

**ASSESSMENT OF LEARNING OUTCOMES**  
**Seidman College of Business**  
**Grand Valley State University**

**Vision Statement:**

To be a preferred source of graduates educated to apply a creative, integrated and cross-disciplinary approach to business.

**Values:**

- Teaching Excellence
- Quality Scholarship
- Community Service
- Ethics and Integrity
- Life-Long Learning
- Diversity
- Collegiality

**Mission Statement:**

The Seidman College of Business provides a rigorous learning environment, with a student focus, a regional commitment, and a global perspective. In its teaching, scholarship, and service activities the College innovates, applies knowledge, and integrates concepts.

**Degree Programs:**

The Seidman College of Business at Grand Valley State University offers five AACSB (Association to Advance Collegiate Schools of Business) accredited degrees:

*The Bachelor of Business Administration:* The BBA core and cognates require 54 credit hours across accounting, economics, finance, management, and marketing. In addition to the core/cognates, students select one of Seidman's 13 majors/emphases, for an additional 18 hours.

*The Bachelor of Business in Accounting:* This degree is accredited separately and consists of the 54 core/cognate hours plus 18 hours in accounting.

*The Master of Business Administration:* The MBA consists of four core courses in Technology, Leadership, Global Competitiveness and Strategy. In addition, students take four directed electives and two open electives, for a total of 33 semester hours.

*The Master of Science in Accounting:* The MSA meets the requirements for CPA certification adopted by the State of Michigan Board of Accountancy. The 33 credit MSA requires five core courses in Financial Statement Analysis, Financial Accounting Systems, International Accounting, Advanced Accounting and Accounting Theory. The remaining 18 credits are selected in conjunction with an advisor.

*The Master of Science in Taxation:* The MST program requires 33 credits, including five core courses (Tax Research and Writing; Corporate Tax I; Estate, Gift, and Tax I; Partnership Taxation; and Taxation Problems). In addition, each student takes two directed electives and four tax electives.

### **Approach to Assurance of Learning Assessment**

#### ***1. Assessment should reflect the school's vision, mission statement and values.***

Seidman's vision is that our graduates will be able to "apply a creative, integrated and cross-disciplinary approach to business". This is a new vision statement, so these efforts are beginning. Our current Assurance of Learning Plan has a few learning objectives that address students' ability to integrate, and the Strategic Planning Committee is soliciting curricula proposals that will help us achieve our vision. As these proposals are approved and implemented, our learning objectives and measures will focus on integration to a greater degree.

Seidman's mission, as well as our "Diversity" value states that we have a global focus. We are therefore assessing international/cultural knowledge in four of our five degrees, with more emphasis in the graduate programs. Our mission further states that we have a regional commitment. Our Assurance of Learning Plan uses regional employers as the assessors for our mock interviews, and one of the cases that is used to assess learning involves a Grand Rapids company. Seidman's mission also stresses the application of knowledge. Most of our assessment measures involve the application of knowledge in the form of case analysis, presentations, mock employment interviews, and behavioral exercises.

Grand Valley State University's Vision encompasses teaching in the liberal tradition to provide all students, regardless of academic major, with a liberal education that "transcends the acquisition of information" and helps students develop "the skills of inquiry, reflection, critical analysis, dialogue, and expression". Seidman's "Teaching Excellence" value reflects the university's vision through its focus on liberal learning, critical thinking, expression, and independent thinking. Consequently, although we have a few content-based learning objectives, most of our learning objectives address liberal education skills.

Finally, Seidman's "Ethics and Integrity" value says that faculty will teach the process of ethical development. We have therefore incorporated an Ethical Reasoning learning goal/objectives into each of our five degree programs.

#### ***2. Assessment should take place at the program level and be developmental in focus.***

Seidman faculty members felt it was important that assessment not become a method of evaluating faculty performance; therefore, we decided that we would not trace assessment data back to individual faculty, thus erasing motivation to inflate assessment results. We wanted faculty members to regard assessment as helpful, not punitive.

At the same time, we realize that there must be accountability in the process. A new Seidman requirement, introduced in Winter 2006, is that faculty members prepare a teaching portfolio to be used in teaching evaluation. As part of this portfolio, instructors will be asked to address how they are meeting each of the learning objectives specified in the syllabus of record for each class. They will be asked to include assignments/tests that demonstrate the incorporation of the objectives.

***3. There should be heavy faculty involvement in the development of the plan and the correction of revealed deficiencies.***

Seidman wanted significant faculty involvement in the development of the Assurance of Learning Plan. Twenty-four faculty members served on one of the four task forces that developed learning goals and objectives; thirty-nine faculty members helped develop the measures. In total, 50 of our full time faculty and three non-regular faculty members were involved in the development process. The complete Assurance of Learning Plan was presented to and/or voted on by the entire Faculty Senate six times.

The faculty will also be heavily involved when assessment results are presented and decisions are made about how to correct curriculum deficiencies. If faculty members are going to assume ownership of the plan, this is where their input and commitment will be most needed. Assessment Committee members, each department, and the Faculty Senate will participate in developing and approving plans to remedy any learning deficiencies uncovered by the assessment process.

***4. We should adhere to the principles of good research design and sound measurement techniques.***

Seidman members talked about how best to collect and process results that would indicate the true state of how well our students are learning designated knowledge and skills. As in any school, we know that some faculty members are more forgiving graders than others. We also know, from a survey of faculty conducted two years ago, that visitors and adjuncts are significantly less rigorous than regular instructors. We concluded we would get the most accurate results if the process of course grading was separated from the process of assessment.

We collected assessment materials across all sections of courses designated for assessment. Because we wanted consistency in measurement, we decided, for the most part, to use a small group of faculty who were briefed to do the actual assessment work. Had we asked that all instructors in each course assess, we would not know whether differences across results were attributable to real learning differences or differences in grading rigor.

Seidman intends to keep investigating the best way to handle assessment grading. For one measure, we used two faculty members working independently on the same student work to get a reliability measure. For a second measure, we did use all the instructors in all the sections of a course to try and determine how well that approach works.

