most students scored at level 3 or above in all categories. None of the students scored at a level 1 in any of the categories. The weakest areas were in communication aids and creativity.



**Table MBA 1.1**  
**Results for Assessment of Formal Presentations (Fall 2012)**

	Level I	Level 2	Level 3	Level 4	Avg
Organization	0	1	5	5	3.36
Delivery	0	1	3	7	3.54
Content	0	2	5	4	3.18
Com Aids	0	2	9	0	2.82
Nonverbals	0	0	7	4	3.36
Creativity	0	3	7	1	2.82

### **Closing the loop**

Results of the assessment were provided to the Dean Seidman College, the Chairman of the Management Department, the instructor of the course, and the Chair of the MBA Committee. Since the results were strong there are no plans to change the MBA program with regard to Oral Communication. This skill will be assessed again in the fall of 2015.

### **Writing Skills**

This Assessment: Fall 2008

Next Assessment: Fall 2013

Measure: (Strategy Case)

BUS 681 (Strategy) is taught three times per year and enrolls 70-80 students. Each assessment year, instructors agree upon a strategic case that is be used in all sections. Students submit a copy of their case and send an electronic copy to the instructor, who uploads it into STEPS. Instructors grade the hard copy as they normally do. A random sample of 30 (33%) is drawn from the uploaded cases across all sections of fall and winter classes; grading occurs in the summer semester. Student responses to the case is evaluated by two assessors using the Writing Skills Rubric.

### **Sample and Results**

**2005 – 2006:** A sample of 32 students was drawn in 2005-2006. Students were weak on presenting and analyzing a main idea. They were borderline on organizing ideas. Student performance was acceptable on tone, mechanics, and style.

**2007-2008:** A sample of 29 students was drawn in 2007-2008. Students improved their scores to an acceptable level on all dimensions except formatting and referencing, where 55% scored unacceptably.

## Closing the loop

The results of these assessments have been communicated to faculty. Formatting and referencing are emphasized. The MBA Committee has adopted the APA format for student writing. Faculty may elect a different format; however, whatever format is used must be enforced by the faculty. Two training sessions were held in November, 2008, to acquaint faculty with the APA referencing style. The next assessment is scheduled for fall 2013.

### ORAL PRESENTATION RUBRIC MBA

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Organization</b>	Presentation is very disorganized; little flow; vague; difficult to understand.	Presentation is confusing and disorganized in a number of places; disconnected or choppy; takes some effort to follow.	Presentation flows smoothly with occasional confusion or rough patches between ideas.	Presentation is smooth, polished and organized; flows well.
<b>Delivery</b>	Presenter is very uncomfortable; speech is rushed, slow or inarticulate; style is distracting or annoying.	Presenter is somewhat uncomfortable or nervous; limited expression; noticeable use of filler words (uhs, likes) or pauses.	Presenter is generally comfortable; somewhat polished; minor use of filler words (uhs, likes) or pauses.	Presenter is very comfortable; speaks clearly and expressively; words and sentences flow.
<b>Content</b>	Points not clear; irrelevant information does not support ideas; listeners gain little.	Information is confusing in places; too much or too little information; listener gains a few insights.	Sufficient information; many good points made; some areas lacking; listener gains adequate insight.	Abundance of material; points clearly made; evidence supports; listeners gain insight.
<b>Communication Aids</b>	Communication aids are poorly prepared and/or distracting, or nonexistent.	Communication aids marginally prepared; do not support presentation well.	Professional communication aids, may use too many/too few.	Appropriate, professional communication aids enhance presentation.
<b>Nonverbals</b>	Reads entire report, making no eye contact with audience.	Reads most of report; makes occasional eye contact.	Maintains eye contact, but returns to notes frequently	Maintains eye contact throughout presentation; seldom returns to notes.
<b>Creativity</b>	No Creativity at all, Audience lost interest.	Mostly presented information with little imagination; Audience frequently bored	Some interesting twists; held attention most of the time	Involved audience; made points in a creative way; held attention throughout.

**MBA WRITTEN COMMUNICATION RUBRIC**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Content</b>	Paper does not identify thesis or purpose. Analysis vague or missing. Reader is confused or misinformed.	Some analysis of a thesis or purpose. Reader gains few insights.	Basic analysis of a thesis or purpose. Reader gains some insights.	Thoughtful and insightful analysis of a clearly presented thesis or purpose. Reader gains insight.
<b>Organization</b>	Little semblance of logical organization. Reader cannot identify reasoning.	Writing is not always logical and ideas sometime fail to make sense. Reader needs to work to figure out meaning.	Ideas are, for the most part, arranged logically and linked. Reader can follow most of the reasoning.	Ideas arranged logically, flow smoothly and are clearly linked. Reader can follow reasoning.
<b>Tone</b>	Tone is not professional. It is inappropriate for audience and purpose.	Tone is occasionally professional or occasionally appropriate for audience.	Tone is generally professional and mostly appropriate for audience.	Tone is consistently professional and appropriate for audience.
<b>Mechanics</b>	Errors are so numerous that they obscure meaning.	Writing has numerous errors and distracts the reader.	Occasional errors in writing, but they don't represent a major distraction.	Writing is free or almost free of errors.
<b>Style (Including References)</b>	Format is not recognizable.	Format of document reflects incomplete knowledge of standard.	A standard format is used with minor violations	A standard format is used accurately and consistently

**MASTER OF BUSINESS ADMINISTRATION**  
**Goal 2: Critical Thinking**

**2. *Seidman MBA graduates will be critical and analytical thinkers. They will be able to***

- 2.1 clearly state conclusion and show how it emerged from the evidence; correctly identify need for further evidence,
- 2.2 identify and describe appropriate main issue; recognize priorities among claims,
- 2.3 completely and thoughtfully identify and correctly rank strong and relevant counter-arguments,
- 2.4 correctly identify and rank all the salient premises to support the claim, and
- 2.5 correctly and completely challenge oppositions' claims, acknowledge merit when it exists.

This Assessment: Winter 2010

Next Assessment: Fall 2014

**Results from Previous Assessments**

Initially, this goal was assessed in the MBA strategy course. BUS 681 (Strategy) is taught three times per year and enrolls 70-80 students. Each assessment year, instructors agree upon a strategic case that is used in all sections. Students submit a hard copy and an electronic copy of their case. Instructors grade the hard copy as they normally do and upload the electronic copy into STEPS. A random sample of about 33% is drawn from the uploaded cases across all sections of fall and winter classes. Student responses to the case are evaluated by two assessors using the Critical Thinking Rubric.

*Sample:*

The work of 30 students was assessed.

*Results:*

Students did a good job in recognizing alternative views and solutions. They were weaker in supporting an argument or position and understanding the quality of evidence; thirty-five percent scored unacceptably on each objective. Student performance was the weakest in applying models and frameworks, where 57% scored unacceptably. Seidman offered four critical thinking workshops in 2007-2008 and most MBA instructors attended at least one. Upon review, the MBA committee decided that a case study was not the best way to evaluate critical thinking. A pilot test was run in winter 2008 for BUS 671 Global Competitiveness class, using multiple assignments across a semester.

An analysis of the pilot study revealed that giving multiple assignments and observing improvements over the semester was a good strategy. By the end of the semester, students did a good job of using evidence from the readings as their premises. However, many of their rebuttals tended to be opinions, with no evidence to support them. Since evaluating the credibility of evidence and sources is an integral part of critical thinking,

consideration should be given to making that part of the assignment. Students were able to defend their own conclusion, but alternate conclusions were often handled by a superficial line or two that neglected to acknowledge the complexity of the issue. This area needs to improve.

### **Results from Most Recent Assessment**

When the course was taught in the winter 2010 semester, the critical thinking rubric was amended based on Bloom's taxonomy, which focuses on breaking down a process rather than an argument. The results, on a scale of 1-4, are presented in Table MBA 2.1.

**Table MBA 2.1  
Results from Critical Thinking Assessment (Winter 2010)**

Comprehensiveness	3.09
Analysis/Application	2.32
Synthesis	2.83
Evaluation\Conclusion	2.23

It appears students are relatively weak in analysis/application and evaluation/conclusions. The instructors will emphasize these areas in BUS 671 Global Competitiveness class.

### **Closing the Loop**

Student performance with regard to this goal has been weak. Further, there is substantial concern by faculty regarding the goal and the means by which to assess the goal. Faculty involved in assessment are concerned that the goal is vague and difficult to assess. In February 2013, the Seidman School sent the Director of Assessment to the AACSB. In the fall semester 2013, the MBA Committee will consider the goal and determine if this goal, the rubric, and the assessment means should be changed. Some possible changes would be:

1. Change the goal and the rubric to better reflect the material in the strategic management course.
2. Use the selection procedure for assuring Critical Thinking Skills through the admission process using the GMAT scores.
3. Drop the goal entirely.
4. Combine the goal with Goal 7 (Strategic Analysis) to form a goal - Strategic Thinking.
5. Change the goal from Critical Thinking to "Integrative Thinking" which is taught in the MBA program.
6. Change the goal to reflect problem solving approaches used in the various disciplines (Accounting, Economics, Finance, Management, Marketing).

## MASTER OF BUSINESS ADMINISTRATION

### Goal 3: Ethical Reasoning

3. *Seidman MBA graduates will be prepared to recognize and respond to ethical questions encountered in the practice of business. They will be able to*
  - 3.1 apply ethical models and theories to decision making,
  - 3.2 identify the impact of a business action on external constituents,
  - 3.3 identify the ethical concerns and consequences of a business situation or problem, and
  - 3.4 identify trade-offs and make a business decisions consistent with stated values.

This Assessment: Winter 2013

Next Assessment: Winter 2016

#### Measure: Ethics Case:

MGT 677 (Business Ethics) is offered three times per year and enrolls 80-90 students. Each assessment year, instructors choose an ethics case that is used in all sections. Students submit a hard copy and an electronic copy of their cases. Instructors grade one copy as they normally do and upload the electronic copy into STEPS. A random sample of about 50% is drawn from the uploaded cases; philosophy instructors evaluate the cases during the spring/summer semester using the Ethical Reasoning Rubric.

#### **Results from Previous Assessments**

Assessed in 2008 and 2010

#### Results:

The results of both assessments are given in the table 1 below. The results of the assessment in 2008 were disappointing. In response to the poor results, the Seidman Business Ethics Center offered a series of workshops for all instructors who teach business ethics. Different strategies for teaching ethics more effectively have been discussed, including more role playing exercises.

The goals were retested in fall 2010 after implementing the changes. There was a significant improvement in scores. Students do well with Values Clarification, Personal Voice and Action, and the Application of Theory. The two categories where students seemed to struggle were: Identification of Ethical Issues and Stakeholder Identification. Since the two areas where students struggled both had to do with identification skills, students have a hard time using their “moral imagination” and are not thinking deeply enough about the implications of the problems.

## Results from Most Recent Assessment

The 2013 evaluation examines the performance of 50 part time MBA students taking the 1.5 credit ethics class (three classes were combined for the assessment). The Director of the Seidman Business Ethics Center conducted the assessment. The results are presented in Tables MBA 3.1 and MBA 3.2.

**Table MBA 3.1**  
**Results of 2013 Assessment of Ethical Reasoning (MBA)**

Criteria	Level 1	Level 2	Level 3	Level 4
Values Clarification	0	3	30	17
Identification of Ethical Issues	0	1	20	29
Stakeholder Identification	0	1	18	31
Application of Ethical Theory/Models	0	2	23	25
Personal Voice and Action	0	2	24	24

**Table MBA 3.1**  
**Comparison 2008, 2010, and 2013 Assessments**

	2008	2010	2013
Values Clarification	---	2.75	3.3
Identification of Ethical Issues	2.4	2.63	3.6
Stakeholder Identification	2.2	2.56	3.5
Application of Theory/Models	2.2	2.75	3.4
Personal Voice and Action	2.3	2.81	3.4

Student Performance has shown substantial improvement in each category. None of the students scored below level 2 and most of the students scored at or above level 3.

### **Closing the Loop** (by objective):

**Values Clarification:** It has been our experience that it is quite difficult to get students articulate and define their values, especially at the beginning of any class. With that in mind, this is one of the categories where they demonstrate the greatest improvement over the course. We press them, in the course and in the final exam, to put forward a working definition of any value they list, and to look at how and why it might conflict with other values they advance, as well as the implications of those values for the rest of their

reasoning process. We would like to see improvement in this area especially from the FIMBA students, and are considering a particular text (Robert Solomon's *A Better Way to Think About Business*) as one way to aid the students' development in this area.

**Identification of Ethical Issues:** Most students become relatively adept at ferreting out where and what the harm might be in a given case, discerning where there is deception, values conflict, unfairness, and other markers of ethical problems. There is disagreement, as well there might be, over how much harm is implied in a given case, or which values are the salient ones, but raising and having this conversation in this class in productive, open and respectful ways is one of its primary goals, so we are pleased with the progress being made here. Student evaluations echo our own assessment of this category, and the majority write that they prize the freedom to openly engage, debate and reflect on these issues in class with their peers.

**Stakeholder Identification:** This category shows a real disparity between the FIMBA (Full time MBA) and PT (Part Time MBA) students, as older students are better able to prioritize the stakeholders in a given case, as well as imagine those most affected by decisions being contemplated. Their circles extend farther, and they have, we expect through experience, a better sense of whose interests should be given the most weight, both short- and long-term. That is not to say the PT students do not have room for improvement, as they clearly do, and one of the ways we are contemplating improving our own approach to this important category is through the use of more literature, film and journalism. Especially since the crash of 2008 there are no shortages of stories of who was hurt by unethical and /or selfish decisions, though we do find that in classes there is a "buyer beware" mentality that tends to shift responsibility from the business professional to consumers. It is our contention that business will not regain the trust of the public until MBA students see themselves as professionals who bear real responsibility for the effects their decisions have on that public.

**Application of Ethical Theory/Models:** In our rubric we speak of "mastering" at least one of the three normative theories we study in our half semester. That is an ambitious goal, and it is not surprising that students often come up short. What we do want them to demonstrate is a working knowledge of the principles that underlie each approach, and how any one person or organization might be employing those principles as they reason through (or justify) difficult ethical choices. We still need to do a better job teaching the models, as too often students are left with the impression that utilitarianism can "justify anything," that deontology means "following the law," and that virtue ethics simply means "being a good person." All beg the question, of course, and we do think the switch to Sandel's book *Justice* has already paid dividends when appreciating both the strengths and weaknesses of any of these approaches. In the future we will continue to introduce students to these methods of reasoning, but we are also convinced that the new field of moral psychology must also find a place amongst these theories, as moral psychology has as much – if not more – promise when it comes to realizing the AACSB goal that managers be "fair, open, compassionate, firm," etc. We do agree we are not just teaching people about ethics, but also have a stake that they practice recognizably ethical



behavior. Going forward both philosophy and psychology will have roles to play in our MBA curriculum.

**Personal Voice and Action:** If what we want from our MBA students coming out of our program is a broader perspective on the role of business in the community, a more mindful approach to action and responsibility, and people who can fairly and wisely help develop others, then what they say about how they think they would actually act in the face of a dilemma helps us understand if we are approaching our goals. Their personal voice and action should follow from what they have said relative to the other categories, and it should also fall from the kind of “practice” of role playing and discussion that has gone on prior to the final. We take a page from Mary Gentile’s Giving Voice to Values curriculum in that we do think that the classroom can be a kind of practice field, where one can make mistakes, get feedback, and try again. Not all students embrace this opportunity, and we need to get better at refining this process, and making all students feel comfortable with it, but we do think that using their own dilemmas and experience, and relying on the collective wisdom of the class, is a good start.

#### Additional Comments

The former dean of Seidman College put a great deal of emphasis on developing an “ethics-across-the curriculum” approach, as well as strengthening our stand-alone course and empowering our ethics center. All of these efforts have raised the profile of the importance of ethics at the Seidman College, and it is up to those of us in charge of such institutions and courses to continue to work with the AACSB, recent discoveries in neuroethics, moral psychology and business ethics to improve our offerings. Student evaluations of our courses at least suggest that they do not see these courses as a waste of time but rather (for the most part – it’s hardly unanimous) embrace them as a chance to think through thorny issues they either have faced or know they will. It also gives them a chance to get to know those in our community with whom they will likely work in the coming decades, and share their vision of what an ethical business climate is.

