Summary of AOL Results for Academic Year 2013/2014

*Includes results for Summer 2014

BBA
Goal 5: Ethics

Goal 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*
      1.1   apply ethical theories and models to ethical problems,
      1.2   identify the ethical concerns of a given business issue or problem,
      1.3   identify stakeholders in an ethical decision, and
      1.4   identify his/her own values and consciously employ those values in business decision-making.

      All BBA students are required to take an ethics class. Each department has an elective class that cover the objectives in the goal. This assessment was performed in the Winter 2014. Samples of students work were drawn from MKT 365 (38 students), FIN330 (36 students) and ECO440 (38 students). The students were assigned a score of from 1 to 4 using the ethics rubric (attached) by the professors in the class based upon their performance on written assignments in the class.

Results

The following table presents the results by course. The number in each cell represents the average level for that course and trait.

Course	# Students	Values Clarification	Issues Identification	Stakeholder Identification	Theory	Personal Voice
ECO 440	38	2.26	3.82	3.94	3.11	3.92
FIN 330	36	3.32	2.53	2.85	2.76	3.12
MKT365	38	3.55	3.29	3.26	2.87	2.97
Overall	112	3.04	3.21	3.35	2.91	3.34

The next table presents the number of students scoring at each level for each objective. The last column shows the percentage of students scoring 3 or above in the trait.

	Level 1	Level 2	Level 3	Level 4	% scoring 3 or 4
Values Clarification	13	10	35	54	79.5%
Issues Identification	2	23	36	51	77.7%
Stakeholder Identification	1	19	30	62	82.1%
Theory	7	29	43	33	67.9%
Personal Voice	2	17	35	58	83.0%

The target for this assessment was for the average score to be above 3.0 and for at least 70% of all students to score 3 or above. The overall average for "Application of Theory/Models" fell below the target. The other four traits met or exceeded the target.

The next table prepares a comparison of current results to results from previous assessments.

	2009	2010	2014
Values Clarification	2.7	3.0	3.04
Issues Identification	2.6	2.9	3.21
Stakeholder Identification	2.3	3.0	3.35
Theory	2.4	2.9	2.91
Personal Voice	-	3.1	3.34

The results show substantial improvement in "Issues Identification", "Stakeholder Identification", and "Personal Voice and Action." The traits "Values Clarification" and Application of Theory/Models" showed only slight improvement with the "Theory" trait not meeting the lower threshold of performance.

Closing the Loop

The results of the assessment were presented to the faculty teaching the ethics courses in the various departments, to the chairs of the departments, and to the Director of the Ethics Center.

ETHICAL REASONING RUBRIC

BBA

Criteria	Level 1	Level 2	Level 3	Level 4
Values Clarification	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
Identification of Ethical Issues	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
Stakeholder Identification	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
Application of Ethical Theory/Models	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
Personal Voice and Action	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
Goal 1: Writing Skills

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

All students in five sections of MKT 350 were given a written assignment in the fall semester of 2013. A writing professor from the Department of Writing at GVSU graded the assignments using the attached rubric.

Results

The following table presents the number of students scoring at each level for each trait. The written assignment did not require references and so that trait was not assessed. Student knowledge and performance of proper referencing is assessed in Goal 6 – Information Literacy.

The target for this assessment was for the average score to be above 3.0 and for at least 70% of all students to score 3 or above.

Table: Scores for sample of 95 Students in Fall 2013

	Level 1	Level 2	Level 3	Level 4	Average	% scoring 3 or 4
Content	1	21	46	25	3.02	76.3
Organization	1	14	61	17	3.01	83.9
Tone	0	19	61	13	2.94	79.6
Mechanics	0	31	47	15	2.83	66.6
Format	3	26	52	12	2.78	68.8

The results show that the students met the target for Content and Organization and did not meet the target for Tone, Mechanics, and Format. The format of the assessment has changed substantially since the last assessment in the Winter of 2008. The traits and their descriptions were revised for the more recent assessment. Despite the changes some improvements can be observed in several traits. The Table below shows the results from both assessments.

Table: Comparison of Results between previous (Winter 2008) and most recent (Fall 2013) Assessments

Winter 2008		Fall 2013	
Traits	**Results***	**Traits**	**Results***
Organization	79%	Organization	83.9%
Mechanics	21%	Mechanics	66.6%
Structure	74%	Format	68.8%
Thesis Purpose	32%	Content	76.3%
Style	66%	References	N/A
Development of Ideas	57%	Tone	79.6%

*Results indicates the percentage of student scoring acceptable (3 or 4).

The results show improvement from 2008 to 2013. In 2008, two of the traits had less than 40% of the students scoring acceptable (3 or 4).   In 2013 all the traits had at least 65% of the students score acceptable.   There was a substantial improvement in the trait Mechanics.

Closing the loop

BBA WRITING SKILLS RUBRIC

Criteria	Level 1	Level 2	Level 3	Level 4
Content	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.
Organization	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.
Tone	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.
Mechanics	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.
References	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.
Format	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.