Because we did not use a large group of assessors, we decided to use sampling procedures for some of our measures. In order to ensure representativeness, we chose either a population or a randomly drawn subset for most measures. Whenever we used a sample, we conducted power tests to make sure the sample size was sufficient.

### **Assurance of Learning Process**

Following is a brief description of how the Assurance of Learning Plan was developed and implemented at Seidman. The AOL Director participated in each step and served on all task forces and committees.

#### ***1. Learning goals and objectives were identified.***

The Seidman College Curriculum Committee, comprised of a faculty member from each department plus the Associate Dean, reviewed the BBA in 2004 and developed the learning goals for the program. These were presented to the Faculty Senate, which modified and approved them.

The MBA was reviewed by the MBA Committee in 2005; learning goals and objectives were developed by a ten-member task force of instructors who teach MBA courses. These were presented to the faculty senate, which modified and approved them.

The goals and learning objectives for the BBA in Accounting, the MST, and the MSA were developed by two separate task forces, each comprised of five Accounting instructors. These were presented to and approved by the Accounting Department.

During the process of developing goals and objectives, an AACSB consultant, Kathryn Martell, was brought to Seidman to explain assessment to all faculty members. Dr. Martell held two sessions; every faculty member attended one. An AOL Director was appointed in November, 2005 and an Assurance of Learning Committee was formed in Winter 2006. In total, 24 faculty members served on the task forces that developed learning goals and objectives.

#### ***2. Curriculum was analyzed in each core class for all degrees.***

Following the identification of learning objectives, the College Curriculum Committee requested that all syllabi of record be rewritten by the groups of instructors who taught each core class. The above mentioned committees and task forces then conducted an analysis of core courses in each degree to ascertain how well the current curriculum was addressing the learning objectives.

Three areas of weakness were noted. The most significant deficiency in the curriculum for four of Seidman's degrees was coverage of ethics; it was minimally present in the various cores. Oral communication was also a problem in four of the degrees; although it was covered in many places, coverage was an individual instructor decision and therefore not systematic. International coverage was questionable in the BBA; coverage was scattered across a number of courses, but was the focus of none.

**3. Curriculum changes were made to address some obvious deficiencies.**

The Seidman Curriculum Committee and a task force of business school and philosophy instructors designed six options to include ethics in the various degrees. Three special meetings were held by the Faculty Senate to select one of these options (or to suggest another). Following Faculty Senate approval, new course proposals and program changes were sent to and approved by the University Curriculum Committee.

Smaller changes were made in core classes as faculty who teach them committed, via the syllabi of record, to incorporate the teaching and measurement of skills into their classes. Seidman had discussed adding an international requirement to the BBA core, but decided to wait for the results of the first assessment before moving forward.

**4. Assessment schedules, measures, and metrics were developed.**

Five committees and task forces began to identify where and how assurance of learning data would be collected. An Assessment Committee, with representatives from each department and chaired by the AOL Director, was appointed in January, 2006; this group completed the planning process. The AOL Director worked with the various committees and instructors to develop the necessary metrics; 39 full-time faculty members participated in this effort.

**5. Assessment data is collected, graded, coded and entered.**

Instructors of the classes identified in the assessment plan collected data during Fall 05 and Winter 06. Eighteen faculty members assigned and collected student work; 12 assessors graded the work. Data was coded and entered by Seidman's administrative staff during Summer 06 under the guidance of the Director.

**6. First Assessment Results Report was written.**

The first report detailing and summarizing the results of assessment was written by the Director in Summer 06.

**7. Results are discussed by the Assessment Committee and the full faculty.**

Results will be disseminated to faculty at the beginning of August and discussed at the first Faculty Senate Meeting at the end of August. In September, the members of the Assessment Committee will each meet with their individual departments to solicit recommendations for curriculum improvement.

**8. Modifications to the curriculum are agreed upon and implemented.**

The Assessment Committee will consolidate the department recommendations and bring the results to the Faculty Senate in Fall 06. If major changes are needed, appropriate proposals will be forwarded to the Curriculum Committees; changes that do not involve substantial course revision, new courses, or program changes will be undertaken by faculty in Winter 07.

**9. The Assessment cycle repeats.**

Half of the learning objectives were assessed in 05/06; the other half will be done in 06/07. This cycle will continue to repeat.

## ASSESSMENT BUDGET

### Bachelor of Business Administration

<b>SKILL</b>	<b>Measure</b>	<b>Sample</b>	<b>Point</b>	<b>Assessment</b>	<b>Cost</b>
Accounting Knowledge (accounting majors only)	One hour exam	150 students	ACC 413, 414, undergrad in 614	Computer scored	0
Disciplinary Knowledge	Two hour exam	500 students	MGT 495	Computer scored	0
Information Literacy	Marketing Project	625 students	MKT 350	Instructors in each class	0
Business Environment; Writing Skills	Strategy Case	175 students	MGT 495	Two assessors	\$6,000
Ethical Reasoning	Ethics Case	60 students	MGT 340 and 438	Two assessors	\$4,000
Interpersonal Communication	Interviews	100 students	Fall Semester of Senior Year; MGT 495	Outside assessors	0
Critical Thinking	Cornell Critical Thinking Test	180 students	MGT 340 and 438	Computer Scored	Site License \$300 per year

## Master of Business Administration

<b>SKILL</b>	<b>Measure</b>	<b>Sample</b>	<b>Point</b>	<b>Assessment</b>	<b>Cost</b>
Leadership Skills	In-basket; Group Discussion	40 students	MGT 631	Outside assessor	?
Writing Skills; Critical Thinking; Organizational Analysis	Saturn Case	30 students	BUS 681	Two Assessors	\$2,000
International Knowledge; Information Literacy	Carrefour Case	30 students	BUS 671	Two Assessors	\$2,000
Information Systems	Assignment	30 students	BUS 610	One Assessor	0
Ethical Reasoning	Ethics Case	30 students	MGT 677	Two assessors	\$2,000
Oral Communication	Formal Presentation	40 students	MBA electives	One assessor	0