The Seidman Ethics Center will continue to conduct ethics workshop for Faculty with an emphasis on teaching ethics across the curriculum. Ethics will be assessed again in Winter 2016.

## MBA Ethical Reasoning Rubric

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Values Clarification</b>	Lists values but unable to offer any thoughtful defense of why they are important.	Lists values but uses superficial reasoning to defend choices.	Articulates values and offers acceptable explanation of their importance to business behavior.	Thoughtfully articulates and defends important values that should guide behavior in given business cases.
<b>Identification of Ethical Issues</b>	Identification of ethical concerns is sparse or missing.	Identifies only some of the ethical concerns in a given problem/case. Omits a few major points.	Identifies many of the ethical concerns in a given problem/case. May omit a few minor points.	Comprehensively and thoughtfully identifies most of the ethical concerns in a given problem/case.
<b>Stakeholder Identification</b>	Identification of stakeholder is sparse or missing.	Identifies only some stakeholder positions in a given problem/case. Omits a few major points.	Identifies and prioritizes many of the stakeholder positions in a given problem/case. May omit a few minor points.	Comprehensively and thoughtfully identifies and prioritizes most of the stakeholder positions in a given problem/case.
<b>Application of Ethical Theory/Models</b>	Application of ethical decision making models is sparse or missing.	Application of ethical decision making models is superficial or incomplete.	Good grasp of the principles of consequentialist, deontological and virtue ethical decision making models and how they might be used in ethical decision-making; may miss some details or nuances.	Shows comprehensive grasp of the three major normative theories, and mastery of at least one. Thoughtful demonstration of their value to ethical decision-making.
<b>Personal Voice and Action</b>	Approach/plan about how to confront unethical behavior is unrealistic or missing.	Approach/plan about how to confront unethical behavior fails to consider some important points or conditions.	Developed a plausible and defensible plan about how to confront unethical behavior in a given situation; missed some minor considerations.	Developed a compelling and thoughtful plan about how to confront unethical behavior in a given situation.

**Master of Business Administration**  
**Goal 4 – Information Literacy**

**4. *Seidman MBA graduates will be proficient at finding and using information.***

They will be able to

- 4.1 acquire the needed information from a variety of credible sources,
- 4.2 determine the nature and extent of information needed to answer a specific business question or accomplish a specific business purpose,
- 4.3 evaluate information to determine what is useful and credible, and
- 4.4 source information correctly.

This Assessment: Winter 2012

Next Assessment Winter 2015

**Results from Previous Assessments**

**Winter 2008:** A sample of 32 students was drawn from uploaded cases across all sections of fall and winter classes for BUS 671 (Global Business). Student performance was acceptable on generating information and strong on sourcing information. Performance was somewhat weak on the ability to determine what information was needed, with 31% scoring unacceptably.

**Winter 2010:** A sample was drawn from ECO 641 – Economics of Strategy. The results by trait are as follows:

- 1) **Determines Information Needs:** In general the students did very well in determining what information they needed to collect in order to answer the questions they were addressing.
- 2) **Gathers Information:** This is an area that could use specific improvement. While several students did an exceptional job of gathering information, there were others who seemed content to use information from general periodicals with rather shallow content.
- 3) **Evaluates Information:** The students seemed to do a reasonable job of evaluating the quality of the information they were gathering. A very small minority of students seemed to unquestioningly rely almost solely on company-provided information, but overall, the students were competent in this area.
- 4) **Sources Information:** There were a number of students who seemed to follow no recognizable pattern whatsoever in the documentation of their research. Others were somewhat sloppy in their sourcing. On the positive side, the majority of students' work in this area was acceptable, but the weaker students pulled the overall average down. This is an area that needs improvement.

Closing the loop: Professors were instructed to give emphasis to the weakest areas – gathering and sourcing of information and to design assignments to address these areas.

## Results from Most Recent Assessment

**Winter 2012:** The assessment was performed in ECO 641 again. The sample consisted of 12 papers of approximately 10 pages in length drawn from two sections. The small sample arises because students wrote assessments of their own businesses. Some of these students chose not to include their paper in the assessment because of proprietary information in the reports. The assessment was performed by the same faculty member as in 2008. A summary of the results are provided in Table MBA 4.1 and MBA 4.2.

**Table MBA 4.1**  
**Assessment of Information Literacy (Winter 2012)**

Trait	Level 1	Level 2	Level 3	Level 4
Determines Information Needs	0	0	10	2
Gathers Information	0	1	7	4
Evaluates Information	0	0	9	3
Sources Information	0	0	2	10

**Table MBA 4.2**  
**Comparison of the means in 2010 and 2011 Assessment of Information Literacy**

Trait	Mean 2010	Mean 2012
Determines Information Needs	2.9	3.17
Gathers Information	2.66	3.25
Evaluates Information	2.86	3.25
Sources Information	2.55	3.83

Comments by Assessor:

- 1) Determines Information Needs: The students did well in determining what information they needed to collect in order to answer the questions they were addressing. Some room for improvement could come with respect to determining what information they needed for their analysis of potential legislative issues of concern their firm.
- 2) Gathers Information: Again, the students did well in this area. I will note that the vast majority of students relied primarily upon resources available on the internet, but most of the resources they used were reasonable. Many (though not all) of the students consulted government sources (e.g. SEC filings).
- 3) Evaluates Information: Overall, the students seemed to do an effective job of evaluation the quality of the information they were gathering. A few students seemed to rely too unquestioningly upon company-provided information, but in general, the students were competent in this area. I would suggest that this might be an area where

improvement could be achieved if students were more critical in their evaluations of “their” firms.

4) Sources Information: The students did a nice job of citing their references both in the text and on their works-cited page.

Comparison to the Information Literacy Assignment Assessment from 2010:

I conducted this assessment in 2010 as well and I was generally pleased because it seemed to me that the assignments from this year were quite a bit better than those from two years ago. Out of curiosity, I went back and looked at my notes from 2010 and found that my initial impressions were correct and that the students in 2012 did indeed score considerably higher than the students of 2010. (I don’t think that my grading standards have weakened in the last two years, so I feel confident in saying that the students did indeed do much better this year than they did before.)

**Closing the loop**

The results of the assessment indicate that the students have strong information literacy skills. The results were circulated to the Director of the MBA Programs, the members of the Seidman MBA Committee, and the Faculty Member whose class was assessed. This objective has been assessed approximately every two years. Since the students have performed so well in this area over the last two assessment cycles, assessment for this objective will be performed on a three year cycle in the future. The next assessment will be Winter of 2015.

**Rubric Used in MBA Information Literacy Assessment (Winter 2012)**

	<b>Level 1 1</b>	<b>Level 2 2</b>	<b>Level 3 3</b>	<b>Level 4 4</b>
<b>Determines Information Needs</b>	Shows no evidence of being able to discern what kinds of information is needed.	Discerns some of the information needed to accomplish a specific purpose, but there are several omissions.	Mostly discerns the information needed to accomplish a specific purpose; a few minor omissions.	Completely discerns the information needed to accomplish a specific purpose.
<b>Gathers Information</b>	Consults an insufficient number of quality sources.	Gathers information from a limited range of sources; may rely too much on one kind of source or on general web searches.	Gathers good information from a variety of sources, including subscription databases; may have missed a few.	Gathers optimal information from a variety of quality electronic and print sources, including subscription databases.
<b>Evaluates Information</b>	Shows no evidence of understanding what information is useful or of good quality.	Uses some quality sources, but uses too many that are poor or tangential.	Does a good job evaluating the quality, credibility, and usefulness of sources.	Evaluates and selects only the best sources for credibility, usefulness, and quality.
<b>Sources Information</b>	Materials are clearly plagiarized, either intentionally or through ignorance.	Documentation is improperly constructed or absent body of paper and/or bibliography.	Documents with care (in body of paper and bibliography) although a few errors are noted.	All ideas, text and media are properly cited (in body of paper and bibliography), following a recognized style.

**Master of Business Administration**  
**Goal 5 – International Literacy**

**Goal 5:** *Seidman MBA graduates will be internationally literate. They will be able to*

- 5.1 incorporate cultural issues into the analysis of a business situation,
- 5.2 evaluate the business competitiveness of another country, and
- 5.3 identify global opportunities and threats of a business scenario.

This Assessment: Winter 2011

Next Assessment: Winter 2014

Measure: International Case:

BUS 671 (Global Business) is taught three times a year and enrolls 80-90 students. Each assessment year, instructors agree upon an international case that will be used in all sections. Students submit a hard copy and an electronic copy of their cases. Instructors grade the hard copy as they normally do and upload the electronic copy into STEPS. A random sample of approximately 30 is drawn from the uploaded cases across all sections of fall and winter classes; grading occurs in the summer semester. Student responses to the cases are evaluated by two assessors using the International Literacy Rubric.

**Results from Previous Assessments**

The work of 32 students was assessed in 2005-2006.

Scores were borderline to acceptable on Analyzing and Understanding Cultural Differences and on Identifying Global Threats and Opportunities. Scores were weak on Evaluating the Competitiveness of Another Country, with 53% scoring unacceptably.

Analyzing another country will be given increased and earlier focus in BUS 671, and two models will be used instead of one.

The work of 29 students was assessed in 2007-2008.

Scores on Cultural Differences and Global Threats and Opportunities remained about the same (means of 2.8 and 2.9). Scores on Country Competitiveness improved dramatically, with 31% scoring acceptably and an additional 45% receiving the highest score.

The plans for improving a student's ability to analyze a country's competitiveness worked well. For the other two dimensions (Cultural Differences and Global Threats and Opportunities), the means indicate a fair performance, but one-third are performing below an acceptable level. Instructors of the Global Business course agreed to emphasize these issues.

## Results from Most Recent Assessment

The students were tested again in Winter 2011. The average scores are:

**Table MBA 5.1**  
**Assessment of International Literacy (Winter 2011)**

	Winter 2011
Cultural Differences	2.56
Global Threats and Opportunities	3.56
Country Competitiveness	3.20

Performance on Global Threats and Opportunities and Country Competitiveness was good. However, performance on Cultural Differences was weak.

## Closing the Loop

The results have been circulated to the Dean of the Seidman School of Business, to the Director of the MBA Program, to the MBA Committee, and to the Chair of the Management Department. The results indicates that we need to emphasize the incorporation of cultural issues more effectively. The next assessment will be in the Winter of 2014.

## MBA INTERNATIONAL LITERACY RUBRIC

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Cultural Issues</b>	No or almost no understanding of cultural differences or issues in case analysis	Incorporated only a few relevant cultural differences or issues in case analysis	Incorporated most of the relevant cultural differences or issues in case analysis	Incorporated all of the relevant cultural differences or issues in case analysis
<b>Global Threats and Opportunities</b>	No or almost no identification of global threats and opportunities in case analysis	Identified only a few relevant global threats and opportunities in case analysis	Identified most of the relevant global threats and opportunities in case analysis	Identified all of the relevant global threats and opportunities in case analysis
<b>Country Competitiveness</b>	No or almost no identification of factors that determine country competitiveness	Identified only a few factors that determine country competitiveness	Identified most of the factors that determine country competitiveness	Identified all of the factors that determine country competitiveness

**MBA**  
**Goal 6 – Effective Leaders**

6. *Seidman MBA graduates will be effective leaders in business organizations.* They will be able to
- 6.1 comprehensively and candidly self-assess major strengths and weaknesses,
  - 6.2 incorporate feedback and create an effective climate in face of ambiguity and change,
  - 6.3 assess context of problems as a whole and understand interrelationships,
  - 6.4 demonstrate leadership in a transparent framework, and
  - 6.5 work effectively with impact and influence.

This Assessment: Fall 2011

Next Assessment: Fall 2014

**Assessment Results - Direct Measure**

**Winter 2010:** This is a revised goal that measures leadership skills rather than management skills (old goal). The earlier testing of management skills by an in-basket did not work well, partly because the process was difficult to manage. All the instructors teaching the MBA Leadership course met in fall 2009 with the Director of Graduate Business Programs, the Director of Assessment, and the Chair of the Management Department. Based on the feedback and priorities of the instructors, a new rubric was developed to assess the leadership skills of students. This rubric was implemented and assessed in the winter 2010. The results are reflected in Table MBA 6.1.

**Table MBA 6.1**  
**Assessment Results Leadership (Winter 2010)**

Accurate Self- Assessment	2.12
Influence	2.92
Conceptual Thinking	1.84
Conscientiousness and Trustworthiness	1.68
Change Catalyst	2.20

Several areas have significantly low scores, particularly in Evaluating Conceptual Thinking and Trustworthiness. It is not clear whether the low scores were because the specific assignment was not well aligned with the rubric. We will emphasize these issues more effectively and test again by a different assignment during fall 2011.



**Fall 2011:** After consultation with the instructors teaching and assessing the course, the rubric was revised to better reflect the goals and objectives and the course. An outside leadership consultant was hired to perform the assessment.

The documentary video: “Waiting for Superman” was assigned as a case study for students to view, analyze, and prepare a written paper summarizing their analysis and presenting an action plan with steps recommended for implementation to address the issues raised in the video. 29 student papers were provided for analysis. All 29 papers were reviewed and compared to the Organizational Behavior and Leadership Rubric (copy attached) to determine what level of each competency was demonstrated by the student. The results from this review are provided in Table MBA 6.2.

**Table MBA 6.2**  
**Assessment Results Leadership ( Fall 2011).**

Trait (see rubric)	Level 1	Level 2	Level 3	Level 4	Average
A Assessment of Organization	6	4	4	15	2.97
B Assessment of Leadership	15	5	4	5	1.97
C Understanding Interrelationships	11	5	3	10	2.41
D Implementation Plan	10	5	6	8	2.41
E Feedback / Climate for Change	13	4	3	9	2.28

Comments/Suggestions by Assessor

1. The case study subject (national educational reform) tested the student’s ability to analyze multiple issues in a large complex system rather than demonstrate individual competence as a leader.
2. The leadership rubric created in October 2009 was focused on individual characteristics of leader’s behavior i.e. self-assessment, impact and influence, conceptual thinking, conscientiousness/trustworthiness, and being an agent or catalyst for change. The current rubric is focused more on the organizational level and the process of analytical thinking to identify root cause issues for the purpose of creating action steps in an implementation plan. These are necessary activities, however students need an understanding of how to impact and influence (lead) others in order for implementation to be successful.
3. Successful leadership in large complex systems (organizations) requires individual leaders to possess the competencies represented in both the 2009 and the current rubric.
4. The results indicate the students are good at conducting analysis at the organizational level but less competent assessing and analyzing leadership shortcomings, needs and creating action steps for the inclusion of individual leadership development activities in the implementation plan.
5. Consideration should be given in the future to using both rubrics in a complementary manner to cover both the organizational assessment and individual behaviors of leadership.

## Assessment Results – Indirect Measure - Alumni Survey

Seidman participates in an alumni survey conducted by Educational Benchmark (EBI). The survey asks respondents to answer 84 questions regarding their MBA experience. The scale ranges from 1 to 7 with 1 representing the least satisfaction and 7 representing the greatest satisfaction. The questions are then reported and compared to peer institutions, to all members in our Carnegie Class, and to all institutions participating in the BMI survey. The results for the most recent four surveys are presented in Table MBA 6.3.