BBA Goal 3 and BBA Accounting Goal 2
Disciplinary Knowledge

BBA Goal 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.

BBA Accounting Goal 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.

Assessment was performed in Winter of 2014. Disciplinary knowledge was assessed in the following classes:

Subject	Assessed in
Accounting	ACC
Economics	ECO 210 and ECO 211
Finance	FIN 320
Management	MGT 331
Marketing	MKT 350

The accounting disciplinary knowledge was assessed in the same class and using the same procedures as the assessment for the BBA students. In the Management, Marketing, and Finance assessment, the accounting students were identified and assessed separately (from other business students). The results of the assessment are presented below. In Economics and Accounting, the introductory classes are in the sophomore year before students are admitted to the BBA Accounting program. Because many students have not selected their business majors, identifying students who would eventually be classified as accounting students is difficult. Accordingly, for Economics and Accounting, the results for the accounting students are combined with other BBA student results.

Each Discipline selected several (four to ten) knowledge items in the discipline for assessment. The results are as follows:

BBA Disciplinary Knowledge – Finance

The Assessment was performed in the core Corporate Finance (FIN320) course. A common 15 question multiple choice examination was used in seven different FIN 320 classes in the Winter of 2014. Student performance on the exam affected their grade for the course. Accounting majors were assessed separately. The following results include all dual majors and all single majors except accounting majors. The exam covered five topics of corporate finance: Time Value of Money Calculations, Bond Valuation, Stock Valuation, Ratio Analysis, and Capital Budgeting. There were three questions for each topic. An acceptable score for the assessment (target score) is for students to get an average of at least 70% (C-) of all questions in each category correct.

Results for BBA

Topic	Question Number	Number Of Students	Number Correct	% Correct	Topic Average (%)
I. TVM	1	104*	94	92.2	93.2
	2	227	219	96.2	
	3	227	207	91.2	
II. Bond Problems	4	227	155	68.3	70.0
	5	227	172	75.8	
	6	227	150	66.1	
III. Stock Valuation	7	227	152	66.9	73.1
	8	227	138	60.8	
	9	227	208	91.6	
IV. Ratio Analysis	10	227	163	71.8	78.0
	11	227	167	73.6	
	12	227	201	88.5	
V. Capital Budgeting	13	227	203	89.4	77.8
	14	227	201	88.5	
	15	227	126	55.5	

Results for BBA – Accounting

Topic	Question Number	Number Of Students	Number Correct	% Correct	Topic Average (%)
I. TVM	1	20*	10	50.0	80.5
	2	24	23	95.8	
	3	24	23	95.8	
II. Bond Problems	4	24	16	66.7	79.2
	5	24	23	95.8	
	6	24	18	75.0	

III. Stock Valuation	7	24	18	75.0	70.8
	8	24	11	45.8	
	9	24	22	91.7	
IV. Ratio Analysis	10	24	22	91.7	95.8
	11	24	23	95.8	
	12	24	24	100	
V. Capital Budgeting	13	24	23	95.8	76.4
	14	24	21	87.5	
	15	24	11	45.8	

*Because of an error in some of the exams regarding the first question, the first question was only assessed in three of the seven classes.

All five topics met the minimum criteria of 70% correct in each category. However, the average for both bond and stock valuation was low.

Closing the loop:

The Finance Department Chairperson assigned an ad hoc committee comprised of the Department Chair and faculty teaching the core finance course (FIN 320,) the intermediate course (Fin 322), the capstone course (FIN 422), and Investments (FIN 321). The committee met to discuss what should be taught in the introductory course and to parse out the material over the several courses to reduce overlap. The syllabus of record for the courses were changed to reflect the changes decided upon at the meeting. Separately, all faculty members teaching the FIN 320 course were provided with the results of the assessment and were asked to take steps in their class to improve the bond and stock valuation scores. Since all topics met the minimum target, no additional actions were taken.

BBA Disciplinary Knowledge – Marketing

Assessment was performed in 10 sections of MKT 350 in Winter 2014. The sample includes all students except accounting students (accounting students were assessed separately). A brief exam was administered that examined 181 students in the following four topics:

1. Marketing Mix/4Ps
2. Segmentation/Targeting/Positioning
3. Strategy
4. Marketing Concept

BBA Assessment Results for Marketing Disciplinary Knowledge

	Correct	Total N	% Correct	Category			
Question #1	79	181	43.65%	2			
Question #2	86	181	47.51%	4			
Question #3	78	181	43.09%	4			
Question #4	174	181	96.13%	1			
Question #5	148	181	81.77%	3			
Questiin #6	144	181	79.56%	2			
Question #7	115	181	63.54%	1			
Question #8	132	181	72.93%	2			
Question #9	73	181	40.33%	3			
Question #10	68	181	37.57%	2			
Total	**1097**	**1810**	**60.61%**				
Marketing Assessment Categories:			**Correct**	**Total**	**% Correct**	
1. Marketing Mix/4Ps				289	362	79.83%	
2. Segmentation/Targeting/Positioning				423	724	58.43%	
3. Strategy				221	362	61.05%	
4. Marketing Concept				164	362	45.30%	