## Master of Science in Taxation

<b>SKILL</b>	<b>Measure</b>	<b>Sample</b>	<b>Point</b>	<b>Assessment</b>	
Tax Communication	Tax Protest Letter	12 students	ACC 636	One Assessor	\$300
Tax Planning	Research Memo	12 students	ACC 636	One Assessor	\$300
Tax Law	Research Memo	12 students	ACC 636	One Assessor	0
Tax Problems	Tax Protest Letter	12 students	ACC 636	One Assessor	0

## Master of Science in Accounting

<b>SKILL</b>	<b>Measure</b>	<b>Sample</b>	<b>Point</b>	<b>Assessment</b>	<b>Cost</b>
Technical Competence; Effective Research	Audit Case; Accounting Practices Case	20 students	ACC 620	One Assessor	\$500
Oral Communication	Presentation	15 students	Accounting Ethics Course	One Assessor	0
Written Communication	Research Paper	30 students	ACC 617	One Assessor	\$1000
International Literacy	Research Paper	30 students	ACC 617	One Assessor	0
Technological Competency	Technology Assignment	15 students	ACC 610	One Assessor	0
Ethical Reasoning	Ethics Case	15 students	Accounting Ethics Course	Two Assessors	0

**Expenses for 2005/2006:**

Director Summer Stipend: \$ 9,600  
 Assessors 12,100  
**Total \$21,700**

**Expenses for 2006/2007**

Director Summer Stipend \$ 9,800  
 Assessors 6,500  
 CCT site license 300  
 Outside Assessor 1,500  
 Behavioral Exercises 2,000  
**Total \$18,300**



# **BACHELOR OF BUSINESS ADMINISTRATION**

## **Program: Mission, Goals and Objectives**

**To educate students so that they have a command of the basic language and skills of business, enabling them to thoughtfully participate in the decisions of the marketplace and thereby contribute to their professions, organizations, and communities.**

***1. A Seidman BBA graduate will be conversant in the concepts and language of the functional areas of business. He/she will be able to:***

- Correctly answer questions about the basic concepts and principles in the areas of accounting, economics, finance, management and marketing.
- Apply disciplinary knowledge to problem solving situations.

***2. 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:***

- Identify the ethical concerns and consequences of a given business issue or problem.
- Apply ethical theories and models to ethical problems.
- Identify personal values and consciously employ those values in business decision-making.

***3. A Seidman BBA graduate will understand both the internal and external environment of a business organization. He/she will be able to:***

- Identify and analyze the legal/regulatory, international/cultural, and competitive issues that impact a business decision.
- Draw from multiple disciplines when analyzing a business situation.

***4. A Seidman BBA graduate will be an effective communicator. He/she will be able to:***

- Organize written thoughts into a coherent narrative free from grammar and mechanical problems.
- Engage in effective interpersonal dialogue.

***5. A Seidman BBA graduate will be skilled at locating, evaluating, and using information effectively. He/she will be able to:***

- Demonstrate knowledge and use of various databases and library reference materials.
- Evaluate information and decide what is relevant and useful.
- Use information to answer a specific question or accomplish a specific purpose.
- Source information correctly.

***6. A Seidman BBA graduate will be a critical thinker. He/she will be able to:***

- Draw reasonable conclusions from presented evidence.
- Adjust opinions in light of new information and facts.
- Read/listen to something and distinguish the author/speaker's major point, arguments, evidence, inference, and conclusions.
- Reason systematically in support of an argument with relevant reasons and examples.

## ASSESSMENT OF THE BBA PROGRAM

### **Measures for 2005/2006**

1. An internally developed two-hour disciplinary knowledge test administered in conjunction with MGT 495 (Strategy) is used to assess knowledge across all business disciplines.
2. A strategy case assigned in MGT 495 (Strategy) is used to assess organizational context and written communication.
3. A project/paper assigned in MKT 350 (Marketing Management) is used to assess information literacy.

### **Measures for 2006/2007**

1. The Cornell Critical Thinking test will be administered in all Ethics Category Courses.
2. A case that measures ethical reasoning (Ethics courses)
3. An interview given by area business people that assesses interpersonal oral communication skills; this will be assigned in several sections of MGT 495 (Strategy)

### **Sample/Procedure:**

*Disciplinary Test:* The Director of Assessment will set aside and notify students in MGT 495 of 4-5 testing periods; students must complete the test within the first three weeks of the Strategy class. All tests will be computer-graded. All students enrolled in Fall and Winter sections of MGT 495 will take the disciplinary test, for a sample of 300-400 students.

*Information Literacy Assignment:* Students in all Fall and Winter SWS business sections of MKT 350 will complete an assignment that requires the collection, evaluation and use of outside data. Instructors will fill out the Information Skills Rubric as they grade each assignment and give them to the Director of Assessment, who will compile the data. MKT 350 is taught 25 times during Fall and Winter and enrolls 550-650 students. MKT 350 does enroll significant numbers of non-business students; they will be removed from the sample.

*Strategy Case:* Each year, instructors of MGT 495 will agree upon a strategic case that will be used in all sections. Students will hand in two copies of the case write-up. Instructors will set aside one copy and grade the other as normal for the class; a clean set will be given to the Director of Assessment. A random sample of 100 students will be drawn from Fall and Winter sections. This is a sample of 18-19%, which power tests indicate is sufficient. If there are not enough accounting students in the sample, there will be an additional random draw from the accounting pool of students.

Student responses to the case will be evaluated by two assessors. The two assessors will agree on standards before assessing and will meet afterwards to reconcile differences. Grading will occur in the Spring/Summer semester.

*Cornell Critical Thinking Test:* A computerized version of the Cornell Critical Thinking Test will be administered to all students in Seidman's Ethics Category Courses (MGT 340, MGT 438). Since the ethics requirement is new, enrollment is anticipated to be approximately 180 in 06/07, and it will increase every year until full student participation is reached.

