Fermanian School of Business
Accounting Major PLO #A1 Assessment
2021-2022

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

Outcome Measure:
Accounting Major-Specific Exit Exam Results

Criteria for Success:
Score at or above 55 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
Spring 2022	12	54.8

Conclusions Drawn from Data:

The Accounting Major-specific exit exam criteria for success was changed to 55 effective AY 21-22.

No data was collected in Spring 2020 due to Covid.

The criteria for success was not achieved in three of the four periods assessed. The scores have increased in the last three periods, and the most recent score is only 0.20 points below the criteria for success.

Changes to be Made Based on Data:

Based on the increasing scores over the last three periods, and given that the most recent score is only 0.20 points below the criteria for success, no changes are recommended at this time. This data will continue to be closely monitored.

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[1] Number of Students Taking Test

Learning Outcome:
Accounting Major PLO #A2: Prepare a set of consolidated financial statements using financial accounting knowledge.

Outcome Measure:
PLO #A2: ACC4021 – Exam 2 Consolidation Problem - Implemented Fall 2021

Criteria for Success:
PLO #A2: The average score for each criteria of the Accounting Major PLO #A2 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	Preparation of Consolidation Entries	Preparation of Consolidated Financial Statements	Total
Fall 2021	**32**	3.44	3.09	3.27

Conclusions Drawn from Data:
This PLO and related assessment was implemented Fall 2021.

The criteria for success (average of 3.0 or higher out of 4.0) was met in all areas.

Changes to be Made Based on Data:
Data will continue to be collected and monitored in future semesters.

ACCOUNTING MAJOR PLO #A2 RUBRIC

Point Loma Nazarene University Accounting Major Learning Outcome #A2: Prepare a set of consolidated financial statements using financial accounting knowledge.

Criteria	Excellent 4	Meets Expectations 3	Needs Improvement 2	Does Not Meet Expectations 1
Preparation of Consolidation Entries	The preparation of consolidation entries is accurate and shows an understanding of all elements of the eliminations required to consolidate two sets of financial statements.	The preparation of consolidation entries is mostly accurate and shows an understanding of most elements of the eliminations required to consolidate two sets of financial statements.	The preparation of consolidation entries is somewhat accurate and shows an understanding of some elements of the eliminations required to consolidate two sets of financial statements.	The preparation of consolidation entries is not accurate and does not show an understanding of the elements of the eliminations required to consolidate two sets of financial statements.
Preparation of Consolidated Financial Statements	Consolidated financial statements are correct and all sub-columns are correct.	Consolidated financial statements are mostly correct, most sub-columns are correct.	Consolidated financial statements are not correct, but some sub-columns are correct.	Consolidated financial statements are not correct and few, if any, sub-columns are correct.

Average Score: _____ (Total/# of criteria)

Note 1: All criteria are weighted equally

Fermanian School of Business
Accounting Major PLO #A3 Assessment
2021-2022

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

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
Spring 2022	28	3.36	3.46	3.04	3.29

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 three of the five semesters, including the most recent. The average student score met the criteria for success in the area of Alternatives and Recommendations in two of the five semesters, including the most recent.

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 added technical writing exercises in ACC3070, ACC3071, and ACC4021 (all courses taken prior to ACC4011). As this change was partially implemented in Fall 2021 (ACC 4021 students from Fall 2021 took ACC 4011 in Spring 2022), it appears that Spring 2022 results were positively impacted by this change; however, the full impact of these changes are expected to be realized in AY 22-23. 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