BBA-Accounting Assessment Results for Marketing Disciplinary Knowledge

Assessment Results:

	Correct	Total	% Correct	Category			
Question #1	21	36	58.33%	2			
Question #2	20	36	55.56%	4			
Question #3	18	36	50.00%	4			
Question #4	34	36	94.44%	1			
Question #5	29	36	80.56%	3			

Question #6	29	36	80.56%	2				
Question #7	22	36	61.11%	1				
Question #8	30	36	83.33%	2				
Question #9	21	36	58.33%	3				
Question #10	14	36	38.89%	2				
Total	**238**	**360**	**66.11%**					
Marketing Assessment Categories:					**Correct**	**Total**	**% Correct**	
1. Marketing Mix/4Ps					56	72	77.78%	
2. Segmentation/Targeting/Positioning					94	144	65.28%	
3. Strategy					50	72	69.44%	
4. Marketing Concept					38	72	52.78%	

The target for the assessment was to have students score 70% or higher on average. In both samples (BBA and BBA – Accounting) Students achieved 79.8% correct on the "Marketing Mix/4Ps" topic but scored below 70% on the other three topics.

Closing the loop

BBA Disciplinary Knowledge – Accounting

Assessment was performed in Accounting 212 and 213 classes in the Winter and Fall of 2014. Not all classes participated in the assessment. In the future, all classes will be required to participate. A problem was designed to test the accounting skills of the students. The same problem was assigned in all participating classes.

Result

The following table presents the average score for each class. The target was for the average score on the problem to be C (75%) or above.

Semester	Class	Number of Students	Percent Correct
Winter 2014	ACC 212	201	86.0%
	ACC 213	258	79.6%
Fall 2014	ACC 212	386	79.9%
	ACC 213	188	81.2%

The target of an average of 75% or better was met.

Closing the Loop

The results were sent to the chair of the Accounting Department and to the Dean of the Seidman College, and the Coordinator of the ACC 212 and ACC 213 classes. Since the target was met, no changes will be made in response to the assessment. Not all sections of the classes participated in this assessment. In the future all sections will be assessed. Additionally, in future assessments performance will be classified according to performance in various skills rather than averaged overall.

BBA Disciplinary Knowledge-Economics

ECO 210 and ECO 211

Exam Creation and Implementation
During the Fall 2013 and Winter 2014 semesters a group of Economics Department faculty created and refined a pool of multiple-choice questions. The topics were chosen using material required by the Syllabi of Record and the Michigan Test for Teacher Certification expectations. This group confirmed the selected topics are accessible across a variety of mainstream textbooks. The group selected fourteen questions from across the required content areas for each of the exams.

All department faculty teaching ECO 210 and ECO 211 were asked to volunteer their classes to participate in the assessment process. Four sections of ECO 210 and five sections of ECO 211 took the exam. Faculty chose how to incentivize student performance on the comprehensive exam, with some choosing to offer the exam as extra credit while others included it as part of the final exam score.

Assessment Results and Recommendations
Exams were scored with results provided in Tables 1 through 5. Tables 1 and 2 show that means differ significantly between highest and lowest performing sections on the Macroeconomics exam ($t = 4.53$; $p < 0.01$) and the Microeconomics exam ($t = 2.38$; $p = 0.02$). Table 3 and Table 4 show that no questions have a negative Discrimination Index, providing evidence that the exam questions were of high quality.

Students performed well overall on both exams, but some areas provide opportunities for improvement. Macroeconomics results show some need to ensure coverage of the basic topic of scarcity and there were mixed results on fiscal policy, stagflation, and the effects of income taxes. The Microeconomics assessment yielded marginal results on market structures (perfect competition, oligopoly, and efficiency).

Table 5 contains assessment results by major. The differences in highest-performing and lowest-performing major categories are not significant in either case (Macro: $t = 1.235$, $p = 0.220$; Micro: $t = 0.1615$, $p = 0.872$).

This most recent assessment indicates a number of areas that should be addressed in future work: inclusiveness of the assessment process, increased coordination between assessment bodies and the department, and the department making some critical choices about how classes are taught.

First, refining and expanding the pool of exam questions must be an ongoing task. The department assessment committee should also choose cutoffs for evaluating student outcomes. The current evaluation uses 50% as the cutoff for "acceptable," but this was not vetted by an inclusive group of faculty. Based on the concerns voiced by faculty (particularly part-time faculty), this process needs to be run by a committee of both part-time and tenure-track faculty to ensure trust and understanding as assessment requirements continue to rise.

Second, the GVSU Assessment Committee, SCB Assessment Director, and Economics Department must work to clearly communicate the assessment schedule to faculty. Coordination is currently lacking, leaving the Department scrambling to coordinate the timelines and expectations of each accrediting body. This process needs to be more clearly communicated to the department chair, faculty, and students. Similarly, the Department needs to clearly communicate content expectations and provide sample questions to both faculty and students.