**Table MBA 6.3**  
**BMI results for Effective Management and Leadership Skills.**

		2006/2007	2007/2008	2008/2009	2009/2010
<b>GVSU</b>	<b>AVG</b>	5.02	5.35	5.12	5.64
<b>Peer Institutions</b>	<b>n</b>	4	5	3	4
	<b>AVG</b>	5.68	5.61	5.74	5.54
	<b>GVSU Rank</b>	5 <sup>th</sup> of 5	5 <sup>th</sup> of 6	4 <sup>th</sup> of 4	2 <sup>nd</sup> of 5
<b>Carnegie Class</b>	<b>n</b>	31	47	50	46
	<b>AVG</b>	5.71	5.64	5.60	5.58
	<b>GVSU Rank</b>	31 <sup>st</sup> of 31	41 <sup>st</sup> of 47	47 <sup>th</sup> of 50	22 <sup>nd</sup> of 50
<b>All Institutions</b>	<b>n</b>	86	119	127	119
	<b>AVG</b>	5.67	5.64	5.64	5.62
	<b>GVSU Rank</b>	86 <sup>th</sup> of 86	100 <sup>th</sup> of 119	116 <sup>th</sup> of 127	61 <sup>st</sup> of 119

The results indicate substantial improvement in 2009/2010 over previous years. When compared to Peer Institutions, other institutions in our Carnegie class, and all other institutions prior to 2009/2010 GVSU consistently scored in the lower quartile and in many cases in the lower decile. However in 2009/2010 GVSU scored above the average for all three categories. This represents a substantial improvement over previous years.

### Closing the loop:

There have been improvements in assessment results since the Winter 2010 assessment. The improvements have come about because of substantial changes and improvements in the leadership course and to a lesser degree as a result of changes in the methodology of assessment. Despite the improvements, the results indicate that further improvements are needed.

The assessment results were circulated to the Director of the MBA Programs, the chair of the management committee, the members of the Seidman MBA Committee, the Seidman Strategic Planning Committee and the faculty members who teach and assess leadership. Comments and suggestions from these sources are included in this report.

Seidman sent three faculty members (the chair of the full time MBA program, the Chair of the MBA committee, and a leadership professor) to the AACSB leadership curriculum development series in Chapel Hill, N.C. in January 2013. These three faculty members will then met with the Director of Assessment and other interested faculty members to consider revisions in the MBA leadership objective, changes in the teaching of leadership, and a plan for improving the assessment of leadership. This process is ongoing. The next assessment of this goal is scheduled for fall 2014. This will provide a year for changes to be completed prior to the next assessment. The Seidman School will participate in the BMI survey for the year 2012/2013.

**MBA Leadership Rubric (Revised 10.28.09 with Hay Data)  
MGT 631**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>ECI: Accurate Self- Assessment</b>	Self assessment is <u>perfunctory</u> . Most traits are <u>not</u> analyzed and it is <u>not</u> a candid assessment  Aware of own strengths and limits	Self assessment is <u>incomplete</u> . Has <u>major</u> components missing and <u>not very</u> candid.  Is open to feedback	Self assessment is <u>mostly</u> complete. Has <u>minor</u> components missing and is <u>fairly</u> candid.  **Leverages self-awareness	Self assessment is complete. Has <u>all</u> components analyzed and is <u>very</u> candid  Makes long-term self-development plans
<b>ECI: Influence</b>	Is <u>not</u> effective and <u>not</u> persistent about analyzing impact and influence.  Concern with image	Is <u>somewhat</u> effective and <u>somewhat</u> persistent about analyzing impact and influence.  Persuades based on facts and reason	Is <u>quite</u> effective and <u>quite</u> persistent about analyzing impact and influence.  **Anticipates impact of actions or words	Is <u>very</u> effective and <u>very</u> persistent about analyzing impact and influence.  Uses indirect influence

<p><b>Hay: Conceptual Thinking</b></p>	<p>Does <u>not</u> approach issues in a holistic manner and does <u>not</u> understand the major inter-relationships</p> <p>Uses simple rules (rules of thumb), common sense, and past experiences to identify problems. Recognizes when a current situation is exactly the same as a past situation</p>	<p>Approaches <u>only some</u> issues in a holistic manner and understand <u>only some</u> of the inter-relationships</p> <p>When looking at information, sees patterns, trends, or missing pieces. Notices when a current situation is similar to a past situation, and identifies the similarities.</p>	<p>Approaches <u>almost all</u> issues in a holistic manner and understand <u>most</u> of the complex inter-relationships</p> <p>Applies complex concepts, uses knowledge of theory or of different past trends or situations to look at current situations. Applies and modifies complex learned concepts or methods appropriately ; e.g. MBA Analysis</p>	<p>Approaches <u>all</u> issues in a holistic manner and understand <u>all</u> the complex inter-relationships</p> <p>**Clarifies complex data or situations – pulls together ideas, issues and observations into a clear and useful presentation. Organizes information to make it clearer. Integrates many small pieces of data into a structure that pulls them together.</p>
<p><b>ECI: Conscientiousness and Trustworthiness</b></p>	<p>Decisions are made <u>without</u> a broad and transparent framework and the leader is <u>not</u> held accountable</p> <p>Is careful and accurate, shows attention to detail</p>	<p>Decisions are made within a <u>somewhat</u> transparent and broad framework that makes the leader <u>somewhat</u> accountable</p> <p>Follows through on commitments - publicly admits to mistakes even it is not easy to do , strives to keep promises</p>	<p>Decisions are made within a <u>mostly</u> transparent and broad framework that makes the leader <u>mostly</u> accountable</p> <p>**Confronts unethical actions in others, builds trust through reliability – can be counted on.</p>	<p>Decisions are made within a <u>fully</u> broad and transparent framework that makes the leader <u>fully</u> accountable</p> <p>Acts on own values even when there is a significant risk</p>
<p><b>ECI: Change Catalyst</b></p>	<p><u>Does not</u> incorporate adequate feedback and <u>does not</u> develop the organization to respond effectively to ambiguity and change</p> <p>States or defines a need for change</p>	<p>Incorporates <u>some</u> feedback and develops <u>some part</u> of the organization to respond effectively to ambiguity and change</p> <p>Expresses an explicit vision for change to those affected</p>	<p>Incorporates <u>most</u> relevant feedback and develops <u>most</u> of the organization to respond effectively to ambiguity and change</p> <p>Enlists other in pursuit of a change initiative, removes barriers to change</p>	<p>Incorporates <u>all</u> relevant feedback and develops <u>all</u> the organization to respond <u>very</u> effectively to ambiguity and change</p> <p>** Models the change expected of others, personally leads change initiatives</p>

Note: \*\* shows level determined to be “tipping point” for superior performance

**MBA**  
**Goal 7 – Strategic Analysis**

**Goal 7:** *Seidman MBA graduates will be skilled in strategic analysis. They will be able to*

- 7.1 accurately and completely analyzes case using appropriate models,
- 7.2 assess an organization's competitive position and determine its competitive advantage and whether it is sustainable,
- 7.3 assess an organization's external environment using frameworks and models to guide analysis,
- 7.4 assess an organization's internal environment using frameworks and models to guide analysis, and
- 7.5 devise strategic options for an organization, identifying the advantages and disadvantages of each option.

This Assessment: Fall 2011

Next Assessment: Winter 2014

Measure -Strategy Case: BUS 681 (Strategy) is taught three times a year and enrolls 70-80 students. Each assessment year, instructors agree upon a strategic case that is used in all sections. Students submit a hard copy and an electronic copy of their cases. Instructors grade the hard copy as they normally do and upload the electronic copy into STEPS.

**Results from Previous Assessment**

**2005-2006:** A random sample of about 33% was drawn from the uploaded cases across all sections of fall and winter classes. Student responses to the case are evaluated by two assessors using the Integration Rubric. The work of 30 students were assessed in 2005-2006. Scores were borderline in Analyzing an External Environment, Understanding How Actions in One Unit Affect Others, and Recognizing How Units Support a Strategy (means of 2.86, 2.8, and 2.9, respectively). Students were not able to effectively use and integrate both qualitative and quantitative data; they tended to over-rely on one or the other (56% scored unacceptably).

**Winter 2009:** After the first use of the Strategy case, instructors did not feel that this goal worked well. Strategy instructors have pointed out that interrelationships and internal operations are not the major focus of most strategy courses or cases. This goal was changed to, “A Seidman MBA graduate will be skilled in strategic thinking.” The strategy instructors met in fall 2008 to finalize objectives and a rubric. The revised goal was assessed in winter 2009. The average scores, on a scale of 1-4, for each category, are presented in Table 2 below: Note that the students did not Develop Strategic Options, because that was not part of the assignment. Student scores on assessing the Internal Environment and Competitive Position were marginal. We will emphasize these areas and try to improve these scores for the next round.

## Results From Most Recent Assessment

**Fall 2011:** The work of 19 students were assessed in Bus 681 (Strategy). The students were assigned a strategy case. The cases were analyzed by a strategy professor not teaching the class. The raw performance scores for the students are presented below in MBA 7.1. A comparison of means scores from the previous assessment (Winter 2009) is presented in Table MBA 7.2

**Table MBA 7.1**

**Raw Score for a Sample of 19 Strategy Cases, Bus 681 Fall 2011**

Trait	1	2	3	4
1 Assess External Environ	0	3	4	12
2 Assess Intern Environ	0	3	10	6
3 Assess Competitive Position	0	3	10	6
4 Applies Models	0	4	10	4
5 Develops Strategic Options	2	7	5	5

**Table MBA 7.2**

**Mean Scores for the Two Most Recent Assessment Cycles**

	Winter 2009	Fall 2011
Assess External Environ	2.88	3.47
Assess Intern Environ	2.62	3.16
Assess Competitive Position	2.54	3.16
Applies Models	2.92	3.0
Develops Strategic Options	NA	2.68

### Comments by Assessor

Analyzing the internal environment (i.e., a firm's resources, capabilities etc.) along with competitive positioning was weaker compared to the external environment. While it is encouraging to see that most students started their analysis in these areas well, almost 70% could not bring together all the required elements of the internal environment.

The weakest area of the analysis was development of strategic options (mean 2.68/4.0). Close to 50% of students either did not attempt or fell significantly short in developing multiple ways in which the organization could address the strategic situation.

From the overall results, it seems that while students are doing well in incorporating the core building blocks of business strategy (i.e., external and internal factors, competitive positions), improvement is needed in the next steps of their strategic analysis which requires complex integration of ideas from different perspectives as well as using them to offer strategic alternatives.

## Closing the loop

This report was provided to the Dean and Associate Dean of Seidman College, the Chair of the Management Department, the faculty teaching BUS 681, the Chair of the MBA Committee, the Director of the MBA Committee, and the Chair of the Strategic Management Committee. The results show substantial improvement from the winter 2009 assessment in traits 1 through 3. Traits 1 through 4 indicate (average) performance at a level of 3 or better which demonstrates sufficient mastery of these traits. Trait 5 (develops strategic options) is the weaker of the traits. Faculty members teaching BUS 681 are asked to address the weakness in trait 5.

### MBA STRATEGY RUBRIC

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Assesses External Environment</b>	Analysis is completely inadequate; several major external factors missing from analysis	Considers some external factors in analysis but misses one or two major ones	Includes most relevant external factors in analysis; may miss a few minor ones	Analyzes the external environment clearly and completely; identifies all important external factors (e.g. social, regulatory, political, cultural)
<b>Assesses Internal Environment</b>	Analysis is completely inadequate; several internal factors missing from analysis	Considers some internal factors in analysis but misses one or two major ones.	Includes most relevant internal factors in analysis; may miss a few minor ones	Analyzes the internal environment clearly and completely; identifies all important external factors (e.g. WHAT)
<b>Assesses Competitive Position</b>	Analysis of competitive position, competitive advantage, and competitive sustainability is superficial or extremely incomplete	Analysis of competitive position, advantage, and sustainability misses one or two major considerations	Satisfactorily analyzed competitive position, advantage, and sustainability; May have missed a few minor considerations	Completely and correctly analyzes competitive position, competitive advantage, and competitive sustainability
<b>Applies Models</b>	Models are misapplied or not used	Attempts to use appropriate models but misses one or two major applications	Satisfactorily analyzes case using appropriate models; may miss minor applications	Accurately and completely analyzes case using appropriate models; identifies all applications between the model and the case material
<b>Develops Strategic Options</b>	Development of strategic options missing, incorrect, or superficial	Attempts to develop strategic options but analysis and defense are incomplete	Correctly develops, analyzes, and defends a limited number of strategic options	Thoughtfully develops, analyzes, and defends a suitable number of strategic options

**MASTER OF SCIENCE IN ACCOUNTING**  
**Program: Learning Goals and Objectives**

1. ***Seidman MSA graduates will be effective accounting researchers. They will be able to***
  - 1.1 evaluate and choose best sources of accounting information,
  - 1.2 identify and access relevant accounting standards, rules, and other necessary information,
  - 1.3 analogize from existing accounting rules and guidance to problems not explicitly addressed by current standards or other authoritative sources, and
  - 1.4 reconcile conflicting/ambiguous accounting standards or other authoritative sources.
  
2. ***Seidman MSA graduates will be effective communicators. They will be able to***
  - 2.1 deliver an effective formal oral presentation, and
  - 2.2 write focused documents that draw on multiple sources to articulate complex ideas.
  
3. ***Seidman MSA graduates will use enterprise systems to enhance accounting competencies. They will be able to***
  - 3.1 retrieve information needed for accounting reports and decisions from automated enterprise systems,
  - 3.2 identify and suggest improvements for control weaknesses in automated enterprise systems, and
  - 3.3 represent enterprise transaction cycles using conceptual models that can be implemented with relational database technology.
  
4. ***Seidman MSA graduates will be prepared to recognize and respond to ethical questions encountered in the practice of accounting. They will be able to***
  - 4.1 apply ethical models and theories to decision making,
  - 4.2 make a realistic recommendation about governance procedures that will promote ethical behavior,
  - 4.3 identify ethical concerns and stakeholders in situations encountered by accountants,
  - 4.4 develop a realistic and thoughtful plan about how to behave in an ethical situation, and
  - 4.5 identify the role of the professional accountant in an ethical situation.
  
5. ***Seidman MSA graduates will be internationally literate. They will be able to***
  - 5.1 identify how cultural and regulatory differences influence the endorsement of international accounting standards,
  - 5.2 identify how cultural differences influence the setting of accounting standards, and
  - 5.3 identify how cultural differences influence the implementation of International Financial Reporting Standards.
  
6. ***Seidman MSA graduates will be technically competent. They will be able to***
  - 6.1 use frameworks and models to comprehend and analyze accounting practices,
  - 6.2 identify and address audit risk, and
  - 6.3 use relevant and reliable measurement and disclosure criteria.
  
7. ***Seidman MSA graduates will be prepared for the CPA examination.*** The set of MSA students electing to take the CPA exam will
  - 7.1 have an average score and an overall pass rate that exceeds the average for all jurisdictions.
  - 7.2 have an average score and an overall pass rate that exceeds the average for the state of Michigan.



**MS ACCOUNTING**  
**Goal 1: Accounting Research**

**1. Seidman MSA graduates will be effective accounting researchers.** They will be able to

- 1.1 evaluate and choose best sources of accounting information,
- 1.2 identify and access relevant accounting standards, rules, and other necessary information,
- 1.3 analogize from existing accounting rules and guidance to problems not explicitly addressed by current standards or other authoritative sources, and
- 1.4 reconcile conflicting/ambiguous accounting standards or other authoritative sources.
- 1.5

This Assessment: Winter 2011

Next Assessment: Winter 2014

Measure: ACC 620 (Accounting Theory) is taught in fall and winter; it enrolls about 15 students each semester. The instructor assigns a case to measure accounting research skills. Students submit a hard copy and an electronic copy of their cases. The instructor grades the hard copy as he/she normally does and uploads the electronic copy into STEPS. A random sample of at least 50% is drawn from the uploaded cases across both sections of fall and winter classes; an accounting faculty member grades the cases using the Accounting Research Rubric.

**Results from Previous Assessments**

Sample: Eighteen students enrolled in ACC 620 during the 2005-2006 academic year.

Performance is presented in Table MSA 1.1 below. Students performed acceptably to well on all measures of research competence.

**Results from Most Recent Assessment**

**Table MSA 1.1**  
**Assessment of Accounting Research Goal**

	2005/2006	Winter 2011
Identify and Access Standards	3.25	3.67
Evaluate Sources	3.5	3.2
Reconcile Sources	3.6	3.47
Logical Inference	3.36	3.4

The results appear to confirm the previous findings. In the assignment, students analyzed proposed changes to accounting standards by the Financial Accounting Standards Board (FASB). Students consistently assessed all relevant standards and rules. Student responses reflected a high level of preparation. This score improved from 3.25 to 3.67.