*Ethics Case:* A case, reflective essay, or essay exam that addresses ethics will be chosen by each instructor in the Ethics Category Courses; all courses will use the same rubric for assessing. Students will hand in two copies of the case write-up. Instructors will set aside one copy and grade the other as normal for the class; a clean set will be given to the Director of Assessment. A random sample of 60 students will be drawn from all sections; this represents about 40% of the business students in the classes. If there are not enough accounting students in the sample, there will be an additional random draw from the accounting pool of students. Grading will occur in the spring/summer semester.

Student responses to the case will be evaluated by two assessors. The two assessors will agree on standards before assessing and will meet afterwards to reconcile differences. Grading will occur in the summer semester.

*Interviews:* Each fall, Seidman sponsors a mock interview program, during which area professionals offer mock job interviews to Seidman students who sign up. One hundred slots will be set aside for students in the capstone (MGT 495); several instructors will make this a mandatory assignment for their classes. The interviewers will fill out a rubric immediately after each interview that measures the students' interpersonal communication skills and ability to engage in meaningful dialogue. Completed rubrics will be given to the Director of Assessment for compilation.

*WRT 305 Exam:* GVSU requires that students fulfill a junior-level writing requirement. They can opt out of the class if they pass a writing competency exam. Students select a prompt and have two hours to write an essay addressing the prompt. The exam measures content and development, organization, style, and mechanics. We will collect the scores of business schools students as a measure of extemporaneous writing.

**Results:**

The Seidman Director of Assessment will write a report detailing results in the spring/summer semester. A copy will be distributed to the Assessment Committee and faculty members in early August. Results will be discussed by the faculty during the first Faculty Senate meeting in August. Recommendations to improve the curriculum will be forwarded to the appropriate people/committees for action.

**BBA Measures: Year 1 (05/06)**

**To educate students so that they have a command of the basic language and skills of business, enabling them to thoughtfully participate in the decisions of the marketplace and thereby contribute to their professions, organizations, and communities.**

**1. A Seidman BBA graduate will be conversant in the concepts and language of the functional areas of business. He/she will be able to:**

- Correctly answer questions about the basic concepts and principles in the areas of accounting, economics, finance, management and marketing.
- Apply disciplinary knowledge to problem solving situations.

**2. 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:**

- Identify the ethical concerns and consequences of a business issue or problem.
- Apply ethical theory and models to ethical problems.
- Identify personal values and can consciously employ those values in business decision making.

**3. A Seidman BBA graduate will understand both the internal and external environment of a business organization. He/she will be able to:**

- Identify and analyze the legal/regulatory, international/cultural, and competitive issues that impact a business decision.
- Draw from multiple disciplines when analyzing a business situation.

**4. A Seidman BBA graduate will be an effective communicator. He/she will be able to:**

- Organize written thoughts into a coherent narrative free from grammar and mechanical problems.
- Engage in effective interpersonal dialogue.

**5. A Seidman BBA graduate will be skilled at locating, evaluating, and using information effectively. He/she will be able to:**

- Demonstrate knowledge and use of various databases and library reference materials.
- Evaluate information and decide what is relevant and useful.
- Use information to answer a specific question or accomplish a specific purpose.
- Source information correctly.

**6. A Seidman BBA graduate will be a critical thinker. He/she will be able to:**

- Draw reasonable conclusions from presented evidence.
- Adjust opinions in light of new information and facts.
- Read/listen to something and distinguish the author/speaker's major point, arguments, evidence, inference, and conclusions.
- Reason systematically in support of an argument with relevant reasons and examples.

**BBA Measures: 06/07**

**To educate students so that they have a command of the basic language and skills of business, enabling them to thoughtfully participate in the decisions of the marketplace and thereby contribute to their professions, organizations, and communities.**

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- Reason systematically in support of an argument with relevant reasons and examples.

## Complete BBA Assessment:

**1. A Seidman BBA graduate will be conversant in the concepts and language of the functional areas of business. He/she will be able to:**

- Correctly answer questions about the basic concepts and principles in the areas of accounting, economics, finance, management and marketing.
- Apply disciplinary knowledge to problem solving situations.

**2. 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:**

- Identify the ethical concerns and consequences of a business issue or problem.
- Apply ethical theories and models to ethical problems.
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- Reason systematically in support of an argument with relevant reasons and examples.

**MARKETING 350: RESEARCH ASSIGNMENT**

**Information Literacy Rubric**

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Seeks Information</b>	Consults an insufficient number of sources.	Gathers information from a limited range of sources; may rely too much on one kind of source	Gathers good information from a variety of sources; may have missed a few.	Gathers optimal information from a variety of quality electronic and print sources, including ABI Inform
<b>Evaluates Information</b>	Shows no evidence of understanding what information is useful or of good quality	Uses some quality sources, but uses too many that are poor or tangential.	Does a good job evaluating the quality and usefulness of sources.	Evaluates and selects only the best sources for usefulness and quality
<b>Uses Information</b>	Reaches conclusions that do not have enough support. Question or problem ineffectively resolved. Most necessary idea/points are missing	Conclusions could have been better supported. Question or problem minimally resolved. Some necessary ideas/points are missing.	Uses information to draw appropriate conclusions, answer a question, or solve a problem. Some minor ideas/points are missing.	Uses information effectively to draw appropriate conclusions, and optimally answer a question or solve a problem. All relevant ideas/points included.
<b>Sources Information</b>	Materials are clearly plagiarized, either intentionally or through ignorance.	Documentation is improperly constructed or absent body of paper and/or bibliography.	Documents with care (in body of paper and bibliography) although a few errors are noted.	All ideas, text and media are properly cited (in body of paper and bibliography), following a recognized style