Finally, Economics faculty members need to decide whether and how to motivate students and faculty to elicit performance on the assessments. The faculty need to choose whether to use a common final exam, whether to require comprehensive exams, or neither. Work should also be done to align content within the classes and provide oversight on the amount of time to be spent on each topic.

Table 1: Introductory Macroeconomics (34 to 39 students per section)		
Faculty ID#	Mean Correct (of 14)	Sample Std. Dev.
1	10.18	1.90
2	10.51	2.34
3	8.28	1.83
4	9.94	2.01
Pooled	9.74	2.19

Table 2: Introductory Microeconomics (32 to 39 students per section)		
Faculty ID#	Mean Correct (of 14)	Sample Std. Dev.
5	9.15	2.39
6	8.74	3.04
7	9.79	2.38
8	10.00	2.06
9	10.29	2.38
Pooled	9.60	2.51

Table 3: Item Analysis by Section, Macroeconomics

	Faculty ID #1	Faculty ID #2	Faculty ID #3	Faculty ID #4	Pooled Mean	Discrimination Index	General Topic
1	33	35	31	62	39.77	28	Scarcity
2	95	95	97	100	96.66	8	Opportunity Cost
3	97	92	94	97	94.99	10	Gains From Trade
4	85	97	72	94	86.93	33	GDP Components
5	79	89	69	76	78.37	41	GDP Definition
6	97	97	94	97	96.26	0	Growth
7	72	81	56	71	70.10	59	Supply and Demand
8	46	41	39	35	40.45	41	Income Tax
9	62	65	8	41	44.55	64	Stagflation
10	64	57	64	76	65.02	44	Currency Appreciation
11	74	76	33	68	63.00	69	Fiscal Policy
12	79	81	81	71	78.14	41	Monetary Policy
13	49	54	28	21	38.57	56	Fiscal Policy
14	85	92	61	85	80.86	36	Monetary Policy

Note: class sizes removed to keep faculty anonymous, but all ranged between 34 and 39.

Table 4: Item Analysis by Section, Microeconomics

	Faculty ID #5	Faculty ID #6	Faculty ID #7	Faculty ID #8	Faculty ID #9	Pooled Mean	Discrimination Index	General Topic
1	85	74	95	97	94	89.05	22	Benefits of Trade
2	91	74	95	84	91	87.19	26	Comparative Advantage
3	76	83	90	91	94	86.93	26	Income Elasticity
4	97	91	97	97	97	95.79	15	Production Possibilities
5	61	51	72	66	69	63.98	39	Monopolistic Competition
6	30	37	54	50	51	44.69	65	Perfect Competition
7	48	49	46	41	51	47.07	63	Efficiency / Invisible Hand
8	76	69	79	84	77	76.94	50	Price Elasticity
9	73	66	79	91	77	77.05	43	Substitutes / Complements
10	55	54	38	41	49	47.21	63	Oligopoly
11	64	71	38	50	51	54.39	46	Micro Vs Macro
12	36	49	72	63	74	59.29	72	Opportunity Cost
13	55	49	38	59	63	52.33	48	Market Failures
14	70	57	85	88	89	77.88	35	Price Controls (Ceiling)

Note: class sizes removed to keep faculty anonymous, but all ranged between 32 and 39.

Table 5: Summary Statistics, by Major

	Major	N	Mean Correct (of 14)	Sample Standard Deviation
Macro	Accounting	27	10.04	1.99
	Business, Non-Acc	70	9.44	2.20
	Other	46	10.02	2.29
	Total	*146*	*9.74*	*2.19*
Micro	Accounting	33	9.73	2.25
	Business, Non-Acc	83	9.81	2.10
	Other	40	9.83	2.91
	Total	*174*	*9.60*	*2.51*

Note: *Total* includes students who did not indicate a Group.

BBA – Disciplinary Knowledge – Management

During the winter 2014 semester six sections of MGT 331 completed the same questionnaire at the "same" time (end of semester) covering four topics common to textbooks used in MGT 331. Because there is no standardization of curriculum in practice in MGT 331, textbooks were examined for common themes. And because there is no standardization in choice of textbook, finding common themes was difficult. However, the test covered four themes: motivation (4 items), leadership (4 items), groups and teams (4 items), and communication (2 items).

The results are summarized in the attached table. They are presented by topic and by student groups. Students answered a question about their majors and this was the basis for classifying them into one of three groups: Accounting majors (ACC), business majors other than accounting (Bus-not ACC), and majors in areas outside of the business school (non-BUS).

Number of Correctly Answered Questions

Topic	Question	Accounting n=28	Business n=100	Non Business N=55	Total N=183	Correct (%)
Motivation	1	7	24	17	48	26.2%
	2	17	51	28	96	52.5%
	3	12	48	35	95	51.9%
	4	8	45	30	83	45.4%
Communication	5	24	83	44	151	82.5%
	6	19	71	44	134	73.2%
Groups and Teams	7	24	75	43	142	77.6%
	8	21	73	44	138	75.4%
	9	9	51	19	79	43.2%
Leadership	10	17	66	37	120	65.6%
	11	18	56	32	106	57.9%
	12	10	45	30	85	46.4%
	13	18	46	27	91	49.7%

The target for the assessment is for the students to answer the questions correctly 70% of the time. Both Motivation and Leadership miss the target for every question.

