

**Fermanian School of Business**  
**Accounting Major PLO #A3 Assessment**  
**2015-2016**

**Learning Outcome:**

Accounting Major PLO #A3: Apply knowledge in federal tax regulations to evaluate tax positions and planning opportunities.

**Outcome Measure:**

ACC411 – Client Tax Letter (assessed every Spring beginning Spring 2016)

**Criteria for Success:**

The average score for each criteria of the Accounting Major PLO #A3 Rubric will be a 3.25 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

**Initial Data:**

**Accounting Major PLO #A3 Rubric – Average Student Score:**

Semester	# of Assessments	Major Issues Identified	Analysis of Friend's Advice	Alternatives and Recommendations	Total
Spring 2016	40	3.35	3.48	3.43	3.42

**Conclusions Drawn from Data:**

Based on data, our students met the criteria for success (average of 3.25) in all three categories included on the rubric. Therefore, it appears that the students are understanding and effectively applying their tax knowledge to identify major issues, analyze advice, and make recommendations.

**Changes to be Made Based on Data:**

Based on the data, no changes are recommended at this time. This is a new assignment, so although the criteria for success seems reasonable, if future scores continue to be high, we may consider raising the average score for the criteria for success.

## ACCOUNTING MAJOR PLO #A3 RUBRIC

Point Loma Nazarene University Management Major Learning Outcome #A3: Apply knowledge in federal tax regulations to evaluate tax positions and planning opportunities.

Criteria	Very Good 4	Good 3	Acceptable 2	Poor 1
<b>Major Issues Identified</b>	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.
<b>Blossom's Advice (*no evidence from outside sources is to be used or cited in letter)</b>	Letter clearly articulates the reasonableness of Blossom's advice. Backs opinion with strong personal knowledge and evidence tax laws.	Letter mentions the reasonableness of Blossom's advice. Backs opinion with better than average personal knowledge and evidence of tax laws.	Letter implies the reasonableness of Bloom's advice. Backs opinion with somewhat average personal knowledge and/or average evidence of tax laws.	Letter does not address the reasonableness of Bloom's advice. Opinion is missing and/or has no personal knowledge or evidence of tax laws to support it.
<b>Alternatives and Recommendations</b>	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