## MGT 495: STRATEGIC CASE

### Internal/External Environment Rubric

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Legal and Regulatory Factors</b>	Failed to identify or analyze most legal and regulatory factors	Identified and analyzed some legal and regulatory factors, but there were major omissions in identification or analysis	Identified and analyzed most legal and regulatory factors; some minor omissions in identification or analysis	Correctly identified and completely analyzed all legal and regulatory factors
<b>International and Cultural Factors</b>	Failed to identify or analyze most cultural and international factors	Identified and analyzed some cultural and international factors, but there were major omissions in identification or analysis	Identified and analyzed most cultural and international factors; some minor omissions in identification or analysis	Correctly identified and completely analyzed all cultural and international factors
<b>Competitive Factors</b>	Failed to identify or analyze most competitive factors	Identified and analyzed some competitive factors, but there were major omissions in identification or analysis	Identified and analyzed most competitive factors; some minor omissions in identification or analysis	Correctly identified and completely analyzed all competitive factors
<b>Used Multiple Disciplines</b>	Failed to draw from appropriate business disciplines when analyzing case	Drew from some of the appropriate business disciplines when analyzing case; there were major omissions	Drew from most of the appropriate business disciplines when analyzing case; a few minor omissions	Drew from all appropriate business disciplines when analyzing case



## Writing Skills Rubric

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Content</b>	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.
<b>Organization</b>	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.
<b>Tone</b>	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.
<b>Mechanics</b>	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.
<b>References</b>	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.
<b>Format</b>	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.

## ETHICS CATEGORY COURSES: ETHICS CASE

### Ethical Reasoning Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Values Clarification</b>	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.
<b>Identification of Ethical Issues</b>	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.
<b>Stakeholder Identification</b>	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.
<b>Application of Ethical Theory/Models</b>	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.
<b>Personal Voice and Action</b>	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.

## MOCK INTERVIEW

### Oral Expression Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Thoughtful Responses</b>	Most answers were superficial, confusing, evasive, long-winded, or rehearsed; or student was unable to answer.	A noticeable number of answers were superficial, confusing, rehearsed, long-winded or evasive.	Answered most questions directly and thoughtfully; occasionally stumbled or gave superficial, confusing, rehearsed, or long-winded answers.	Answered questions directly and thoughtfully; was able to express ideas and be understood.
<b>Reasoning and Evidence</b>	Offered little or no examples or evidence to back answers	Some answers were well-reasoned and backed by evidence and examples.	Most answers were well-reasoned and backed by examples and evidence.	Answers were well-reasoned and backed by examples and evidence that created credibility.
<b>Grammar and Vocabulary</b>	Grammar and vocabulary contained many errors and poor choices.	Noticeable amount of poor choices with grammar and vocabulary; was distracting	Acceptable grammar and vocabulary; may have used a few distracting words or sounds.	Excellent and commanding grammar and vocabulary; no distracting words or sounds.
<b>Listening</b>	Did not appear to be attentive and listening	Sometimes appeared uninterested or remote	Was mostly attentive and listened well.	Was attentive and listened well.
<b>Degree of Interaction</b>	Only spoke when questioned OR tried to completely dominate conversation.	Noticeably dominated conversation OR was noticeably reticent.	Interacted acceptably with interviewer; could have spoken a little more or a little less.	Interacted well and appropriately with interviewer. Interview became a conversation.
<b>Expressiveness</b>	Much too unexpressive OR much too expressive in responses and body language.	Not enough expression OR too much expression in responses and body language.	Could have occasionally been more or less expressive in responses and body language.	Responses and body language were appropriately expressive.
<b>Humor</b>	Lack of humor and anecdotes made the interview uninteresting.	Some humor or anecdotes, but needed more	Included humor and anecdotes; lacking in a few places	Used humor and anecdotes to illustrate and liven up the interview

## ASSESSMENT OF THE BBA IN ACCOUNTING PROGRAM

### **Measures**

The BBA in Accounting will use the same measures and schedule as the BBA. For those measures that use a sample, if the random sampling procedure does not produce enough accounting majors, an additional draw will take place from the pool of accounting majors. In addition, accounting majors will take an accounting disciplinary exam in their last semester.

### **Sample/Procedure:**

*Accounting Test:* Students have a choice to take ACC 413, 414 or 614. ACC 413 is taught once a year, ACC 414 is taught four times a year, and ACC 614 is taught twice a year, for a combined enrollment of approximately 250. Each Fall and Winter semester, a comprehensive accounting test that was developed by faculty will be administered to all undergraduate seniors in all three courses at the end of the semester.

### **Results:**

The Seidman Director of Assessment will write a report detailing results in the spring/summer semester. A copy will be distributed to all faculty members in early August. Results will be discussed by the faculty during the first Faculty Senate meeting in August. Recommendations to improve the curriculum will be forwarded to the appropriate people/committees for action.

## **BBA in Accounting Assessment**

**1. A Seidman BBA Accounting graduate will be proficient in developing, measuring, analyzing, validating and communicating valid financial information. He/she will be able to:**

- Correctly answer questions about and solve problems in auditing, including risk analysis, accounting systems, ethical and regulatory environment, and audit techniques.
- Correctly answer questions about and solve problems in managerial accounting, including product costing, short and long term decision making, and financial performance evaluation.
- Correctly answer questions about and solve problems in financial accounting, including recording and interpreting financial information, identifying what needs to be measured, and measurement techniques.

**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:**

- Correctly answer questions about the basic concepts and principles in the areas of accounting, economics, finance, management and marketing.
- Apply disciplinary knowledge to problem solving situations.

**3. A Seidman BBA Accounting graduate will recognize ethical issues inherent in the practice of business and apply the process of ethical inquiry. He/she will be able to:**

- Identify the ethical concerns and consequences of a given business issue or problem.
- Apply ethical theories and models to ethical problems.
- Identify personal values and employ those values in business decision making.

**4. A Seidman BBA Accounting graduate will understand both the external environment of business. He/she will be able to:**

- Identify and analyze the legal/regulatory, international/cultural, and competitive issues that impact a business decision.
- Draw from multiple disciplines when analyzing a business situation.

**5. A Seidman BBA Accounting graduate will be an effective communicator. He/she will:**

- Organize written thoughts into a coherent narrative free from grammar and mechanical problems.
- Engage in effective interpersonal dialogue.

**6. A Seidman BBA Accounting graduate will be skilled at locating, evaluating, and using information effectively. He/she will be able to:**

- Demonstrate knowledge and use of various databases and library reference materials.
- Evaluate information and decide what is relevant and useful.
- Use information to answer a specific question or accomplish a specific purpose.
- Source information correctly.