Closing the Loop

BBA – Accounting
Goal 3: Effective Writer

Goal; 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.

Accounting Majors enrolled in five sections of MKT 350 – Marketing Management were given a written assignment in Fall 2013. The assignment used the rubric attached below and was graded in the summer of 2014 by a professor from Grand Valley's writing department.

Results

The target for the assessment was for the average score to be above 3.0 and for at least 70% of all students to score at least 3 or above. The results are as presented below:

Table:

	Level 1	Level 2	Level 3	Level 4	Average	% scoring 3 or 4
Thesis/Purpose	1	4	14	6	3.0	80%
Structure	2	5	9	9	3.0	72%
Support of Ideas	0	7	15	3	2.84	72%
Organization	0	6	17	2	2.84	76%
Mechanics	2	4	16	3	2.8	76%
Style	0	6	16	3	2.88	76%

The target of 70% or more scoring at or above level 3 was met by all traits. However the overall average above 3.0 was not satisfied or just marginally satisfied by all traits indicating that improvement is needed in every trait.

The following table compares the performance of the assessment in 2010 to that in 2013.

Trait	Winter 2010	Fall 2013
Thesis/Purpose	3.33	3.0
Structure	3.39	3.0
Development and Support Of Ideas	3.23	2.84
Organization	3.13	2.84
Mechanics	3.16	2.8
Style	3.13	2.88

The Fall 2013 performance was below the Winter 2010 performance in every trait.

Closing the loop

WRITING SKILLS RUBRIC
BBA in ACCOUNTING

	Level 1	Level 2	Level 3	Level 4
Thesis/ Purpose	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.
Structure	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.
Development and Support Of Ideas	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.
Organization	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.
Mechanics	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.
Style	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.

FIMBA
Goal 4 Disciplinary Knowledge

FIMBA Objectives
        4.1   Demonstrate basic knowledge of each business discipline.
        4.2   Solve practical problems using various disciplines.

The Disciplinary Knowledge assessments for Economics, Marketing, Accounting, and MIS were performed in MBA 615 in Fall 2013. The assessment for Finance was performed in MBA 604 in the Summer of 2014. The assessment for Management is scheduled to be performed in MBA 615 in Fall 2014. All assessment activities were performed using examinations that tested for four or five key issues in the Discipline.

Target: The grade is assigned as follows:
        Grade of 1 indicates Inadequate Mastery (less than 73%)
        Grade of 2 indicates Weak Mastery (73 to 80%)
        Grade of 3 indicates Acceptable Mastery (80-87%)
        Grade of 4 indicates Strong Mastery (87-93%)
        Grade of 5 indicates Excellent Mastery (93-100%)
The target is for all students to score 3 or better overall.

Skills and Knowledge -Marketing

Student	SWOT	Sales Mgt	Vendor Analysis	Promotion Strategy	Research	Overall
101	80	92	85	83	88	3
102	80	93	85	85	88	3
103	80	95	85	91	88	4
104	80	93	86	88	88	4
105	83	95	82	85	85	3
106	80	94	85	89	88	4
107	80	95	82	85	85	3
108	80	95	85	71	88	3
109	80	92	86	92	88	4
110	80	92	88	80	88	3
111	80	92	82	85	85	3
112	83	90	82	91	85	3

Students performance is strong with all students achieving a 3 or 4 overall score. In examining the individual categories tested. The weakest was SWOT analysis with most students scoring 80% which is on the boundary between Weak Mastery and Acceptable Mastery. The results will be circulated to the Chair of the Marketing Department, the Chairman of the FIMBA committee and the Dean of the Seidman School of Business. Comments will be incorporated into the final report.

Skills and Knowledge – Economics

The Economics disciplinary knowledge was assessed with an examination in MBA 615 in the Fall 2014.

Student	Elasticity	5 forces/ Entry Barriers	Pricing	Vendor Analysis
1	94	95	75	92.5
2	96	85	95	90
3	90	80	97.5	90
4	98	95	97.5	90
5	93	95	95	95
6	94	85	95	85
7	94	85	87.5	95
8	84	85	92.5	80
9	84	80	75	87.5
10	85	95	97.5	82.5
11	91	80	92.5	85
12	91	80	95	87.5

Analysis: The target is for all students to score 80% in each category. Students' performance is strong with all students scoring above 80% in every area with two exceptions. Two students scored a 75% in Pricing. The results will be circulated to the Chairman of the FIMBA committee, the chair of the Economics Department, and to the Dean of the Seidman School of Business.

Skills and Knowledge – Accounting

The Accounting disciplinary knowledge was assessed with an examination in MBA 615 in Fall 2014.