Students generally identified the appropriate information sources. Part of the assignment was to summarize and analyze practitioner and academic responses to proposed changes. It was left to the students to determine the number of responses to read. In some cases there was over 700 letters providing input to the FASB. Understandably there was inconsistency in how many letters were sampled and read. Overall, the students selected an appropriate number and the appropriate letters to read and report on. Overall students did a reasonable job of reconciling the changes and effect of changes between the current accounting standard and the proposed accounting standard. There was some variation in quality and completeness, but all responses were at an acceptable level. Students did a reasonable job of analyzing and explaining the logical inferences of the proposed changes from the materials they found. They identified sources that provided much of the analysis which the students accurately reflected in their papers.

### Closing the Loop

The only suggestion for improvement is that students need to more clearly cite references in the body of the paper. This report was circulated to the Dean of the Seidman College and the Director of the School of Accounting. The next assessment will be Winter 2014.

### MSA ACCOUNTING RESEARCH RUBRIC

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Standards and Rules</b>	Many mistakes when identifying and assessing relevant standards and rules	At least one major omission when identifying and assessing relevant standards and rules	Identified and assessed most relevant standards and rules; made minor mistakes	Identified and assessed all relevant standards and rules
<b>Information Sources</b>	Was mostly or completely unable to choose relevant information sources to best solve problem	Chose weaker or tangential information sources to solve problem	Chose acceptable information sources to solve problem	Chose only the best information sources to solve problem
<b>Reconcile Standards</b>	Mostly or completely unable to reconcile conflicting and ambiguous standards	Made at least one major mistake when reconciling conflicting and ambiguous standards	Mostly able to reconcile conflicting and ambiguous standards; made minor mistakes	Completely and correctly reconciled conflicting or ambiguous standards
<b>Logical Inference</b>	Was mostly or completely unable to analogize from existing rules to situations not covered by standards and authoritative sources	Major omissions when analogizing from existing rules to situations not explicitly addressed by standards and authoritative sources	Acceptable job of analogizing from existing rules to situations not explicitly addressed by standards and authoritative sources; left out some details or reasoning.	Completely and correctly analogized from existing rules to situations not explicitly addressed by current standards or authoritative sources.

**MS ACCOUNTING**  
**Goal 2: Effective Communicators**

2. *Seidman MSA graduates will be effective communicators.* They will be able to
- 2.1 deliver an effective oral presentation, and
  - 2.2 write focused documents that draw on multiple sources to articulate complex ideas.

**2.1 Oral Presentation**

This Assessment: Summer 2013

Next Assessment: Fall 2013

**Results From Previous Assessments**

Measure (Oral Presentation): A formal presentation is required of all students in the Accounting Ethics course; this course is taught twice per year and enrolls about 50 students. The instructor evaluates the presentations using the Oral Presentation Rubric.

**Fall 2006:** Twenty-six students enrolled in ACC 680 during fall 2006. Students performed poorly on all measures of oral presentation. It appeared that they did not put much time into preparing their presentations; consequently, the presentations were not organized or articulate. Most students did not use any kind of communication aid and did not interact well with the audience.

**Winter 2008:** Thirty-six students enrolled in ACC 680 during winter 2008. Scores were much improved. Students did very well on Organization, Content, and Communication Aids. They did satisfactorily on Delivery; 17% needed improvement here. Twenty-three percent scored unsatisfactorily on Non-verbals and 86% scored poorly on Creativity.

**Results From Most Recent Assessment:**

**Summer 2013:** The assessment was performed in ACC 620 Accounting Theory. The assessment was performed by the professor teaching the class. There were only eight students taking the class and all eight students participated in the assessment. The results of the assessment are presented in Table MSA 2.1. Overall the results are good.

**Table MSA 2.1**

**Assessment of Oral Presentation Skills (Summer 2.1)**

Criteria	Level 1	Level 2	Level 3	Level 4	Avg
Organization	0	0	3	5	3.65
Delivery	0	2	2	4	3.25
Content	0	0	2	6	3.75
Communication Aids	0	0	1	7	3.88
Nonverbals	0	3	1	4	3.13
Creativity	0	0	3	5	3.63
Audience Interaction	0	1	2	5	3.50

**Closing the Loop:** Because the results are good, there will be no adjustments made to the MSA program to enhance oral presentations. However, since there were only eight students in the ACC 620 class, this objective will be assessed again in the larger fall 2013 ACC 620 class.

### MSA FORMAL PRESENTATION RUBRIC

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Organization</b>	Presentation is very disorganized; little flow; vague; difficult to understand.	Presentation is confusing and disorganized in a number of places; disconnected or choppy; takes some effort to follow.	Presentation flows smoothly with occasional confusion or rough patches between ideas.	Presentation is smooth, polished and organized; flows well.
<b>Delivery</b>	Presenter is very uncomfortable; speech is rushed, slow or inarticulate; style is distracting or annoying.	Presenter is somewhat uncomfortable or nervous; limited expression; noticeable use of filler words (uhs, likes) or pauses.	Presenter is generally comfortable; somewhat polished; minor use of filler words (uhs, likes) or pauses.	Presenter is very comfortable; speaks clearly and expressively; words and sentences flow.
<b>Content</b>	Points not clear; irrelevant information does not support ideas; listeners gain little.	Information is confusing in places; too much or too little information; listener gains a few insights.	Sufficient information; many good points made; some areas lacking; listener gains adequate insight.	Abundance of material; points clearly made; evidence supports; listeners gain insight.
<b>Communication Aids</b>	Communication aids are poorly prepared and/or distracting, or nonexistent.	Communication aids marginally prepared; do not support presentation well.	Professional communication aids, but not varied; may use too many/too few.	Appropriate, varied, and professional communication aids enhance presentation.
<b>Nonverbals</b>	Reads entire report, making no eye contact with audience.	Reads most of report; makes occasional eye contact.	Maintains eye contact, but returns to notes frequently	Maintains eye contact throughout presentation; seldom returns to notes.
<b>Creativity</b>	No creativity at all. Audience lost interest.	Mostly presented information with little imagination; audience frequently bored.	Some interesting twists; held attention most of the time.	Involved audience; made points in a creative way; held attention throughout.
<b>Audience Interaction</b>	Unable to accurately answer questions.	Often answers questions superficially or long-windedly	Responds to most questions clearly and accurately.	Responds to all questions clearly and accurately.

## 2.2 Writing

This Assessment: Winter 2012

Next Assessment: Winter 2015

Measure: (International Case)

ACC 617 (International Accounting) is taught three times per year and enrolls approximately 70 students. The instructor assigns an international case; students submit both a hard copy and an electronic copy of their cases; the instructor grades the hard copy and uploads the electronic copy into STEPS. A random sample of at least 50% is drawn from the uploaded cases across both winter semester sections; an accounting faculty member assesses the work during the summer semester using the Written Communication Rubric.

### Results From Previous Assessments:

**2005/2006:** Thirty-two students enrolled in ACC 617 during Academic Year 2005-2006.

**2007/2008:** Forty-one students enrolled in ACC 617 during Academic year 2007-2008.

**2009/2010:** Thirty-two students enrolled in ACC 617 during Academic Year 2009/2010.

**2005/2006:** Students demonstrated good performance on Organization, Style, and Mechanics, with 93% scoring at least 3 on a 4-point scale. Content was weaker; thirty-two percent scored unacceptably. Determining Needed Information, Generating Information, and Referencing were obvious problems; the majority of scores were unacceptable on each.

**2007/2008:** Students demonstrated very good performance on Content, Determining Needed Information, and Organization, with at least 90% scoring a 3 or 4 in each dimension. Scores were a little weaker, but still acceptable, on Generating Needed Information, Referencing, and Style, with 85% scoring at least a 3 or 4 on each dimension. Twenty-seven percent of students performed poorly on Mechanics.

**2009/2010:** Assessment was performed by a Writing Professor in the English Department. The overall average score of the papers was 2.94 (out of 4.00). Of the 32 papers, 6 scored above 3.5 and thus would be considered outstanding; and seven scored below 2.5 and thus would be considered poor. The other nineteen papers fell somewhere between.

**Strengths:** The content and basic structure of these papers appeared to be solid—approximately what we expected of graduate students. They seemed engaged in the material, and they generally crafted their papers with care.

**Weaknesses:** The weakest area of the papers had to do with the citation and documentation of sources. The students generally did poorly at this. Most students used a recognizable version of MLA, APA, or Chicago, but in many cases the styles were

mixed, wrong, or both mixed and wrong. Overall, only 10-20% of the papers were basically correct in their citation and documentation format.

**Results of Winter 2012 Assessment and Comments:**

**The Sample:** Twenty One students were selected at random from two sections of Accounting 617 taught by Steve Goldberg. The assessment was performed by the same Writing Professor (Roger Gilles) that performed the 2009/2010 assessment. The raw performance scores for the students are presented below in Table MSA 2.2. A comparison of means scores from the last assessment is presented in Table MSA 2.3.

**Table MSA 2.2**

**Raw scores for a sample of 21 written papers for assessment cycle 2011/2012:**

	1	2	3	4
Content	0	3	11	7
Determine Info	0	4	13	4
Generate Info	0	6	10	5
Organization	0	6	7	8
References	1	0	13	7
Style	0	4	15	2
Mechanics	0	5	14	2

**Table MSA 2.3**

**Mean Scores for Writing Assessment, Two Most Recent Assessment Cycles**

	2009/2010	2011/2012
Content	3.31	3.19
Determine Info	3.00	3.00
Generate Info	2.88	2.95
Organization	3.22	3.10
References	3.00	3.24
Style	2.47	2.90
Mechanics	2.69	2.86

**Strengths and Improvements over previous Assessment**

As these scores indicate, the content and basic structure of these papers were solid—about what would expect of graduate students. They seemed engaged in the material, and they generally crafted their papers with care.

In the previous assessment, one weakness related to content and organization. First, not very many students articulated a clear “preview” or “blueprint” statement early on—letting the reader know exactly what will be covered and why. This year, the students did a better job of previewing the content of their papers, and they also seemed to work more

deliberately to provide transitions between sections of their papers. So that was an improvement.

Compared to two years ago, this batch of papers more effectively cited and documented sources. The students were generally careful about citing sources within the text, and they seemed aware of the need to follow a particular style sheet, such as APA or Chicago Style.

### Weaknesses

Both last time and this time, only about a quarter of the students used headings—which are ubiquitous in the published literature (and recommended by APA and other style guides) and clearly help make papers easier to navigate and digest. Headings help writers develop and maintain a structure, and of course they help readers see and follow that structure. Students should be told to use headings as a way to organize their writing.

The most effective papers in this sample cited scholarly and professional sources, but a handful seemed to stay on the more basic level of general or commercial sources—and this affected the depth of their analyses. Most students, however, generated valuable and useful information and let the reader know when they were using it. So the scores on “determine needed information,” “generate needed information,” and “references” were pretty solid.

### **Closing the loop:**

This report will be circulated to the Chair of the Accounting Department and to the faculty member for the class in which the assessment took place. Faculty members receiving the report will be instructed to address the weaknesses and to provide comments on this assessment and its results; however, since the results are generally good, no additional actions will be taken.

Because the assessment over the last two cycles indicates strong skills in this area, this objective will be assessed on a three year cycle. The next assessment will be Winter 2015.

**MSA WRITTEN COMMUNICATION RUBRIC**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Content</b>	Paper does not identify thesis or purpose. Analysis vague or missing. Reader is confused or misinformed.	Some analysis of a thesis or purpose. Reader gains few insights.	Basic analysis of a thesis or purpose. Reader gains some insights.	Thoughtful and insightful analysis of a clearly presented thesis or purpose. Reader gains insight.
<b>Determine Needed Information</b>	No or almost no recognition that additional information needed for analysis	Recognized a few types of information needed for analysis; may have included unnecessary information	Recognized most of the necessary information needed for analysis; may have included tangential information	Recognized exactly what information was needed for analysis
<b>Generate Needed Information</b>	Lacked an understanding of the variety of available resources.	Examined a minimal number of resources or relied too much on one type.	Examined most major resources available; might have missed a few.	Examined a wide variety of resources that met research objective.
<b>Organization</b>	Little semblance of logical organization. Reader cannot identify reasoning.	Writing is not logical and ideas sometimes fail to make sense. Reader needs to work to figure out meaning.	Ideas are, for the most part, arranged logically and linked. Reader can follow most of the reasoning.	Ideas are arranged logically, flow smoothly, and are clearly linked. Reader can easily follow reasoning.
<b>References</b>	References are not or mostly not presented.	Occasional references are provided.	Complete references are generally present.	Sources of presented evidence are clearly and fairly represented.
<b>Style</b>	Format is not recognizable.	Format of document reflects incomplete knowledge of standard.	A standard format is used with minor violations	A standard format is used accurately and consistently
<b>Mechanics</b>	Writing errors are so numerous that they obscure meaning	Numerous writing errors that distract reader.	Occasional writing errors; don't represent a major distraction	Writing is free or almost free of errors.



**MS ACCOUNTING**  
**Goal 3: Enterprise Systems**

- 3. *Seidman MSA graduates will use enterprise systems to enhance accounting competencies.*** They will be able to
- 3.1 retrieve information needed for accounting reports and decisions from automated enterprise systems,
  - 3.2 identify and suggest improvements for control weaknesses in automated enterprise systems, and
  - 3.3 represent enterprise transaction cycles using conceptual models that can be implemented with relational database technology.

This Assessment: Winter 2011

Next Assessment: Winter 2015

Measure: Enterprise System Project

ACC 616 is taught one to two times per year and enrolls 30-50 students. The instructor assigns an enterprise systems case. Students submit both a hard copy and an electronic copy of their cases. The instructor grades the hard copy as he/she normally does and uploads the electronic copy into STEPS. The instructor evaluates the electronic copy in the summer semester using the Enterprise Systems Rubric.

**Results From Previous Assessment**

Thirty-two students enrolled in ACC 616 during winter 2007. Students performed satisfactorily to well on all dimensions except for being able to retrieve information, where one-third had weak scores.

**Results From Most Recent Assessment**

Nineteen students enrolled in ACC 616 during winter 2011 were tested. The average results were as follows:

Use of Conceptual models:	3.53
Retrieval of Information for Accounting Purposes:	3.89
Correction of control weaknesses:	3.79

The scores for retrieval of information have improved significantly.

**Closing the Loop**

The results are strong and indicate student mastery in all three objectives. There are no significant negative issues shown in the students' work and it seems we are providing the instruction that allows students to accomplish the desired tasks. The results were

circulated to the Seidman School of Accounting Faculty. The next assessment will be in the Winter of 2015.

### MSA ENTERPRISE SYSTEMS RUBRIC

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Use of Conceptual Models</b>	The representation of enterprise transaction cycles is markedly lacking in both entities and relationships	The representation of enterprise transaction cycles is markedly lacking in either entities or relationships	The representation of enterprise transaction cycles includes most required entities and most required relationships	The representation of enterprise transaction cycles includes all required entities and all required relationships
<b>Retrieval of Information for Accounting Purposes</b>	Mostly wrong or absent retrieval of required information from automated systems	At least one major mistake or omission when retrieving required information from automated systems	Minor mistakes or omissions when retrieving required information from automated systems	Complete and accurate retrieval of required information from automated systems
<b>Corrections for Control Weaknesses</b>	Incorrect or absent identification of control weaknesses	Identified some control weaknesses with acceptable solutions for correction; OR identified most control weaknesses but provided inadequate solutions for correcting those weaknesses	Identified most control weaknesses; provided acceptable solutions for correcting those weaknesses	Identified all control weaknesses; provided acceptable solutions for correcting those weaknesses

**MS ACCOUNTING**  
**Goal 4: Ethical Reasoning**

**4. Seidman MSA graduates will be prepared to recognize and respond to ethical questions encountered in the practice of accounting.** They will be able to

- 4.1 apply ethical models and theories to decision making,
- 4.2 make a realistic recommendation about governance procedures that will promote ethical behavior,
- 4.3 identify ethical concerns and stakeholders in situations encountered by accountants,
- 4.4 develop a realistic and thoughtful plan about how to behave in an ethical situation, and
- 4.5 identify the role of the professional accountant in an ethical situation.