**7. A Seidman BBA Accounting graduate will be a critical thinker. He/she will be able to:**

- Draw reasonable conclusions from presented evidence.
- Adjust opinions in light of new information and facts.
- Read/listen to something and distinguish the author/speaker's major point, arguments, evidence, inference, and conclusions.
- Reason systematically in support of an argument with relevant reasons and examples.

## **MASTERS OF BUSINESS ADMINISTRATION LEARNING GOALS AND OBJECTIVES**

- 1. *Seidman MBA graduates will be effective leaders of business organizations. They will be able to:***
  - Demonstrate the ability to organize and prioritize.
  - Demonstrate the ability to delegate.
  - Effectively lead a team to arrive at a decision involving a business scenario.
  - Identify points of view and understand the perspectives of others.
  
- 2. *Seidman MBA graduates will be effective communicators. They will be able to:***
  - Deliver an effective formal presentation.
  - Organize written thoughts into a coherent narrative.
  - Write focused papers that draw on multiple sources to articulate complex ideas.
  
- 3. *Seidman MBA graduates will internationally literate. They will be able to:***
  - Incorporate cultural issues into the analysis of a business problem.
  - Be able to identify the global opportunities and threats of a given business scenario.
  - Be able to evaluate the business competitiveness of another country.
  
- 4. *Seidman MBA graduates will be proficient with information and information systems. They will be able to:***
  - Determine the nature and extent of information needed to answer a specific business question or accomplish a business purpose.
  - Acquire or generate the needed information efficiently.
  - Analyze and evaluate the role of information systems in supporting an organization.
  
- 5. *Seidman MBA graduates will be prepared to recognize and respond to ethical questions encountered in the practice of business. They will be able to:***
  - Identify the ethical concerns and consequences of a given business issue or problem.
  - Be able to identify the impacts of a business action on external constituents.
  - Identify trade-offs and make a business decision consistent with stated values.
  - Apply ethical models/theories to decision making.
  
- 6. *Seidman MBA graduates will be critical and analytical thinkers. They will be able to:***
  - Understand the differences between fact, belief, inference, assumption and opinion.
  - Reason systematically in support of an argument using relevant reasons and examples.
  - Discern internal structure, pattern and organization using frameworks or models to comprehend business practice.
  - Recognize alternative viewpoints and problem solutions.
  
- 7. *Seidman MBA graduates will view and analyze an organization as an integrated entity. They will be able to:***
  - Identify the ways in which activity in one business unit affects other units.
  - Identify and respond appropriately to factors in the organization's external environment.
  - Use information from all business relevant functions in decision-making.
  - Recognize the ways in which various business functions support an overall organizational strategy.

## ASSESSMENT OF THE MBA PROGRAM

### Measures for 2005/2006

1. The strategic case administered in BUS 681 (Strategy) is used to assess critical thinking and organizational analysis.
2. An international case administered in BUS 671 (International) is used to assess written communication, international literacy, and information literacy.

### Measures for 2006/2007

1. An in-basket and a shifting-leader group discussion will be used to assess leadership skills in conjunction with BUS 631 (Leadership)
2. A project chosen each year by the instructor will be used to measure information systems skills in BUS 610 (MIS and Organizational Processes)
3. A case chosen each year by the instructor will be used to measure ethical reasoning in MGT 677 (Business Ethics).
4. A formal presentation will be given by each student in designated and rotating MBA electives each semester.

### Sample/Procedure

*Strategy Case:* BUS 681 is taught four times a year and enrolls 90 students. Each year, instructors will agree upon a strategic case that will be used in all sections. Students will turn in two copies of their responses to the agreed upon case. Instructors will set aside one copy and grade the other as normal for the class. A random sample of 30 (33%) will be drawn for the case across all sections of fall and winter classes; grading will occur in the summer semester. Student responses to the case will be evaluated by two assessors.. The two assessors will agree on standards before assessing and will meet afterwards to reconcile differences.

*International Case:* BUS 671 is taught four times a year and enrolls 90 students. Each year, instructors will agree upon a strategic case that will be used in all sections. Students will turn in two copies of their responses to the case. Instructors will set aside one copy and grade the other as normal for the class. A random sample of 30 (33%) will be drawn for the case across all sections of fall and winter; grading will occur in the summer semester. Student responses to the case will be evaluated by two assessors. The two assessors will agree on standards before assessing and will meet afterwards to reconcile differences.

*Behavioral Exercises:* BUS 631 (Leadership) is taught three times a year and enrolls 90 students. In one 30-student section, students will complete an in-basket exercise. In another section, students will take part in a shifting-leader problem-solving group discussion. The in-basket will be graded using a standardized evaluation instrument and five-six assessors will observe and score the group discussions.

*MIS Case:* BUS 610 (MIS and Organizational Processes) is offered two-three times a year. This is a new course and a new requirement, so we do not know what enrollment

will be initially. In all Fall and Winter sections of 610, the instructor will assign and grade a case.. We might move to two assessors and a sample as enrollment grows.

*Ethical Reasoning Case:* MGT 677 is offered two-three times a year. This course is a new requirement in a revised 1.5 credit format, so we do not know what enrollment will be initially. If enrollment is low, the instructor will assign and grade a case across all sections, for a sample size of 100%. If the enrollment is above 50, we use two assessors and a sample.

*Formal Presentation:* The Assessment Director will identify all MBA electives each semester in which instructors plan to require individual formal presentations. We are choosing to do this in electives because other courses typically enroll 30-35 people, and that is too many students from whom to require individual presentations. Elective courses usually enroll 10-20 students. In all identified electives, the instructor will evaluate the presentation. We anticipate a sample of 40-50 students per year.

### **Results**

The Seidman Director of Assessment will write a report detailing results in the spring/summer semester. A copy will be distributed to all faculty members in early August. Results will be discussed by the faculty during the first Faculty Senate meeting in August. Recommendations to improve the curriculum will be forwarded to the appropriate people/committees for action.