Student	Classification Of Costs	Cost Job Order	Cost ABC	Capacity Cost
1	100	100	86.3	100
2	50	66.7	78.4	50
3	50	100	96.1	100
4	100	66.7	84.3	83.3
5	100	66.7	90.1	100
6	75	100	96.1	100
7	75	66.7	98.0	83.3
8	75	100	96.1	83.3
9	100	50	96.1	100
10	50	100	90.2	100
11	100	100	96.1	100
12	75	100	96.1	100

	Inadequate Mastery <73%	Weak Mastery 73-79.9%	Acceptable Mastery 80-86.9%	Strong Mastery 87-92.9%	Excellent Mastery 93-100%
Classification of Costs	7				5
Product Costing – Job Order	5				7
Product Costing - ABC		1	2	2	7
Capacity Cost Measurement	1		3		8

Analysis: The target is for students to score 80% or greater in each category. By category the performance was as follows: Of the twelve students in the class, the topic "Classification of Costs" had seven students performing at inadequate mastery and the topic "Product Costing-Job Order" had five students performing at inadequate mastery.

Skills and Knowledge – MIS/ERP

MIS/ERP skills and knowledge was assessed using a series of projects and assignments in MBA 615. The total points that could be earned upon completion of the assignments was 100 points. The following are the scores awarded the students in each category. The target for all students for acceptable mastery was to earn 80 points or more in each topic. The assessment was performed by the faculty member teaching the MIS/ ERP portion of MBA 615.

Student	Financial Accounting	Procurement	Fulfillment	Production	Material Planning	Across Disciplines
1	97.5	98.3	95.8	100	96.7	94.2
2	100	98.3	100	100	96.7	98.3
3	90.0	95.8	100	95.8	98.3	93.3
4	98.3	95.8	100	100	92.5	100
5	95.8	91.7	97.5	91.7	100	93.8
6	98.3	84.2	98.3	86.7	75.0	97.5
7	97.5	96.7	98.3	100	98.3	97.5
8	100	83.8	100	100	95.0	100
9	98.3	90.8	100	100	100	100
10	98.3	96.7	98.3	98.3	96.7	100
11	92.3	93.3	100	98.3	98.3	95.8
12	100	88.3	100	100	100	100

Analysis: With a few exceptions, students successfully completed the assignments in MIS/ERP and exhibited mastery of the topic. These results were provided to the Chairman of the ERP committee, the Chairman of the Management Department, and the Dean of the Seidman School of Business. No additional action is planned for the MIS/ERP disciplinary knowledge assessment of FIMBA.

Skills and Knowledge – Finance

Finance disciplinary knowledge was assessed in MBA604 in the summer of 2014. The following presents the results.

Student	TVM	Fin Statement Analysis	Capital Budgeting Analysis	Cost of Capital
1	83	90	88	85
2	98	95	97	70
3	78	100	83	45
4	78	95	57	55
5	93	95	83	95
6	83	50	83	60
7	55	95	88	100
8	93	100	87	80
9	83	85	93	75
10	75	85	88	90
11	100	85	95	95
12	90	95	77	75
13	75	85	83	65

	Inadequate Mastery (<73%)	Weak Mastery (73-79%)	Acceptable Mastery (80-86%)	Strong Mastery (87-92%)	Excellent Mastery (93-100%)
Time Value of Money	1	4	3	1	4
Financial Statement Analysis	1	0	4	1	7
Capital Budgeting Analysis	1	1	4	4	3
Cost of Capital	5	2	2	1	3

Analysis: The goal is for all students to obtain 80% or better in each category. In the time value of money 5 students performed below 80% and in Cost of Capital 7 student performed below 80%.

Closing the Loop

FIMBA
Goal Five: Using ERP

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.*

Two separate assessments were performed (summer of 2013 and summer of 2014). The results of both assessments are presented here. The Assessments were performed in MBA 603 – Basics of Integrated Business Processes.

Multiple choice questions, short answer questions, and essay questions were given to students on a mid term exam and on the final Exam. The following table gives a summary of the types and number of questions used to measure each objective:

Summer 2013

		Assessment Is Based Upon	
		Mid Term Exam	**Final Exam**
5.1 Identify the organizational and Master Data	Organizational Data	5 multiple choice questions	4 multiple choice questions
	Master Data	7 multiple choice questions and 2 short answer questions	9 multiple choice questions and 1 short answer question
5.2 Key Processes	Processes	15 multiple choice questions, 3 short answer questions and one essay question.	28 multiple choice questions, 4 short answer problems and one essay question.
	Transactions	3 multiple choice questions and three short answer questions.	1 multiple choice question and one essay question.

Summer 2014

		Assessment Is Based Upon		
		Mid Term Exam	**Final Exam**	**Other**
5.1 Identify the organizational and Master Data	Organizational Data	5 multiple choice questions	4 multiple choice questions	
	Master Data	7 multiple choice questions and 1 short answer questions	10 multiple choice questions and 1 short answer question	
5.2 Key Processes	Processes	15 multiple choice questions, 2 short answer questions and one essay question.	25 multiple choice questions, 5 short answer problems and one essay question.	
	Transactions	3 multiple choice questions and three short answer questions.	1 multiple choice question and one essay question.	Four Quizzes

Results

For each student, the percentage of correct answers over both exams was calculated. Then each student was assigned a grade for each trait (objective) as shown in the tables below. The target for the assessment was for all students to be assigned a grade of at least "Weak Mastery" (i.e. score at least 73%), and for the average of all students to be above 80%. The results were mixed with some objectives satisfying the target and some missing the target.