This Assessment: Fall 2010

Next Assessment: Fall 2013

Measure: Ethics Case:

**Results From Previous Assessment**

**Fall 07:** Twenty-six students enrolled in ACC 680 during fall 07. Students uploaded an ethics case that was graded by a philosophy professor.

Students performed satisfactorily to well on identifying ethical issues, applying ethical models, and knowledge of accounting standards. They were weaker on finding a personal voice and conceptualizing the role of the accountant in ethical matters. The major problem students had was that, when asked about the role of the accountant and what they personally would do, many students responded only with a synopsis of the accountant's legal obligations. They were unable or unwilling to envision much of a response beyond obeying rules.

The instructors of this class are putting a new emphasis of the role of the accountant in ethical situations by incorporating rules orientation vs. principles orientation into teaching plans and class discussions.

**2008/2009:** Ethical Reasoning was measured again in Academic Year 2008-2009. The results were, on a scale of 1 to 4, as follows:

- Identification of ethical issues           3.3;
- Application of theories                   2.6;
- Personal voice                           3.2;
- Knowledge of standards               2.4; and
- Governance recommendations       2.3.

The test results for Application of Theories, Knowledge of Standards, and Governance Recommendations are not satisfactory. A series of workshops were held on how to teach ethical issues by the Director of the Ethics Center during winter 2010.

## Results From Most Recent Assessment

This goal were revised slightly and tested again after these changes were fully implemented.

Values Clarification	3.5
Identification of Ethical Issues	3.4
Stakeholder Identification	3.4
Application of Theories	3.0
Personal Voice and Action	3.2
OVERALL ASSESSMENT SCORE	3.3

Students in the graduate accounting courses scored well in all categories, excelling in three of the five. They were strongest in their ability to articulate and clarify the values they hold and think others in business should hold as they conduct themselves and represent their organizations. Students did a very good job considering which values were important and why they played the role they did. The accounting graduate students also scored very well when it came to identifying the ethical issues at stake ( i.e., when there was likely to be harm), when and where deception was an issue, when advantages and disadvantages were unfairly distributed, and in identifying stakeholders. More than just identifying stakeholders, however, the graduate students were extremely thoughtful about how they would prioritize the interests various stakeholders had in the scenarios and cases with which they were presented.

Graduate students were weakest in their ability to demonstrate how the normative ethical theories they studied might be applied to help them think through what were often difficult ethical challenges. While they have an intellectual grasp of the principles of the respective theories, their ability to see how those principles might manifest themselves never rose to the same level as their grasp of other the other categories. Going forward some more attention to how normative theories are of actual use, in all their complexity, might be helpful. Student's personal voice and action lacked some depth. Stressing the connection between the two will strengthen both.

## Closing the Loop

Overall the students demonstrated a high level of competency in the face of difficult and challenging ethical cases. The program is to be commended for the seriousness with which it is promoting education in business ethics. The improvements in the scores are substantial. Ethical reasoning will be assessed again in fall 2013.

## MSA ETHICAL REASONING RUBRIC

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Identification of Ethical Issues</b>	Identification of ethical concerns is sparse or missing.	Identifies only some of the ethical concerns in a complex situation. Omits a few major points.	Identifies most of the ethical concerns in a complex situation. May omit a few minor points.	Completely and thoughtfully identifies all ethical concerns in a complex situation.
<b>Application of Ethical Theory/Models</b>	Application of consequentialist, deontological and virtue ethical decision making models to complex situation is sparse or missing.	Application of consequentialist, deontological and virtue ethical decision making models to complex situation is superficial or incomplete.	Good application of consequentialist, deontological and virtue ethical decision making models; may miss some details or nuances.	Completely and thoughtfully applies consequentialist, deontological and virtue ethical decision models to complex situation.
<b>Personal Voice and Action</b>	Approach/plan about how to behave in a complex situation is unrealistic or missing.	Approach/plan about how to behave in a complex situation fails to consider some important points or conditions.	Developed a realistic approach/plan about how to behave in a complex situation; missed some minor considerations.	Developed a realistic and thoughtful approach/plan about how to behave in a complex situation.
<b>Knowledge of Standards</b>	Minimal understanding of the role and standards of the professional accountant.	Marginal understanding of the role and standards of the professional accountant.	Satisfactory understanding of the role and standards of the professional accountant.	Complete understating of the role and standards of the professional accountant.
<b>Governance Recommendation</b>	Unrealistic or severely limited recommendation about governance procedures to promote ethical behavior	Superficial or incomplete recommendation about governance procedures to promote ethical behavior.	Satisfactory recommendation about governance procedures to promote ethical behavior.	Effective and realistic recommendation about governance procedures to promote ethical behavior.

**MS ACCOUNTING**  
**Goal 5: International Literacy**

5. *Seidman MSA graduates will be internationally literate.* They will be able to
- 5.1 identify how cultural and regulatory differences influence the endorsement of international accounting standards,
  - 5.2 identify how cultural differences influence the setting of accounting standards, and
  - 5.3 identify how cultural differences influence the implementation of International Financial Reporting Standards.

This Assessment: Winter 2013

Next Assessment: Winter 2016

**Results From Previous Assessment**

Measure: ACC 617 (International Accounting) is taught three times per year and enrolls approximately 70 students. The instructor assigns an international case; students submit both a hard copy and an electronic copy of their cases; the instructor grades the hard copy as he/she normally would and uploads the electronic copy into STEPS. A random sample of at least 50% is drawn from the uploaded cases across both winter sections; an accounting faculty member assesses the work during the summer term using the International Literacy Rubric.

**Year 2005-2006:** Thirty-two students enrolled in ACC 617 during Academic Year. Students were generally able to identify the interaction of culture with “Setting International Standards” and the interaction of culture with “Implementing International Standards.” Results were weak on their performance regarding the [“Endorsement of International Standards”, with 56% scoring unacceptably.

**Year 2007-2008:** Forty-one students enrolled in ACC 617 during Academic Year 2007-2008. Students performed well on the Setting of International Accounting Standards, with 38% performing satisfactorily and 45% getting the highest score. For Implementation of International Standards, 34% performed satisfactorily and 54% received a Level 4, the highest score. The problem area in the 05/06 measurement, the Endorsement of International Accounting Standards, demonstrated a great deal of improvement, with only 12% of students scoring unacceptably.

## Results From Most Recent Assessment

**Winter 2013:** Nineteen students were enrolled in ACC 617 during fall 2013. The assessment was accomplished using an examination that was designed with a series of questions that examined proficiency for each of the three objectives. The results are presented in Table MSA 5.1. The first column is the objective tested. The second column is the average number of the points earned by the students. The last column gives the % of students who failed to make 80% or better for the objective.

**Table MSA 5.1**  
**Results from Winter 2013 Assessment of International Literacy**

		Total Points Possible	Average % Correct	% of Students Scoring less than 80%
5.1	Setting of International Accounting Standards	21	81.5%	31.6%
5.2	Implementation Issues per International Accounting Standards	9	93.6%	10.5%
5.3	Endorsement of International Accounting Standards	12	90.6%	21.1%

### Closing The Loop

The average correct for the questions addressing objectives 5.2 and 5.3 indicate student mastery of those objectives. For objective 5.1, 31.6% of the students received less than 80% correct indicating that this area should be addressed. The results of this assessment will be circulated to the Accounting Department and to the faculty member teaching the course. The faculty member responsible for the course has indicated that he will adjust the coverage of material for objective 5.1. The adjustment will include emphasis on factors promoting as well as factors impeding US adoption of international standards. This objective will be assessed again in the Winter of 2016.

## MSA INTERNATIONAL LITERACY RUBRIC

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Setting of international accounting standards</b>	Mostly wrong or absent identification of how cultural differences can influence the setting of accounting standards.	At least one major mistake or omission when discussing how cultural differences can influence the setting of accounting standards	Acceptably identified how cultural differences can influence the setting of accounting standards; minor mistakes or omissions	Completely and accurately identified how cultural differences can influence the setting of accounting standards
<b>Implementation issues per international accounting standards</b>	Mostly wrong or absent identification of how cultural differences can influence the implementation of IFRS.	At least one major mistake or omission when discussing how cultural differences can influence the implementation of IFRS	Acceptably identified how cultural differences can influence the implementation of IFRS; minor mistakes or omissions	Completely and accurately identified how cultural differences can influence the implementation of IFRS
<b>Endorsement of international accounting standards</b>	Mostly wrong or absent identification of how cultural and regulatory differences can influence endorsement of international accounting standards.	At least one major mistake or omission when discussing how cultural and regulatory differences can influence endorsement of international accounting standards	Acceptably identified how cultural and regulatory differences can influence endorsement of international accounting standards; minor mistakes or omissions	Completely and accurately identified how cultural and regulatory differences can influence endorsement of international accounting standards.



**MS Accounting**  
**Goal 6 Technical Competence**

- 6. *Seidman MSA graduates will be technically competent.*** They will be able to
- 6.1 use frameworks or models to comprehend and analyze accounting practices,
  - 6.2 identify and assess audit risk, and
  - 6.3 use relevant and reliable measurement and disclosure criteria.

This Assessment: Winter 2013

Next Assessment: Fall 2013

**Results From Previous Assessments**

**Fall 2006/Winter 2007:** ACC 620 (Accounting Theory) is taught in fall and winter; it enrolls about 15 students each semester. The instructor assigned a case to measure technical competence. A random sample of 50% is drawn from the uploaded cases across both sections of fall and winter classes; grading occurs in the summer semester by an accounting faculty member, using the Technical Competence Rubric. Eighteen students enrolled in ACC 620 during Academic Year 2006-2007. Students performed satisfactorily on all measures.

**Results From Most Recent Assessments**

**Winter 2013:** Assessment was performed in ACC 618 (Advanced Accounting). The Audit Risk Objective was not assessed and will be assessed in fall 2014. Questions addressing accounting practices and measurement and disclosure criteria were assessed using problems in the Mid Term and Final Exam. The results are presented in the following table:

**Table MSA 6.1**  
**Assessment of Technical Competence (Winter 2013)**

<b>Objectives</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
Frameworks and Models	11	3	1	3
Implement Appropriate Standards	7	3	2	6

Student performance was weak. For the “frameworks” objective 11 out of 18 students performed at the lowest level and for the “appropriate standards” objective 7 out of 18 students performed at the lowest level.

## Closing the loop

The results were provided to the Director of the School of Accounting. After consulting with the instructor of ACC 618, the Director has indicated that these issues will be addressed and changes made to ACC 618. The Director requested that a follow up assessment be performed in the fall 2013 and winter 2014 Semesters.

### MSA TECHNICAL COMPETENCE RUBRIC

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Identified and addressed audit risk (Where Appropriate)</b>	Answer was mostly wrong; clear that student did not know how to conceptualize or approach problem.	Made at least one major mistake with identification, estimation, or proper accounting	Correctly identified proper accounting, but left out minor or supporting details.	Correctly identified proper accounting and supporting details.
<b>Measurement and Disclosure</b>	Failed to identify or use reliable measurement and disclosure criteria	Made one or more major mistakes per relevant and reliable measurement and disclosure criteria	Used acceptable reliable and relevant measurement and disclosure criteria; minor mistakes or omissions.	Used the most relevant and reliable measurement and disclosure criteria
<b>Frameworks and Models</b>	Was unable to identify or use an appropriate model or framework.	Made one or more major mistakes either identifying a framework/model or using it to analyze accounting practices	Applied a good model/framework ; acceptably analyzed accounting practices.	Applied the optimal framework/model to correctly and completely analyze accounting practices.

**MS Accounting**  
**Goal 7: CPA Examination**

**7. Seidman MSA graduates will be prepared for the CPA examination.** The set of MSA students electing to take the CPA exam will:

- 7.1 Have an average score and an overall pass rate that exceeds the average for all jurisdictions.
- 7.2 Have an average score and an overall pass rate that exceeds the average for the state of Michigan.

This Assessment: Calendar Year 2012      Next Assessment: Calendar year 2014

**Measure: CPA Exam Results**

This is a new goal that was added in the fall of 2013. Each year (winter) the National Association of State Boards of Accountancy publishes an analysis of the performance of candidates taking the CPA Examination the previous calendar year. The analysis presents results by college and by state.

**Results from Most Recent Assessment**

**Table MSA 7.1**  
**CPA Score and Pass Rate (2012) All Sections of Exam**

	All Jurisdictions All Degrees	All MI Universities All Degrees	GVSU Advanced Degrees
First Time <sup>1</sup>			
Avg score	72.4	75.9	75.4
Avg pass rate	54.3%	63.0%	68.2%
All Testing Events <sup>2</sup>			
Avg score	71.7	74.3	75.2
Avg pass rate	48.9%	55.8%	61.5%

- Notes: 1. Includes only those taking the exam for the first time.  
2. Includes Everyone taking the exam including First Time.

Table MSA 7.1 presents the Pass Rate for all sections of the Exam. Grand Valley State University had 28 students with an advanced degree sit for at least one section of the exam. For all testing events, Grand Valley’s average score and average pass rate was greater than the average for all Michigan Universities and the average for all jurisdictions.

For those students with advanced degrees taking the exam for the first time, the average GVSU pass rate was greater than the average pass rate for Michigan and for all Jurisdictions. For the students taking the exam for the first time, GVSU average score was above the average score for all jurisdictions, but was slightly less than the average

score for Michigan. Table MSA 7.2 presents the performance of First Time Events for Advanced Students in all Michigan Schools ranked by the percent of sections that were passed.

**Table MSA 7.2  
Average Score and Average Pass Rate for Candidates with Advanced Degrees for all Michigan Universities (Ranked by Pass Rate).**

Rank	Institution	No of Candidates	% Pass	Avg Score
1	U of M	18	82.7	83.6
2	MI State	25	76.9	82.2
3	GVSU	28	68.2	75.4
4	EMU	54	64.9	73.6
5	Walsh	45	63.0	76.1
6	UM Dearborn	7	60.0	76.1
7	WMU	33	57.1	72.6
8	Wayne State	42	47.5	72.2
9	Davenport	16	46.9	71.8
10	CMU	6	44.4	72
11	Baker	6	30.8	62.8

The table shows that GVSU is ranked 3 out of 11 when ranked by the % of sections passed. When ranked by Average Score GVSU is ranked 5 out of 11.

### **Closing the Loop**

The above results were circulated to the Director of the School of Accounting, and the Dean of Seidman College of Business. Because the results are so strong, no additional action will be taken. The assessment will be performed again in Calendar year 2014.

## **MS Taxation**

### **Program: Mission, Goals, and Objectives**

**The program is specialized and highly focused; it provides students with the necessary foundation of knowledge and the practical skills necessary to interpret, plan, and communicate proper tax strategies within a dynamic tax environment.**

- 1. *Seidman MST graduates will be prepared to recognize and respond to ethical questions encountered in the practice of tax accounting. They will be able to***
  - 1.1 demonstrate knowledge of tax professionals' ethical standards,
  - 1.2 apply ethical standards to tax decisions,
  - 1.3 identify and analyze ethical concerns commonly faced by tax accounts, and
  - 1.4 make a realistic and thoughtful recommendation that is consistent with standards.
  
- 2. *Seidman MST graduates will be effective tax communicators, able to prepare a variety of tax communication documents. They will be able to***
  - 2.1 demonstrate proper structure, grammar, and mechanics,
  - 2.2 provide a brief and articulate synopsis of tax matters under consideration, and
  - 2.3 use an audience-appropriate writing style.
  
- 3. *Seidman MST graduates will apply substantive tax law about the consequences of distributions from a business entity in the context of real-life or simulated client situations. They will be able to***
  - 3.1 apply tax law to the classification of various distributions;
  - 3.2 apply tax law to the determination of the income, gain, or loss resulting from a distribution,
  - 3.3 apply tax law to the secondary tax issues applicable to distributions, and
  - 3.4 apply tax law to the tax basis consequences of a distribution.
  