## **MBA Measures (05/06)**

**1. Seidman MBA graduates will be effective leaders of business organizations. They will be able to:**

- Demonstrate the ability to organize and prioritize.
- Demonstrate the ability to delegate.
- Lead a team effectively to arrive at a decision involving a business scenario.
- Identify points of view and understand the perspectives of others.

**2. Seidman MBA graduates will be effective communicators. They will be able to:**

- Deliver an effective formal presentation.
- Organize written thoughts into a coherent narrative.
- Write focused papers that draw on multiple sources to articulate complex ideas.

**3. Seidman MBA graduates will internationally literate. They will be able to:**

- Incorporate cultural issues into the analysis of a business problem.
- Be able to identify the global opportunities and threats of a given business scenario.
- Be able to evaluate the business competitiveness of another country.

**4. Seidman MBA graduates will be proficient with information and information systems. They will be able to:**

- Determine the nature and extent of information needed to answer a specific business question or accomplish a business purpose.
- Acquire or generate the needed information efficiently.
- Analyze and evaluate the role of information systems in supporting an organization.

**5. Seidman MBA graduates will be prepared to recognize and respond to ethical questions encountered in the practice of business. They will be able to:**

- Identify the ethical concerns and consequences of a given business issue or problem.
- Be able to identify the impacts of a business action on external constituents.
- Identify trade-offs and make a business decision consistent with stated values.
- Apply ethical models and theories to decision making.

**6. Seidman MBA graduates will be critical and analytical thinkers. They will be able to:**

- Understand the differences between fact, belief, inference, assumption and opinion.
- Reason systematically in support of an argument using relevant reasons and examples.
- Discern internal structure, pattern and organization using frameworks or models to comprehend business practice.
- Recognize alternative viewpoints and problem solutions.

**7. Seidman MBA graduates will be able to view and analyze an organization as an interrelated entity. They will be able to:**

- Recognize the interactions and interdependencies between various business functions.
- Identify the ways in which the activity in one business function affects the related activities in other functions.
- Develop a systemic solution to managerial scenarios that cut across the boundaries between various business functions.

## **MBA Measures (06/07)**

**1. Seidman MBA graduates will be effective leaders of business organizations. They will be able to:**

- Demonstrate the ability to organize and prioritize.
- Demonstrate the ability to delegate.
- Effectively lead a team to arrive at a decision involving a business scenario.
- Identify points of view and understand the perspectives of others.

**2. Seidman MBA graduates will be effective communicators. They will be able to:**

- Deliver an effective formal presentation.
- Organize written and spoken thoughts into a coherent narrative.
- Write focused papers that draw on multiple sources to articulate complex ideas.

**3. Seidman MBA graduates will internationally literate. They will be able to:**

- Incorporate cultural issues into the analysis of a business problem.
- Be able to identify the global opportunities and threats of a given business scenario.
- Be able to evaluate the business competitiveness of another country.

**4. Seidman MBA graduates will be proficient with information and information systems. They will be able to:**

- Determine the nature and extent of information needed to answer a specific business question or accomplish a business purpose.
- Acquire or generate the needed information efficiently.
- Analyze and evaluate the role of information systems in supporting an organization.

**5. Seidman MBA graduates will be prepared to recognize and respond to ethical questions encountered in the practice of business. They will be able to:**

- Identify the ethical concerns and consequences of a given business issue or problem.
- Be able to identify the impacts of a business action on external constituents.
- Identify trade-offs and make a business decision consistent with stated values.
- Apply ethical models and theories to decision making.

**6. Seidman MBA graduates will be critical and analytical thinkers. They will be able to:**

- Understand the differences between fact, belief, inference, assumption and opinion.
- Reason systematically in support of an argument using relevant reasons and examples.
- Discern internal structure, pattern and organization using frameworks or models to comprehend business practice.
- Recognize alternative viewpoints and problem solutions.

**7. Seidman MBA graduates will be able to view and analyze an organization as an interrelated entity. They will be able to:**

- Recognize the interactions and interdependencies between various business functions.
- Identify the ways in which the activity in one business function affects the related activities in other functions.
- Develop a systemic solution to managerial scenarios that cut across the boundaries between various business functions.

## Complete MBA Assessment:

**1. Seidman MBA graduates will be effective leaders of business organizations. They will be able to:**

- Demonstrate the ability to organize and prioritize.
- Demonstrate the ability to delegate.
- Effectively lead a team to arrive at a decision involving a business scenario.
- Identify points of view and understand the perspectives of others.

**2. Seidman MBA graduates will be effective communicators. They will be able to:**

- Deliver an effective formal presentation.
- Organize written and spoken thoughts into a coherent narrative.
- Write focused papers that draw on multiple sources to articulate complex ideas.

**4. Seidman MBA graduates will internationally literate. They will be able to:**

- Incorporate cultural issues into the analysis of a business problem.
- Be able to identify the global opportunities and threats of a given business scenario.
- Be able to evaluate the business competitiveness of another country.

**6. Seidman MBA graduates will be proficient with information and information systems. They will be able to:**

- Determine the nature and extent of information needed to answer a specific business question or accomplish a business purpose.
- Acquire or generate the needed information efficiently.
- Analyze and evaluate the role of information systems in supporting an organization.

**5. Seidman MBA graduates will be prepared to recognize and respond to ethical questions encountered in the practice of business. They will be able to:**

- Identify the ethical concerns and consequences of a given business issue or problem.
- Be able to identify the impacts of a business action on external constituents.
- Identify trade-offs and make a business decision consistent with stated values.
- Apply ethical models and theories to decision making.

**3. Seidman MBA graduates will be critical and analytical thinkers. They will be able to:**

- Understand the differences between fact, belief, inference, assumption and opinion.
- Reason systematically in support of an argument using relevant reasons and examples.
- Discern internal structure, pattern and organization using frameworks or models to comprehend business practice.
- Recognize alternative viewpoints and problem solutions.