2013

	Inadequate Mastery <73%	Weak Mastery 73-79.9%	Acceptable Mastery 80-86.9%	Strong Mastery 87-92.9%	Excellent Mastery 93-100%	Category Overall Average
Organizational Data	1		5	3	3	86.3%
Master Data	3	3	3	3		77.7%
Processes	1	2	4	4	1	84.0%
Transactions		5	4	3		83.0%

For 2013, the "Transactions" objective met the target. The "Organizational Data" and "Processes" largely met the goal with the exception that one student scored in the lowest category. The Master data objective had 3 students scoring below 73% and an overall average below 80%.

2014

	Inadequate Mastery <73%	Weak Mastery 73-79.9%	Acceptable Mastery 80-86.9%	Strong Mastery 87-92.9%	Excellent Mastery 93-100%	Category Overall Average
Organizational Data	4	1	1	3	4	85.1%
Master Data	6	3	1	3		74.4%
Processes	3	4	3	3		78.4%
Transactions	1	4	3	1	2	80.1%

In 2014, the objective "Transactions" met the target with the exception of one student scoring in the lowest category. The other three objectives (Organizational Data, Master Data, and Processes) had some students performing below 73%. Over both years students performed well in "Transactions" and less well in "Master Data." The trait "Master Data" is the most difficult of the traits and the results in both years reflect this. To perform well in "Transactions" students must bring together skills in all of the other traits. Thus, although the results in "Master Data" is below the target, the students were still able to perform well in "Transactions." The results suggest that overall performance can be improved by addressing the weakness in the "Master Data" trait.

Closing the loop:

Goal 6. Seidman MST graduates will be effective in analyzing and resolving tax problems. They will be able to
        6.1   effectively assess test facts,
        6.2   correctly identify tax issues, and
        6.3   apply pertinent tax law to the facts and issues.

Assessment was performed in the Fall of 2013 in ACC 636 (MST Capstone). A research/written memo project was assigned. The project presented a factual situation and numerous tax issues to be analyzed, researched, and resolved in a formal tax research memorandum. Two professors in the MS Tax program separately graded the papers. The average of the grades are reported in each category.

The grades are based on a rubric (attached) that has 1 as the lowest and 4 as the highest score. The target is for the students on average to score 3 or above.

Results:

The following table presents the results for the eight students.

Student	Analysis of Client Facts	Issues Identification	Application of Tax Law	Development of Solutions
1	3.6	3.25	3.5	3.6
2	3.5	3.3	3.85	3.65
3	2.9	2.9	2.65	2.78
4	3.7	3.7	3.65	3.7
5	2.5	2.6	2.35	2.1
6	3.3	3.35	2.75	3.25
7	3.4	3.35	2.7	2.4
8	2.9	2.85	2.65	2.65
Average	3.23	3.16	3.01	3.01

Student's average score was above 3.0 for all four categories.   Despite meeting the target on average in each criteria a closer and more granular (rather than aggregate) look at the results indicates some areas of weakness. Average student scores in "Application of Tax Law" and "Solutions and Recommendations" were just marginally above 3.0. Several grades in those categories were below 3.0.

The next table compares the results to results from earlier assessments.

	2005-2006	Fall 2008	Fall 2013
6.1 Client's Facts	2.91	3.36	3.23
6.2 Identification of Issues	3.25	3.18	3.16
6.3 Application of Tax Law	2.50	2.82	3.01
6.4 Development of Solutions	2.41	3.0	3.01

Comparison across the three assessments shows improvement over time.

Closing the Loop

The results were examined by the Chairman of the MS Tax Advisory Board. The Chairman indicated that "Application of Tax Law" and "Solutions and Recommendations" topics should be addressed in ACC 622 Tax Research and ACC 624 Corporate Tax. The Chairman discussed these results with the MS TAX faculty and they agreed to add additional instruction time to assure that these two marginal topics receive appropriate attention. Since in aggregate the target was met, no additional action was taken. This topic will be assessed again in three years.

MST TAX PROBLEM RUBRIC

Criteria	Level 1	Level 2	Level 3	Level 4
Effective analysis of client's facts	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.
Identification of relevant issues	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.
Application of appropriate tax law	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.
Development of effective solutions or resolutions for each issue	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.

MSA
Fall 2013

Goal 4: Ethical Reasoning

Goal 4: Seidman MSA graduates will be prepared to recognize and respond to ethical questions encountered in the practice of business. 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,
4.5   identify the role of the professional accountant in an ethical situation.

Assessment was performed in the Fall of 2013 in two sections of ACC 607 - Ethics for Accountants. Students examined a case addressing when patients should get access to experimental drugs. There were 24 students total in the two classes and all students participated in the assessment.