- 4. *Seidman MST graduates will apply substantive tax law about the formation of a business entity in the context of real-life or simulated client situations. They will be able to***
  - 4.1 apply tax law to the amount and nature of income, gain, or loss on formation transactions,
  - 4.2 apply tax law to the secondary tax issues related to the formation of a business entity,
  - 4.3 apply tax law to the tax basis consequences of formation transactions,
  - 4.4 apply tax law to the tax-free formation of a business entity, and
  - 4.5 apply tax law to the treatment of partial gain recognition and other exceptional formation transactions.

5. ***Seidman MST graduates will be strategic tax planners. They will be able to***
  - 5.1 correctly apply tax authority to a client's situation,
  - 5.2 effectively analyze client situation and assess client needs in dynamic environments,
  - 5.3 develop appropriate tax strategies and/or solutions to fit client objectives and needs, and
  - 5.4 generate and assess all plausible alternatives for a client situation.
  
6. ***Seidman MST graduates will be effective in analyzing and resolving tax problems. They will be able to***
  - 6.1 effectively assess tax facts,
  - 6.2 correctly identify tax issues, and
  - 6.3 apply pertinent tax law to the facts and issues.

**MS Taxation**  
**Goal 1: Ethical Reasoning**

**1. Seidman MST graduates will be prepared to recognize and respond to ethical questions encountered in the practice of tax accounting.** They will be able to

- 1.1 demonstrate knowledge of tax professionals' ethical standards,
- 1.2 apply ethical standards to tax decisions,
- 1.3 identify and analyze ethical concerns commonly faced by tax accounts, and
- 1.4 make a realistic and thoughtful recommendation that is consistent with standards.

This Assessment: Fall 2011

Next Assessment: Fall 2014

**Assessment Results**

This goal was assessed for the first time in the fall of 2011. The MST department decided to add this goal and these objectives to its assessment plan in 2010. The role of ethics is emphasized in many courses in the program. It is also emphasized in the ACC 636, the capstone course. The rubric for use in assessing the objectives is at the end of this section. A tax memo research paper dealing with a series of ethical issues in tax practice was assigned in ACC 636 (the MST capstone course) in fall 2011. This course typically enrolls 10-18 students and is taught once per year (in the fall). In this cycle there were 11 students. The course is taken by MST students at or near the end of their MST studies and is intended to be a summary and culmination of the MST program. In the fall, 2011, all students submitted a hard copy of the Ethical Reasoning memo project, which was graded by the instructors as usual for the course. In addition, extra clean copies of the memo project are submitted to the assessors, both full-time MST instructors, to be evaluated using the Ethical Reasoning Rubric. Each paper was graded by both assessors.

Average scores, on a scale of 1-4 for the 11 students enrolled in the class are presented in Table MST 1.1.

**Table MST 1.1**  
**Average Scores (scale of 1-4) for Assessment of Ethical Reasoning**

	Assessor #1	Assessor #2	Average
Identification of Ethical Issues	3.45	3.41	3.43
Stakeholder Identification and priority	3.18	3.27	3.23
Personal Voice and Action	3.18	3.23	3.20
Knowledge of Ethical Standards	2.82	3.32	3.07
Governance Recommendations	3.09	2.95	3.02

**Closing the Loop**

Both assessors have reported that student performance is good on all objectives. This report was circulated to the Director of the MS Tax program and to the Director of the

School of Accounting. Because of the satisfactory (high) performance of the students, no action is planned with regard to the ethics training of the MS Tax students. The next assessment will be Fall 2014.

### MST ETHICAL REASONING RUBRIC

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Identification of Ethical Issues</b>	Identification of Ethical concerns is sparse or missing.	Identifies only some of the ethical concerns in a complex situation; omits at least one major point.	Identifies most of the ethical concerns in a complex situation; omits a few minor points.	Completely and thoughtfully identifies all ethical concerns in a complex situation.
<b>Knowledge of Standards</b>	Understanding of the role and standards of the professional accountant is very inadequate; lacks thought and understanding.	Understanding of the role and standards of the professional accountant omits at least one major point.	Understanding of the role and standards of the professional accountant is mostly complete; omits details or nuances.	Complete understanding of the role and standards of the professional accountant.
<b>Application of Ethical Standards</b>	Application of appropriate ethical standard to complex situation is missing or incorrect.	Application of appropriate ethical standard to complex situation is superficial or incomplete; omits at least one major point.	Application of appropriate ethical standard to complex situation is good, but missing some details or nuances.	Application of appropriate ethical standard to complex situation is insightful and complete.
<b>Recommendation for Action</b>	Approach/plan for corrective action is unrealistic or missing.	Approach/plan for corrective action fails to consider at least one major point or condition.	Approach/plan for corrective action is mostly complete, but missed some minor considerations.	Approach/plan for corrective action is realistic, thoughtful, and complete.



## **MS Taxation**

### **Goal 2: Effective Communication**

**2. Seidman MST graduates will be effective tax communicators able to prepare a variety of tax communication documents.** They will be able to

- 2.1 demonstrate proper structure, grammar, and mechanics,
- 2.2 provide a brief and articulate synopsis of tax matters under consideration, and
- 2.3 use an audience-appropriate writing style.

This Assessment: Fall 2012

Next Assessment: Fall 2015

#### **Measure: Tax Protest Letter**

A tax protest letter project is assigned in ACC 636, which is the capstone course. It is taught once per year and enrolls 14-18 students. Due to the small sample size, we will evaluate the work of all students in the course on the assignment.

All students submit a hard copy of the tax protest letter, which the instructor grades, as usual, for the class. Each student also submits an electronic copy of the assignment, which the instructor uploads into STEPS. Student responses are evaluated by two assessors, both full-time MST instructors, using the Tax Communication rubric.

#### **Results From Previous Assessments**

**2005-2006** Twelve papers were assessed. Seven elements of a tax protest letter were assessed. Scores were marginal (mean 2.6) on the “discussion of authorities” and the “application of legal authorities” (mean 2.8). Students performed acceptable or well on the Introduction to Analysis the Statement of Tax Facts, the Issues Statement, and Writing Style/Mechanics.

**2008-2009** the scores (on a scale of 1-4) are presented in the Table below. The second round of testing shows improved scores, particularly for Application of Legal Authorities.

#### **Results From Most Recent Assessment**

**Fall 2012:** Papers from 13 students were assessed. As before two assessors graded each paper. The results (on a scale of 1-4) are presented in Table MST 2.1. Each assessment score is keyed to a trait on the rubric.

**Table MST 2.1**  
**Assessment of Effective Communication (Fall 2012)**

	2008/2009	Fall 2012
Introduction to analysis	3.4	3.4
Statement of facts	3.3	3.5
Statement of issues	3.1	3.5
Discussion of authorities	2.9	3.1
Application of authorities	3.2	3.1
Writing style	3.3	3.1
Use of grammar	3.4	3.3

### **Closing the loop**

The results were acceptable; however, the faculty involved with the assessment have written that this goal requires some additional work. They agreed that, although the averages were acceptable, there should be improvement in student performance on this goal. The individual scores broke down roughly as follows: a third (3 or 4) of the papers were excellent, professional-ready memos; a third (3 to 4) were borderline, with real deficiencies in terms of depth and presentation; and the rest (a third - 3 or 4) were in the middle (acceptable to good). It is the borderline/deficient efforts which should be improved. The assessors argued that that there should be no papers in that range in the capstone course. The assessors have indicated that they will speak to all instructors who give research projects, and the instructors of the capstone course where the assessment is done, and devise an effort to redouble the emphasis on depth of analysis.

**MST TAX COMMUNICATION RUBRIC**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Effective introduction to the analysis</b>	Fails to address either the areas of law or subject matter to be dealt with, or does so awkwardly and without clarity	Expresses either the areas of law or the subject matter to be discussed (but not both) or discusses one or both awkwardly	Expresses areas of tax law and subject matter to be dealt with briefly and somewhat articulately	Expresses areas of tax law and subject matter to be discussed briefly and articulately
<b>Effective statement of the facts</b>	Omits numerous relevant facts and/or includes numerous irrelevant facts	Presents some of the relevant facts or progression is somewhat awkward	Presents most relevant facts in a reasonably logical progression.	Presents a highly logical progression of all relevant facts.
<b>Effective statement of the issues</b>	Omits more than one important issue or numerous sub-issues, or presents issues/sub-issues haphazardly.	Omits an important issue or a few sub-issues, or uses somewhat awkward categorization.	Presents all important issues and most sub-issues with reasonable categorization.	Presents and properly categorizes all important issues and sub-issues, as questions to be analyzed and resolved.
<b>Effective discussion of law/legal authorities</b>	Omits numerous relevant authorities or presents authorities in haphazard progression or without considering weight of authority, settled vs. unsettled law, or adverse authority.	Omits some relevant authorities or progression of authority is somewhat awkward	Presents most relevant authorities in somewhat proper progression (highest to lowest weight of authority, and general to specific authority), giving mostly proper consideration to weight of authority, settled vs. unsettled law, and adverse authority.	Presents all relevant authorities in proper progression (highest to lowest weight of authority, and general to specific authority), giving proper consideration to weight of authority, settled vs. unsettled law, and adverse authority.
<b>Effective application of legal authorities to the facts</b>	Highly awkward or illogical discussion, omits numerous relevant authorities or facts, or fails to consider weight of authority or adverse authority, where appropriate. Resolution of issue(s) is missing or inadequate.	Somewhat awkward and unfocused discussion of how authorities impact the facts, less than appropriate consideration given to weight of authority and/or adverse authority. Awkward or unfocused resolution to the issue(s).	Mostly articulate and logical discussion of how all relevant authorities apply to and impact the facts, gives somewhat proper consideration to weight of authority and/or adverse authority, where appropriate. Presents somewhat reasonable resolution to the issue(s) at hand.	Articulate and logical discussion of how all relevant authorities apply to and impact the facts, gives proper consideration to weight of authority and adverse authority, where appropriate. Presents reasonable resolution to the issue(s) at hand.
<b>Effective writing style</b>	Style highly inappropriate to audience. Omits important attribution of authority or outside information.	Style inappropriate to audience, attribution of authority is present, but sloppy or unfocused.	Style mostly appropriate to audience, mostly proper attribution of authorities and outside information.	Style appropriate to audience, proper attribution of authorities and outside information.
<b>Effective use of structure and grammar</b>	Numerous instances of improper spelling, punctuation, paragraph or sentence structure; meaning obscured.	Too many instances of improper spelling, punctuation, paragraph or sentence structure; distracts reader.	Mostly proper spelling, punctuation, and paragraph and sentence structure	Proper spelling, punctuation, and paragraph and sentence structure.

**MS Taxation**  
**Goal 3: Tax Law - Distributions**

**3. Seidman MST graduates will master substantive tax law about the consequences of distributions from a business entity in the context of real-life or simulated client situations.** They will be able to

- 3.1 apply tax law to the classification of various distributions,
- 3.2 apply tax law to the determination of the income, gain, or loss resulting from a distribution,
- 3.3 apply tax law to the tax basis consequences of a distribution, and
- 3.4 apply tax law to the secondary tax issues applicable to distributions.

This Assessment: Winter 2011

Next Assessment: Winter 2014

**Measure: Tax Law Distribution Memo**

A tax distribution memo project is assigned in ACC 624, which is a requirement in the MST program; it is taught once per year and enrolls about 15 students. All students submit a hard copy of the tax distribution memo, which the instructor grades as usual for the class. Each student also submits an electronic copy of the assignment, which the instructor uploads into STEPS. Student responses are evaluated by two full-time MST professors, using the Tax Law Distribution Rubric.

**Results from Previous Assessments**

We assessed the work of all 26 students enrolled in ACC 624 during the 2006-2007 academic year. Scores were good on all objectives.

**Results from Most Recent Assessment**

The students were tested again in Winter 2011. The average results in each category are presented below. Students scored well in each objective.

apply tax law to the classification of various distributions:	3.5
apply tax law to the determination of the income, gain, or loss:	3.3
apply tax law to the tax basis consequences of a distribution:	3.5
apply tax law to the secondary tax issues applicable to distributions:	3.2

**Closing the Loop**

Faculty teaching ACC 624 have been asked to place emphasis on applying tax laws to secondary tax issues. However, because of the overall strong performance in this objective no additional action will be taken. The next assessment will be in the Winter 2014.

## Rubric for MST TAX LAW: TAXATION OF DISTRIBUTIONS

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Applies tax law regarding classification of various distributions from the business entity (corporation)</b>	Poor knowledge and application of tax law to the tax classification of various types of distributions; omits several major elements.	Limited knowledge and application of tax law to classification of various types of distributions; omits a major element.	Good knowledge and application of tax law to classification of various types of distributions; omits minor elements.	Exhibits complete knowledge and application of tax law to the classification of various types of distributions.
<b>Applies tax law regarding the determination of the amount and nature of income, gain or loss resulting from a distribution</b>	Poor knowledge and application regarding the determination of the amount and nature of income, gain or loss resulting from a distribution; omits several major elements.	Limited knowledge and application regarding the determination of the amount and nature of income, gain or loss resulting from a distribution; omits one a major element.	Good knowledge and application regarding the determination of the amount and nature of income, gain or loss resulting from a distribution, but omits minor elements.	Exhibits complete knowledge and application regarding the determination of the amount and nature of income, gain or loss resulting from a distribution.
<b>Applies tax law regarding the tax basis consequences of a distribution</b>	Poor knowledge and application of the resulting tax basis consequences following a distribution; omits several major elements.	Limited knowledge and application of the resulting tax basis consequences following a distribution; omits a major element.	Good knowledge and application of the resulting tax basis consequences following a distribution; omits minor elements.	Exhibits complete knowledge and application of the resulting tax basis consequences following a distribution.
<b>Applies tax law regarding secondary tax issues applicable to distributions</b>	Poor knowledge and application of tax law to significant secondary tax issues applicable to distributions.	Limited knowledge and application of tax law to significant secondary tax issues applicable to distributions; omits one or more major elements.	Good knowledge and application of tax law to significant secondary tax issues applicable to distributions, but omits minor elements.	Exhibits complete knowledge and application of significant secondary tax issues applicable to distributions.

**MS Tax**  
**Goal 4: Formation of a Business Entity**

**4. Seidman MST graduates will apply substantive tax law about the formation of a business entity in the context of real-life or simulated client situations.** They will be able to

- 4.1 *apply tax law to the amount and nature of income, gain, or loss on formation transactions,*
- 4.2 *apply tax law to the secondary tax issues related to the formation of a business entity,*
- 4.3 *apply tax law to the tax basis consequences of formation transactions,*
- 4.4 *apply tax law to the tax-free formation of a business entity, and*
- 4.5 *apply tax law to the treatment of partial gain recognition and other exceptional formation transactions.*

This Assessment:      Fall 2011

Next Assessment: Fall 2014

Measure: Tax Law Entities Memo

A tax entities memo project is assigned in ACC 636. This is the capstone course. It is taught once per year and enrolls 14-18 students. Due to the small sample size, we evaluate the work of all students in the course on the assignment. All students submit a hard copy of the tax entities memo, which the instructor grades as usual for the class. Each student also submits an electronic copy of the assignment, which the instructor uploads into STEPS. Student responses are evaluated by two assessors, both full-time MST instructors, using the Tax Law Entities Rubric. Evaluation occurs in the spring/summer semester.

**Results From Previous Assessments**

**2006/07:** The sample consisted of all 15 students enrolled in ACC 636 during the 2006/07 academic year. Scores were good on all objectives except the Application of Tax Law to Consequences, where 50% of students scored unacceptably. This area will be emphasized by the instructors.

**Results From Most Recent Assessment**

A tax memo research paper dealing with this subject matter was assigned in ACC 636 (the MST capstone course) in the fall, 2011. This course had ten students. The course is taken by MST students at or near the end of their MST studies and is intended to be a summary and culmination of the MST program. In the Fall, 2011 all students submitted a hard copy of the Business Formation memo project which was graded by the instructors as usual for the course. In addition, extra copies of the memo project were submitted to the assessors, both full-time MST instructors, to be evaluated using the Tax Law: Entity Formation Rubric. Evaluation occurred during the spring term, 2012.

