

Fermanian School of Business
Accounting Major PLO #A3 Assessment
2019-2020

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	Analysis of Friend's Advice	Alternatives and Recommendations	Total
Spring 2016	40	3.35	3.48	3.43	3.42
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

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 Analysis of Friend's Advice in three of the five semesters. However, Major Issues Identified has been below criteria for success the last two semesters. The average student score met the criteria for success in the area of Alternatives and Recommendations in two of the five semesters.

Changes to be Made Based on Data:

In AY 20-21, the instructor will 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 analyze the overall accounting curriculum to identify an opportunity to add a technical writing exercise in a course taken prior to ACC 4011. Data will continue to be collected and all areas will be monitored.

Approved by Assessment Committee 10.20.20
Approved by FSB Full Faculty 10.21.20

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