Fermanian School of Business
Accounting Major PLO #A1 Assessment
2020-2021

Learning Outcome:
Accounting Major PLO #A1: Exhibit detailed knowledge of accounting and federal tax regulations.

Outcome Measure:
Accounting Major-Specific Exit Exam Results – implemented Spring 2018

Criteria for Success:
Score at or above 60 on the Accounting Major-Specific Exit Exam.

Aligned with DQP Learning Areas (circle one or more but not all five):
1. Specialized Knowledge
2. Broad Integrative Knowledge
3. Intellectual Skills/Core Competencies
4. Applied and Collaborative Learning, and
5. Civic and Global Learning

Longitudinal Data:
Accounting Major-Specific Exit Exam - Average Student Score:

Semester	N[1]	Score
Spring 2018	17	59
Spring 2019	21	53.8
Spring 2021	13	54.2

Conclusions Drawn from Data:

The Accounting Major-specific exit exam was implemented in Spring 2018. Based on the initial score of 59, the criteria for success was set at 60.

No data was collected in Spring 2020 due to Covid.

The criteria for success was not achieved in any of the three periods assessed. Spring 2021 scores increased slightly above Spring 2019 scores.

Changes to be Made Based on Data:

Based on the limited data, no changes are recommended at this time. The assessment committee will revisit the criteria for success in Fall 2021.

[1] Number of Students Taking Test

Fermanian School of Business
Accounting Major PLO #A3 Assessment
2020-2021

Learning Outcome:
Accounting Major PLO #A3: Evaluate tax positions and planning opportunities based on federal tax knowledge.

Outcome Measure:
PLO #A3: ACC4011 – Client Tax Letter (assessed every Spring)

Criteria for Success:
PLO #A3: The average score for each criteria of the Accounting Major PLO #A3 Rubric will be a 3.0 or higher out of 4.0.

Aligned with DQP Learning Areas (circle one or more but not all five):
1. Specialized Knowledge
2. Broad Integrative Knowledge
3. Intellectual Skills/Core Competencies
4. Applied and Collaborative Learning, and
5. Civic and Global Learning

Longitudinal Data:

Accounting Major PLO #A3 Rubric – Average Student Score:

Semester	# of Assessments	Major Issues Identified	Friend's Advice	Alternatives and Recommendations	Total
Spring 2017	36	3.08	2.78	2.47	2.78
Spring 2018	34	3.47	3.21	3.47	3.38
Spring 2019	40	2.53	3.00	2.48	2.67
Spring 2020	38	2.79	2.92	2.63	2.78
Spring 2021	26	2.73	2.77	2.65	2.72

Conclusions Drawn from Data:

The criteria for success (average of 3.0 or higher out of 4.0) was met in the rubric criteria area of Major Issues Identified and Friend's Advice in two of the five semesters. However, Major Issues Identified has been below criteria for success the last three semesters and Friend's Advice the last two semesters. The average student score met the criteria for success in the area of Alternatives and Recommendations in only one of the five semesters.

Changes to be Made Based on Data:

In AY 21-22, the instructor will continue to review and adjust course content, as necessary, in order to better prepare students to: (1) identify major issues, and (2) provide alternatives and recommendations as it relates to tax issues. In addition, the accounting faculty will add technical writing exercises in ACC3070, ACC3071, and ACC4021 (all courses taken prior to ACC4011). Data will continue to be collected and all areas will be monitored.

ACCOUNTING MAJOR PLO #A3 RUBRIC

Point Loma Nazarene University Accounting Major Learning Outcome #A3: Evaluate tax positions and planning opportunities based on federal tax knowledge.

Criteria	Excellent 4	Meets Expectations 3	Needs Improvement 2	Does Not Meet Expectations 1
Major Issues Identified	Letter clearly identifies all relevant issues regarding the choice of business form. No or little room for improvement.	Letter identifies most of the relevant issues regarding the choice of business form. Very little room for improvement.	Letter identifies a few of the major issues regarding the choice of business form. Acceptable, but some room for improvement.	Letter lacks identification of relevant business forms. There is much room for improvement.
Friend's Advice	Letter clearly articulates the reasonableness of friend's advice. Backs opinion with strong personal knowledge and evidence tax laws.	Letter mentions the reasonableness of friend's advice. Backs opinion with better than average personal knowledge and evidence of tax laws.	Letter implies the reasonableness of friend's advice. Backs opinion with somewhat average personal knowledge and/or average evidence of tax laws.	Letter does not address the reasonableness of friend's advice. Opinion is missing and/or has no personal knowledge or evidence of tax laws to support it.
Alternatives and Recommendations	All viable alternatives and recommendations are clearly identified and explained.	Most of the obvious viable alternative and recommendations are identified and explained.	Some of the viable opportunities are identified, but explanation is present but could use some improvement.	Few, if any, viable opportunities are identified with little or no explanation.

Average Score: _____ (Total/# of criteria)

Note 1: All criteria are weighted equally