**Table MST 4.1****Raw Scores for Assessment of Formation of a Business Entity (Fall 2011)**

Paper	Application of Tax Law		Boot Transactions		Gain/Loss		Tax Basis Consequences		Secondary Issues	
	A	B	A	B	A	B	A	B	A	B
*	A	B	A	B	A	B	A	B	A	B
1	4	3	4	3	4	3	4	4	4	4
2	3	2	2	2	2	2	2	2	2	2
3	4	2	3	2.5	2	2	3	2	3	2.5
4	3	3.5	3	3	2	3	3	3	2	2.5
5	3	2	3	2	3	2	3	2	3	2
6	4	3.5	3	3	3	3	2	3	3	3
7	3	3	2	3	2	3	3	2.5	3	2.5
8	3	2.5	2	2.5	2	2	3	2	2	2
9	3	3	3	2	3	2.5	3	2.5	2	3
10	3	3.5	3	3	3	2.5	3	3	2	2.5
Avg	3.3	2.8	2.8	2.6	2.6	2.5	2.9	2.6	2.6	2.6

\*Assessor A is Professor Yuhas, Assessor B is Professor Harris

**Table MST 4.2****Average Scores for Formation of a Business Entity (Fall 2011)**

	Assessor #1	Assessor #2	Average of both
4.1 Application of Tax Law re Formation:	3.3	2.8	3.05
4.2 Treatment of Boot Transactions	2.8	2.6	2.7
4.3 Amount and Nature of Gain/Loss	2.6	2.5	2.55
4.4 Tax Basis Consequences	2.9	2.6	2.75
4.5 Secondary Issues re: Formation	2.6	2.6	2.6

More than 50% of students scored acceptably on objective 4.1 , 4.2 and 4.4. However, 50% or less scored acceptably on criteria #3 and#5.

**Closing the loop:** Student performance for objective 4.3 and 4.5 is weak. These results were circulated to the chairman of the accounting department, to the director of Graduate Studies, and to the MST faculty. The MST faculty has agreed to emphasize these areas in the future. The next assessment will be conducted in the fall of 2014.

**Rubric - MST FORMATION OF A BUSINESS ENTITY**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Applies tax law regarding the tax-free formation of the business entity (corporation)</b>	Poor knowledge and application of the criteria for tax-free formation of business entity; omits several significant elements.	Limited knowledge and application of the criteria for tax-free formation of business entity; omits a major element.	Good knowledge and application of the criteria for tax-free formation of business entity; omits minor elements.	Exhibits complete knowledge and application of the criteria for tax-free formation of business entity.
<b>Applies tax law regarding the treatment of boot and other exceptional formation transactions</b>	Poor knowledge and application of tax law to the treatment of boot and other exceptional formation transactions; omits several significant elements.	Limited knowledge and application of tax law to the treatment of boot and other exceptional formation transactions; omits a significant element.	Good knowledge and application of tax law to the treatment of boot and other exceptional formation transactions; omits minor elements.	Exhibits complete knowledge and application of tax law to the treatment of boot and other exceptional formation transactions.
<b>Applies tax law regarding the amount and nature of realized and recognized income, gain and loss on formation transactions.</b>	Poor knowledge and application of tax law regarding the calculation of the amount and nature of realized and recognized income, gain and loss; omits several significant elements.	Limited knowledge and application of tax law regarding the calculation of the amount and nature of realized and recognized income, gain and loss; omits a significant element.	Good knowledge and application of tax law regarding the calculation of the amount and nature of realized and recognized income, gain and loss; omits minor elements.	Exhibits complete knowledge and application of tax law regarding the calculation of the amount and nature of realized and recognized income, gain and loss.
<b>Applies tax law regarding the tax basis consequences of formation transactions.</b>	Poor knowledge and tax law application regarding the tax basis consequences of formation transactions; omits several significant elements.	Limited knowledge and tax law application regarding the tax basis consequences of formation transactions; omits a significant element.	Good knowledge and tax law application regarding the tax basis consequences of formation transactions; omits minor elements.	Exhibits complete knowledge and application of tax law regarding the tax basis consequences of formation transactions.
<b>Applies tax law regarding secondary tax issues related to the formation of a business entity.</b>	Poor knowledge and application of tax law to significant secondary tax issues related to the formation of a business entity; omits several significant elements.	Limited knowledge and application of tax law to significant secondary tax issues related to the formation of a business entity; omits a significant element.	Good knowledge and application of significant secondary tax issues related to the formation of a business entity; omits minor elements.	Exhibits complete knowledge and application of significant secondary tax issues related to the formation of a business entity.



**MS Tax**  
**Goal 5: Strategic Tax Planning**

5. *Seidman MST graduates will be strategic tax planners.* They will be able to
- 5.1 correctly apply tax authority to a client's situation,
  - 5.2 effectively analyze a client situation and assess client needs in dynamic environments,
  - 5.3 develop appropriate tax strategies and/or solutions to fit client objectives and needs, and
  - 5.4 generate and assess all plausible alternatives for client situation.

This Assessment: Fall 2012

Next Assessment: Fall 2015

**Measure: Planning Research Memo**

A planning research memo project is assigned in ACC 636, which is the capstone course; it is taught once per year and typically enrolls 12-16 students. Due to the small sample size, we evaluate the work of all students in the course. All students submit a hard copy of a planning research memo, which the instructor grades as usual for the class. Each student also submits an electronic copy of the assignment, which is uploaded into STEPS. Student responses are evaluated by two assessors, both full-time MST instructors, using the Tax Planning Rubric. Evaluation occurs in the spring/summer semester.

**Results from Previous Assessments**

**2006-2007:** All 15 students enrolled in the class were assessed. Scores were good on Analysis of a Client's Tax Facts, Client Tax Issues, and Application of Tax Issues. Scores were borderline on Assessment of Alternative Solutions and Recommended Courses of Action (means of 2.9).

**2008-2009:** The scores(scale of 1-4) for the tax planning rubric are presented in the table below. The scores for Assessment of Alternative Solutions have improved. Most scores have improved and all the scores seem to be in the acceptable range.

**Results from Most Recent Assessment**

**Fall 2012:** Thirteen students were in the class and participated in the assessment. Table MST 5.1 presents the results. The results indicate that there has been some improvement in three traits on the rubric and have stayed the same in the other two. All scores are in the acceptable range.

**Closing the loop**

The results will be distributed to the Dean of the Seidman College of Business, to the full time faculty in the MS Tax program, and to the Chair of the Accounting Department. Since scores have improved moderately and since they remain in the acceptable/good range no additional action will be taken. The next assessment will be in the fall of 2015.

**Table MST 5.1**  
**Comparison of Mean Scores for Assessment of Strategic Tax Planning**

Objectives	2008/2009	Fall 2012
Analysis of client's position	3.4	3.4
Assessment of Issues	3.2	3.4
Application of tax knowledge	3.0	3.2
Assessment of alternative solutions	3.0	3.2
Support of recommended action	3.1	3.1

**MST TAX PLANNING RUBRIC**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Analysis of client's factual situation</b>	Omits numerous relevant facts and fails to consider the unknown and/or the unknowable.	Omits numerous relevant facts, or fails to distinguish between what is known, unknown and unknowable.	Identifies most relevant facts - known unknown and unknowable	Identifies all relevant facts - known, unknown, and unknowable
<b>Assessment of client's issues, needs and/or objectives</b>	Wholly ineffective assessment of client's objectives, no regard to personal vs. business, short-term vs. long-term or higher vs. lower level objectives.	Unfocused assessment of client's objectives, not enough regard for personal vs. business, short-term vs. long-term, or higher vs. lower level objectives	Straightforward assessment of client's objectives, reasonable consideration of personal vs. business, short-term vs. long-term and higher vs. lower level objectives.	Effective assessment of client's personal and business issues, needs and objectives; complete consideration of short vs. long-term and higher-level vs. lesser (possibly unknown to client)
<b>Application of tax knowledge to resolve client tax issues</b>	Erroneous interpretation and/or application of tax authority, misidentified or missed altogether	Awkward interpretation and/or application of tax authority to client's situation inadequately identified or construed.	Reasonable interpretation and application of tax authority to tax client's situation identifying adverse authority where existent.	Best interpretation and application of tax authority to client's situation, appropriately distinguishing adverse or negative authority.
<b>Assessment of alternative solutions to resolve client's issue(s)</b>	Erroneous or inappropriate resolution. Does not identify alternative solutions or assess strengths and weaknesses or advantages and disadvantages.	Reasonable solution, but no assessment of alternatives. Omits assessment of either strengths/ weaknesses or advantages/ disadvantages of possible solutions.	Good solution, alternatives lack appropriate assessment. Incomplete assessment of strengths and weaknesses, advantages and disadvantages	Assesses all alternative solutions, giving proper consideration to strengths/ weaknesses, advantages/ disadvantages for each alternative.
<b>Supports recommended course of action</b>	Unreasonable or inappropriate course of action.	Reasonable course of action; fails to give reasonable consideration of client's goals and fails to give rationale for reject-in other possible solutions. Omits discussion of implementation procedures or documentation.	Good course of action, but lacks some support; good consideration of client's short and long-term goals and rationale for rejecting other courses of action. Lacks full discussion of implementation procedures or documentation.	Best and supported course of action; complete consideration of client's short and long-term goals, and rationale for rejecting other courses of action. Enumerates all appropriate procedures and recommended course of action.

**MS Tax**  
**Goal 6 Tax Problems**

**6. *Seidman MST graduates will be effective in analyzing and resolving tax problems*** They will be able to

- 6.1 effectively assess tax facts,
- 6.2 correctly identify tax issues, and
- 6.3 apply pertinent tax law to the facts and issues.

This Assessment: Fall 2008

Next Assessment: Fall 2013

Measure: Tax Protest Letter

A tax protest letter project is assigned in ACC 636, which is the capstone course. It is taught once per year and enrolls 14-18 students. Due to the small sample size, we evaluate the work of all students in the course on the assignment. All students submit a hard copy of the tax protest letter, which the instructor grades as normal for the class. Each student also submits an electronic copy of the assignment, which the instructor uploads into STEPS. Student responses are evaluated by two assessors, both full-time MST instructors, using the Tax Communication and Tax Problems rubrics. Evaluation occurs in the spring/summer.

**Results from Previous Assessment**

Assessment was in academic year 2005-2006 with a sample of 12. Results are presented in the table below: Scores were poor on the Development of Effective Solutions (mean 2.4) and borderline on the Application of Appropriate Tax Law (mean 2.5). Students performed acceptably on Identifying Tax Issues and Analyzing Client Facts.

**Results From Most Recent Assessment**

The most recent assessment was in the fall of 2008. The results are presented Table MST 6.1. The scores for Development of Effective solutions improved to 3.0 and for Application of Appropriate Tax Law to 2.82 but remains weak.

**Table MST 6.1**

**Comparison of Means of Assessment of MS Taxation Goal 6: Tax Problems**

	2005-2006	Fall 2008
6.1 Client's Facts	2.91	3.36
6.2 Identification of Issues	3.25	3.18
6.3 Application of Tax Law	2.50	2.82
6.4 Development of Solutions	2.41	3.0

## **Closing the Loop**

The MST curriculum is taught by two full-time faculty members and a number of part-time tax professionals. On February 27, 2008, the full-time faculty met with all seven instructors at an MST Advisory Committee meeting. Copies of the assessment plan and rubrics were distributed to all instructors.

After reviewing the assessment results, the faculty identified the following three student weaknesses:

- development of effective tax solutions,
- logical progression of legal analysis, and
- application of tax law and tax authorities.

The group performed an analysis of what is required in each MST course and discussed options to further develop student knowledge and skills. Sample assignments were distributed. Plans that emerged from the meeting are as follows:

- there needs to be more writing assignments throughout the program;
- a standard memo format should be adopted to be used in all courses (this will bring structure and reinforcement to the analysis of tax issues);
- all instructors will emphasize the importance of logical analysis; and
- three courses were identified in which more written analysis will take place.

The faculty teaching in the MST program met in winter 2010 to review the progress made so far. It was noted that the assessment scores in the 2008-2009 round of testing have improved for tax communication, analyzing tax problems, and tax planning rubrics.

The participants in the meeting established that more extensive writing is taking place in the following classes: MST 622, 623, 624, 627, 629, and capstone 636. The instructors agreed that they will continue to emphasize logical analysis and effective writing. Samples of good memos will be provided to students so that they understand best performance cases.

The Director of the MST program, outlined the use of a standard format that is currently employed in MST 622, 624, 627, 628 , 629, so that the writing and technical requirements are more consistent across the program. This format will be used more extensively.

It was agreed that ethics will be emphasized more in the capstone class. Ethical issues are also normally discussed in different types of tax analysis cases. Faculty will try to emphasize this more effectively.

It was pointed out that students are able to spot almost all angles of a complex tax issue because the same analytical approach is reinforced in many classes.

## MST TAX PROBLEM RUBRIC

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Effective analysis of client's facts</b>	Omits numerous relevant facts, or includes numerous irrelevant facts, fails to consider unknown or unknowable facts.	Omits numerous relevant facts, or includes numerous irrelevant facts, fails to consider unknown or unknowable facts.	Enumerates all relevant facts with reasonable distinction between known, unknown and unknowable facts.	Enumerates all relevant facts, avoids irrelevant facts, with good articulation of interaction between known, unknown and unknowable.
<b>Identification of relevant issues</b>	Fails to enumerate numerous relevant issues (obvious and latent).	Enumerates most relevant issues, but fails to discuss interaction of issues.	Enumerates all relevant and obvious (but not latent) issues, with good articulation of interaction of issues.	Enumerates all relevant issues (obvious and latent), with good articulation of interaction of issues.
<b>Application of appropriate tax law</b>	Fails to enumerate numerous applicable tax authorities with poor or no articulation of relevance, strengths, weaknesses, and exceptions to identified authorities	Enumerates most applicable tax authorities; spotty or poor articulation of relevance, strengths, weaknesses, and exceptions to identified authorities; spotty or poor articulation of impact of identified authorities on each issue.	Enumerates most applicable tax authorities with reasonable articulation of relevance, strengths, weaknesses, and exceptions to identified authorities; reasonable articulation of impact of identified authorities on each issue.	Enumerates all appropriate tax authorities with good articulation of relevance, strengths, weaknesses, and exceptions to identified authorities; best articulation of impact of identified authorities on each issue.
<b>Development of effective solutions or resolutions for each issue</b>	Fails to articulate cogent solution(s), poor or zero discussion of relative strengths, weaknesses, tax and other consequences of each possible solution; poor or no discussion of implementation strategies.	Adequate discussion of possible solutions, discussion of relative strengths, weaknesses, tax and other consequences of possible solution is poor or lacking; poor or zero discussion of implementation	Good solution and discussion of alternative solutions, good discussion of relative strengths, weaknesses, tax and other consequences of each proposed solution; spotty discussion of implementation strategies.	Best and all appropriate alternative solutions, including relative strengths, weaknesses, tax and other consequences of each proposed solution; elaborates implementation strategies.

**FULL-TIME INTEGRATED MASTERS OF BUSINESS ADMINISTRATION**  
**(FIMBA)**

**Learning Goals and Objectives**

1. ***Seidman FIMBA graduates will be effective writers.***  
*They will be able to:*
  - 1.1 Write focused papers that draw on multiple sources to articulate complex ideas.
  - 1.2 Organize written thoughts into a coherent and organized manner narrative.
  - 1.3 Follow the APA citation guidelines and correctly cite sources.
  
2. ***Seidman FIMBA graduates will be prepared to analyze and respond to leadership and ethical questions encountered in the practice of business. They will be able to:***
  - 2.1 Compare and make effective connections between ethics, values, and leadership.
  - 2.2 Integrate current scientific understandings of decision making process.
  - 2.3 Articulate and implement their own value-driven leadership philosophy.
  
3. ***Seidman FIMBA graduates will integrate international and strategy dimensions in their analysis of business situations. They will be able to:***
  - 3.1 Evaluate value chain issues that managers confront working globally.
  - 3.2 Apply corporate global strategies within different stages of the business cycle.
  - 3.3 Identify and develop integrated solutions to global business problems.
  