Results

The following table shows the number of students performing at each level for each trait. The Knowledge of Standards trait was not examined in the assessment.

	Level 1	Level 2	Level 3	Level 4	Avg	% above 3
Identification of ethical issues	0	6	10	8	3.1	75.0
Application of theories	0	11	9	4	2.7	54.2
Personal Voice	0	9	9	7	2.9	66.7
Knowledge of Standards	N/A	N/A	N/A	N/A	N/A	N/A
Governance Recommendations	0	5	13	6	3.0	79.2

The results of the 2008/2009 assessment are also presented for comparison in the following table:

	2008/9	Fall 2013
Identification of ethical issues	3.3	3.1
Application of theories	2.6	2.7
Personal Voice	3.2	2.9
Knowledge of Standards	2.4	N/A
Governance Recommendations	2.3	3.0

Instructors Comments

Identification of Ethical Issues: 75% of the students were rated either 3 or 4. Students appear to be doing an adequate job of identifying ethical issues.

Application of Ethical Theories/Models: 54% of the students were rated either 3 or 4. In the future more time will be spent in class discussing ethical approaches to decision making and applying these approaches to specific situations.

Personal Voice and Action: 67% of the students were rated either 3 or 4. I believe part of the reason for the lower score is that the instructions on the assignment were not clear enough. It was evidently not clear that students were supposed to more clearly indicate how they would behave in this situation.

Knowledge of Standards: This criterion was not addressed in this assignment. If a similar assessment tool is used in the future, a separate assessment should be made of the AICPA Professional Code of Conduct.

Governance Recommendation: 79% of the students were rated either 3 or 4. Student response was adequate on this criterion.

MSA ETHICAL REASONING RUBRIC

Criteria	Level 1	Level 2	Level 3	Level 4
Identification of Ethical Issues	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.
Application of Ethical Theory/Models	Application of consequentalist, deontological and virtue ethical decision making models to complex situation is sparse or missing.	Application of consequentalist, deontological and virtue ethical decision making models to complex situation is superficial or incomplete.	Good application of consequentalist, deontological and virtue ethical decision making models; may miss some details or nuances.	Completely and thoughtfully applies consequentalist, deontological and virtue ethical decision models to complex situation.
Personal Voice and Action	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.
Knowledge of Standards	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.
Governance Recommendation	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.

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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.

This objective was assessed in ACC 620 – Accounting Theory in summer 2013 and fall 2014. The rubric used in the assessment is attached below:

Results:

Nineteen Students gave oral presentations in the class. The class professor used the attached rubric to assign grades for the assignment. The results are presented in the following table:

Results of Assessment - Fall 2014

	Fail	Competent	Proficient	% Competent or Proficient
Topic Choice	0	6	13	100%
Organization	0	4	15	100%
Information Content	0	3	16	100%
Communication Aids	0	10	9	100%
Vocal Delivery	3	12	4	84.2%
Nonverbal Communication	3	12	4	84.2%
Creativity	0	12	7	100%
Audience Interaction	1	9	8	94.4%

The target is for all students to score competent or better in every trait. A comparison with the Summer 2013results are shown in the following table. Summer 2013 was used a rubric with a four point scale. Students who scored 3 or 4 on the four point scale are considered competent.

	Summer 2013 % Competent	Fall 2014 % Competent
Number of Students	8	19
Topic Choice	Not Measured	100%
Organization	100%	100%
Information Content	75%	100%
Communication Aids	100%	100%
Vocal Delivery	100%	84.2%
Nonverbal Communication	62.5%	84.2%
Creativity	100%	100%
Audience Interaction	87.5%	94.4%

Performance in both assessments was strong with some exceptions. Some Students were weak in Audience Interaction, Nonverbal Communication, and Vocal Delivery. Information content showed improvement from the earlier assessment.

Closing the loop:

MBA
Goal 5: Written Communication

Goal 5: *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.

The assessment for Objective 1.1 and 1.3 was performed in the Fall 2013. Twenty students in BUS 681 – Strategy were given a written assignment. The assignment was graded by a professor from Grand Valley's writing department using the rubric provided below.

Results:

The target for the assessment is for the average for all students to be above 3.0. The results are presented in the following table:

Table: Scores for sample of 20 Students in Bus 681 in Fall 2013

	Level 1	Level 2	Level 3	Level 4	Average	% scoring 3 or 4
Content	0	3	10	7	3.2	85%
Organization	0	6	8	6	3.0	70%
Tone	0	1	18	1	3.0	95%
Mechanics	0	7	11	2	2.75	65%
Style	0	12	7	1	2.45	40%

Student performed above the target for Content and Tone and performed below the target for Organization, Mechanics, and Style. The results were especially weak for Mechanics and Style.

Closing the Loop:

MBA WRITTEN COMMUNICATION RUBRIC

Criteria	Level 1	Level 2	Level 3	Level 4
Content	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.
Organization	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.
Tone	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.
Mechanics	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.
Style (Including References)	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