4. ***Seidman FIMBA graduates will integrate various business disciplines into their business analysis and strategies. They will be able to:***
  - 4.1 Demonstrate basic knowledge of each business discipline.
  - 4.2 Solve practical problems using various disciplines.
  - 4.3 In a team, develop a strategic business plan by employing a holistic view of the organization and environment.
  
5. ***Seidman FIMBA graduates will view and analyze an organization as an integrated entity utilizing an ERP platform. They will be able to:***
  - 5.1 Identify the organizational and master data required to configure the enterprise in an ERP system.
  - 5.2 Describe the key processes essential to effectively operate the enterprise.
  - 5.3 In a team, configure and execute the key processes essential to effectively operating the enterprise.

**FULL-TIME INTEGRATED MASTERS OF BUSINESS ADMINISTRATION**  
**(FIMBA)**

Assessment Plan for June 2014 Cohort.

The FIMBA is a 14 month cohort program that begins each June and concludes the following August. Only students who have earned an undergraduate degree in business are considered for admission. FIMBA is a new program. The first cohort began in June 2011. The Assessment of the FIMBA program began in the summer of 2013. The following calendar outlines the assessment schedule for the FIMBA program.

<b>Goal</b>	<b>Assessed In</b>
<b>1. Effective Writers</b>	<b>Winter 2014</b>
<b>2. Leadership and Ethics</b>	<b>June 2013</b>
<b>3. International and Strategy</b>	<b>Winter 2014</b>
<b>4. Integrate Business Disciplines</b>	<b>Fall 2013</b>
<b>5. Analyze Utilizing An ERP Platform</b>	<b>Fall 2013</b>

The Objectives for the goals will be assessed as follows:

***Goal 1. Seidman FIMBA graduates will be effective writers.***

*They will be able to:*

- 1.1 Write focused papers that draw on multiple sources to articulate complex ideas.
- 1.2 Organize written thoughts into a coherent and organized manner narrative.
- 1.3 Follow the APA citation guidelines and correctly cite sources.

This goal will be assessed for the first time in the Winter of 2014 in MBA 642 – Corporate Strategy for Business Cycles. A writing assignment from the class will be collected and assessed by a professor of writing. The writing assignment will be graded using the following rubric. The target for the assessment is to have all students writing at level 3 or greater.

## FIMBA WRITTEN COMMUNICATION RUBRIC

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Content</b>	Paper does not identify thesis or purpose. Analysis vague or missing. Reader is confused or misinformed.	Some analysis of a thesis or purpose. Reader gains few insights.	Basic analysis of a thesis or purpose. Reader gains some insights.	Thoughtful and insightful analysis of a clearly presented thesis or purpose. Reader gains insight.
<b>Organization</b>	Little semblance of logical organization. Reader cannot identify reasoning.	Writing is not always logical and ideas sometime fail to make sense. Reader needs to work to figure out meaning.	Ideas are, for the most part, arranged logically and linked. Reader can follow most of the reasoning.	Ideas arranged logically, flow smoothly and are clearly linked. Reader can follow reasoning.
<b>Tone</b>	Tone is not professional. It is inappropriate for audience and purpose.	Tone is occasionally professional or occasionally appropriate for audience.	Tone is generally professional and mostly appropriate for audience.	Tone is consistently professional and appropriate for audience.
<b>Mechanics</b>	Errors are so numerous that they obscure meaning.	Writing has numerous errors and distracts the reader.	Occasional errors in writing, but they don't represent a major distraction.	Writing is free or almost free of errors.
<b>Style (Including References)</b>	Format is not recognizable.	Format of document reflects incomplete knowledge of standard.	A standard format is used with minor violations	A standard format is used accurately and consistently



**FIMBA**  
**Goal 2: Leadership and Ethics**

**Goal 2. *Seidman FIMBA graduates will be prepared to analyze and respond to leadership and ethical questions encountered in the practice of business.*** They will be able to:

- 2.1 Compare and make effective connections between ethics, values, and leadership.
- 2.2 Integrate current scientific understandings of decision making process.
- 2.3 Articulate and implement their own value-driven leadership philosophy.

This Assessment: Summer 2013

Next Assessment: Summer 2015

**Assessment Results**

In the following, the results of assessment in the FIMBA program are reported along with the results of assessment in the Part Time MBA program.

This ethics assessment report is based on the final exams from five separate classes. Two of the classes, comprising a total of 28 students, were from Seidman's full-time MBA program (FIMBA), while the other three, comprising a total of 50 students, were from Seidman's part-time program. The average age in the FIMB program is approximately 24, while in the regular part-time program it is about ten years higher. For the purposes of this report we consider the FIMBA and Regular MBA students both apart and then together. It bears some notice that the difference in age and work experience between the two groups is reflected in their work. The part-time students, almost all of whom are working as managers of one kind or another, tend to show a greater appreciation for the "grey areas" of ethics, for the nuances of ethical consideration borne of facing more difficult choices over a longer period of time. A common example of this is their firmer grasp on one of the criterion that normally is considered an indication that one has an ethical dilemma on one's hands, and that is a clear conflict, or at least a tension, between two or more values the students consider important in business decision-making.

The purpose of our 1.5 credit (half semester) "Business Ethical Problems and Perspectives" course is to introduce students to the "study of ethical issues of character, leadership, decision-making, organizational governance and social responsibility." We do this through a series of readings (Roger Martin, Michael Sandel, and Benjamin Schwartz, to name but a few), lectures, and role plays. In keeping with the AACSB 2004 Ethics Report we have singled out utilitarianism, deontology, and virtue ethics as the three normative theories we ask the students to be most familiar with. The final exam in each iteration of the course presents students with an ethical dilemma or case study and asks them to work through it with reference to the MBA Ethics rubric we have developed

(see attached). They have the chance to employ this approach to cases during class sessions so they are highly familiar with it.

The assessment report which follows, then, is both quantitative and qualitative. We read (or re-read) the exams with comparative and normative judgments in mind, assigning a numerical score of 1-4 consistent with the rubric's columns. We found, last time we filed such a report, that allowing for a finer gradation of grading (3.3, for example, as opposed to a simple choice between 3.0 and 4.0), gave us a better sense of where students and faculty alike were succeeding and where we needed to improve. That finer scale is one again employed here. The following tables presents the results from both the FIMBA and the Part Time MBA. The tables are keyed to the MBA Ethics Rubric (at the end of this section). The Assessment was performed by the Director of the Seidman Business Ethics Center. The Director of the center taught the MBA courses and has been instrumental in the design and implementation of Ethics Education at Seidman.

**FIMBA Two Classes Total 28 Students**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Values Clarification</b>		4	18	6
<b>Identification of Ethical Issues</b>		2	11	15
<b>Stakeholder Identification</b>		2	15	11
<b>Application of Ethical Theory/Models</b>		2	19	7
<b>Personal Voice and Action</b>		1	18	9

**MBA PT Three Classes Total 50 Students**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Values Clarification</b>		3	30	17
<b>Identification of Ethical Issues</b>		1	20	29
<b>Stakeholder Identification</b>		1	18	31
<b>Application of Ethical Theory/Models</b>		2	23	25
<b>Personal Voice and Action</b>		2	24	24

The results show that most students are performing at Level 3 and above on all objectives with a small minority performing at level 2 and no students received below level 2 in any of the objectives. The results indicate that Seidman efforts to improve ethics education at the MBA program has been successful. A more detailed set of comments for each learning objective follow:

## Comments on the Results and “Closing the loop.”

### SCORES

<u>Values Clarification</u>	<u>78 exams total</u>
FIMBA students (28)	3.1 (on 4.0 scale, 4 representing excellence)
PT MBA students (50)	3.3
Weighted Average Score	<b>3.3</b>

*It has been our experience that it is quite difficult to get students to surface, articulate, and define their values, especially at the beginning of any class. With that in mind, this is one of the categories where they demonstrate the greatest improvement over the course. We press them, in the course and in the final exam, to put forward a working definition of any value they list, and to look at how and why it might conflict with other values they advance, as well as the implications of those values for the rest of their reasoning process. We would like to see improvement in this area especially from the FIMBA students, and are considering a particular text (Robert Solomon’s A Better Way to Think About Business) as one way to aid the students’ development in this area.*

<u>Identification of Ethical Issues</u>	<u>78 exams</u>
FIMBA students	3.5
PT MBA students	3.6
Weighted Average Score	<b>3.6</b>

*Most students become relatively adept at ferreting out where and what the harm might be in a given case, discerning where there is deception, values conflict, unfairness, and other markers of ethical problems. There is disagreement, as well there might be, over how much harm is implied in a given case, or which values are the salient ones, but raising and having this conversation in this class in productive, open and respectful ways is one of its primary goals, so we are pleased with the progress being made here. Student evaluations echo our own assessment of this category, and the majority write that they prize the freedom to openly engage, debate and reflect on these issues in class with their peers.*

**Stakeholder Identification** **78**  
**exams**

FIMBA students	(28)	3.3
PT MBA students	(50)	3.6
Weighted Average Score		<b>3.5</b>

*This category shows a real disparity between the FIMBA and PT students, as they older students are better able to prioritize the stakeholders in a given case, as well as imagine those most affected by decisions being contemplated. Their circles extend farther, and they have, we expect through experience, a better sense of whose interests should be given the most weight, both short- and long-term. That is not to say the PT students do not have room for improvement, as they clearly do, and one of the ways we are contemplating improving our own approach to this important category is through the use of more literature, film and journalism. Especially since the crash of 2008 there are no shortages of stories of who was hurt by unethical and /or selfish decisions, though we do find that in classes there is a “buyer beware” mentality that tends to shift responsibility from the business professional to consumers. It is our contention that business will not regain the trust of the public until MBA students see themselves as professionals who bear real responsibility for the effects their decisions have on that public.*

**Application of Ethical Theory/Models** **78**  
**exams**

FIMBA students	(28)	3.2
Weighted Average Score	(50)	3.5
Cumulative		<b>3.4</b>

*In our rubric we speak of “mastering” at least one of the three normative theories we study in our half semester. That is an ambitious goal, and it is not surprising that students often come up short. What we do want them to demonstrate is a working knowledge of the principles that underlie each approach, and how any one person or organization might be employing those principles as they reason through (or justify) difficult ethical choices. We still need to do a better job teaching the models, as too often students are left with the impression that utilitarianism can “justify anything,” that deontology means “following the law,” and that virtue ethics simply means “being a good person.” All beg the question, of course, and we do think the switch to Sandel’s book Justice has already paid dividends when appreciating both the strengths and weaknesses of any of these approaches. In the future we will continue to introduce students to these methods of reasoning, but we are also convinced that the new field of*

*moral psychology must also find a place amongst these theories, as moral psychology has as much – if not more – promise when it comes to realizing the AACSB goal that managers be “fair, open, compassionate, firm,” etc. We do agree we are not just teaching people about ethics, but also have a stake that they practice recognizably ethical behavior. Going forward both philosophy and psychology will have roles to play in our MBA curriculum.*

<b>Personal Voice and Action</b>		<b>78</b>
<b>exams</b>		
FIMBA	(28)	3.3
PTMBA	(50)	3.4
Cumulative		<b>3.4</b>

*If what we want from our MBA students coming out of our program is a broader perspective on the role of business in the community, a more mindful approach to action and responsibility, and people who can fairly and wisely help develop others, then what they say about how they think they would actually act in the face of a dilemma helps us understand if we are approaching our goals. Their personal voice and action should follow from what they have said relative to the other categories, and it should also fall from the kind of “practice” of role playing and discussion that has gone on prior to the final. We take a page from Mary Gentile’s Giving Voice to Values curriculum in that we do think that the classroom can be a kind of practice field, where one can make mistakes, get 360 feedback, and try again. Not all students embrace this opportunity, and we need to get better at refining this process, and making all students feel comfortable with it, but we do think that using their own dilemmas and experience, and relying on the collective wisdom of the class, is a good start.*

**Conclusion**

Dean James Williams put a great deal of emphasis on developing an “ethics-across-the-curriculum” approach, as well as strengthening our stand-alone course and empowering our ethics center. All of these efforts have raised the profile of the importance of ethics at the Seidman College of Business, and it is up to those of us in charge of such institutions and courses to continue to work with the AACSB, recent discoveries in neuroethics, moral psychology and business ethics to improve our offerings. Student evaluations of our courses at least suggest that they do not see these courses as a waste of time but rather (for the most part – it’s hardly unanimous) embrace them as a chance to think through thorny issues they either have faced or know they will. It also gives them a chance to get to know those in our community with whom they will likely work in the coming decades, and share their vision of what an ethical business climate is.

## MBA Ethical Reasoning Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Values Clarification</b>	Lists values but unable to offer any thoughtful defense of their importance.	Lists values but uses superficial reasoning to defend choices.	Articulates values and offers acceptable explanation of their importance to business behavior.	Thoughtfully articulates and defends important values that should guide behavior in given business cases.
<b>Identification of Ethical Issues</b>	Identification of ethical concerns is sparse or missing.	Identifies only some of the ethical concerns in problem/case. Omits a few major points.	Identifies many of the ethical concerns in a given problem/case. May omit a few minor points.	Comprehensively and thoughtfully identifies most of the ethical concerns in a given problem/case.
<b>Stakeholder Identification</b>	Identification of stakeholder is sparse or missing.	Identifies only some stakeholder positions in a given problem/case. Omits a few major points.	Identifies and prioritizes many of the stakeholder positions in a given problem/case. May omit a few minor points.	Comprehensively and thoughtfully identifies and prioritizes most of the stakeholder positions in a given problem/case.
<b>Application of Ethical Theory/Models</b>	Application of ethical decision making models is sparse or missing.	Application of ethical decision making models is superficial or incomplete.	Good grasp of the principles of consequentialist, deontological and virtue ethical decision making models and how they might be used in ethical decision-making; may miss some details or nuances.	Shows comprehensive grasp of the three major normative theories, and mastery of at least one. Thoughtful demonstration of their value to ethical decision-making.
<b>Personal Voice and Action</b>	Approach/plan about how to confront unethical behavior is unrealistic or missing.	Approach/plan about how to confront unethical behavior fails to consider some important points or conditions.	Developed a plausible and defensible plan about how to confront unethical behavior in a given situation; missed some minor considerations.	Developed a compelling and thoughtful plan about how to confront unethical behavior in a given situation.

**Goal 3:** *Seidman FIMBA graduates will integrate international and strategy dimensions in their analysis of business situations. They will be able to:*

- 3.1 Evaluate value chain issues that managers confront working globally.
- 3.2 Apply corporate global strategies within different stages of the business cycle.
- 3.4 Identify and develop integrated solutions to global business problems.

This goal will be assessed in the MBA 620 using both examinations and written cases.

**Goal 4:** *Seidman FIMBA graduates will integrate various business disciplines into their business analysis and strategies. They will be able to:*

- 4.1 Demonstrate basic knowledge of each business discipline.
- 4.2 Solve practical problems using various disciplines.
- 4.3 In a team, develop a strategic business plan by employing a holistic view of the organization and environment.

This goal will be assessed in MBA 615 in the fall semester 2013. MBA 615 contains modules that examine the various business disciplines (Accounting, Finance, Marketing, Management, and Economics). Objectives 4.1 and 4.2 will be assessed using examinations administered in those modules..

Students are required to develop a strategic business plan in MBA 615. This business plan will be used to assess objective 4.3.

**Goal 5:** *Seidman FIMBA graduates will view and analyze an organization as an integrated entity utilizing an ERP platform. They will be able to:*

- 5.1 Identify the organizational and master data required to configure the enterprise in an ERP system.
- 5.2 Describe the key processes essential to effectively operate the enterprise.
- 5.3 In a team, configure and execute the key processes essential to effectively operating the enterprise.

Objectives 5.1 and 5.2 will be assessed in MBA 603 – Basics of Integrated Business Processes. Assessment of these objectives will be performed for the first time in the summer session of 2014. This course is only taught in the summer session.

Objective 5.3 will be assessed in MBA 615 in the fall 2013. MBA 615 requires the students to configure and execute the key processes (working in a team). The final product will be assessed using a rubric.