**7. Seidman MBA graduates will be able to view and analyze an organization as an interrelated entity. They will be able to:**

- Recognize the interactions and interdependencies between various business functions.
- Identify the ways in which the activity in one business function affects the related activities in other functions.
- Develop a systemic solution to managerial scenarios that cut across the boundaries between various business functions.

**BUS 671: INTERNATIONAL CASE**

**International Literacy Rubric**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Cultural Issues</b>	No or almost no understanding of cultural differences or issues in case analysis	Incorporated only a few relevant cultural differences or issues in case analysis	Incorporated most of the relevant cultural differences or issues in case analysis	Incorporated all of the relevant cultural differences or issues in case analysis
<b>Global Threats and Opportunities</b>	No or almost no identification of global threats and opportunities in case analysis	Identified only a few relevant global threats and opportunities in case analysis	Identified most of the relevant global threats and opportunities in case analysis	Identified all of the relevant global threats and opportunities in case analysis
<b>Country Competitiveness</b>	No or almost no identification of factors that determine country competitiveness	Identified only a few factors that determine country competitiveness	Identified most of the factors that determine country competitiveness	Identified all of the factors that determine country competitiveness

**Information Literacy Rubric:**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Determine Needed Information</b>	No or almost no recognition of additional information needed for analysis	Recognized a few types of information needed for analysis; may have included tangential information	Recognized most of the necessary information needed for analysis; no tangential information	Recognized exactly what information was needed for analysis
<b>Generate Needed Information</b>	Lacked an understanding of the variety of available sources.	Examined a minimal number of sources or relied too much on one type.	Examined most major sources, including ABI Inform; might have missed a few.	Examine a wide variety of sources that met research objective, including ABI Inform.
<b>Sourced Information</b>	References are missing or mostly missing.	Occasional references are provided.	Most references are provided.	Complete references are presented.

## Written Communication Rubric

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

**BUS 681: STRATEGIC CASE**

**Critical Thinking Rubric**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Quality of Evidence</b>	Merely repeats information provided or denies evidence with no justification. Confuses facts with inference, opinion, and value judgment	Superficially evaluates evidence and sources. Often substitutes opinion and values judgment for fact and inference.	Adequately evaluates the evidence and sources of evidence. Can usually distinguish between fact, inference, opinion, and value judgment.	Completely evaluates the evidence and sources of evidence. Can distinguish between fact, inference, opinion and value judgment.
<b>Supports Arguments</b>	Cannot articulate a position or offers no supporting evidence.	Able to support a position with some evidence.	Able to support a position with adequate information and few, if any, logical fallacies.	Able to support a position with a substantial amount of information, little or no bias, and valid arguments.
<b>Uses Models</b>	Models are misapplied or not used.	Attempts to use appropriate models, but gives attention to only the most significant connections.	Satisfactorily analyzes case using appropriate models; misses minor connections.	Accurately and completely analyzes case using appropriate models; finds all connections between the material and the models.
<b>Recognizes Alternatives</b>	Is largely unable to recognize alternative solutions or viewpoints.	Recognizes a few alternative solutions or viewpoints; dismisses them without justification.	Recognizes alternative solutions or viewpoints; gives them some consideration.	Recognizes all plausible alternative viewpoints or solutions; completely considers each one before choosing.

## Integration Rubric

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Contextual Factors (Social, Political, Cultural, Regulatory)</b>	Does not present the problem as having connections to any contextual factors.	Considers some contextual factors in analysis, but misses some major ones.	Includes most relevant contextual factors in analysis; may miss a few minor ones.	Analyzes the problem with a clear sense of scope and context. Identifies all important contextual factors (social, political, cultural, regulatory etc)
<b>Organizational Impact</b>	Recommends solutions without acknowledging any implications for other organizational units.	Recommended solutions incompletely or inaccurately consider effects and implications for other organizational units.	Recommended solutions incorporate most major effects and implications for other organizational units.	Recommended solutions completely and accurately consider effects and implications for other organizational units.
<b>Role of Units</b>	Analyzes case as though organizational units are independent entities.	Cases analysis reflects incomplete or superficial understanding of how units fit into and support an organization's strategy.	Case analysis reflects satisfactory understanding of how units fit into and support an organizational strategy.	Case analysis reflects complete understanding of how units fit into and support an organizational strategy.
<b>Integrates Approaches</b>	Case analysis completely omits either qualitative or quantitative information.	Case analyzes substantially over relies on either qualitative or quantities information.	Case analyses satisfactorily uses both qualitative and quantities information; may favor one.	Case analysis completely and accurately uses both qualitative and quantitative information.

## MGT 677: ETHICS CASE

### Ethical Reasoning Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Values Clarification</b>	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 and offers acceptable explanation of their importance to business behavior.	Thoughtfully articulates and defends five or six values that should guide behavior in business.
<b>Identification of Ethical Issues</b>	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.
<b>Stakeholder Identification</b>	Identification of stakeholder is sparse or missing.	Identifies only some 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.
<b>Application of Ethical Theory/Models</b>	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.
<b>Personal Voice and Action</b>	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.



## MBA ELECTIVES: FORMAL PRESENTATION

### Formal Presentation Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Organization</b>	Presentation is very disorganized; little flow; vague; difficult to understand.	Presentation is confusing and disorganized in a number of places; disconnected or choppy; takes some effort to follow.	Presentation flows smoothly with occasional confusion or rough patches between ideas.	Presentation is smooth, polished and organized; flows well.
<b>Delivery</b>	Presenter is very uncomfortable; speech is rushed, slow or inarticulate; style is distracting or annoying.	Presenter is somewhat uncomfortable or nervous; limited expression; noticeable use of filler words (uhs, likes) or pauses.	Presenter is generally comfortable; somewhat polished; minor use of filler words (uhs, likes) or pauses.	Presenter is very comfortable; speaks clearly and expressively; words and sentences flow.
<b>Content</b>	Points not clear; irrelevant information does not support ideas; listeners gain little.	Information is confusing in places; too much or too little information; listener gains a few insights.	Sufficient information; many good points made; some areas lacking; listener gains adequate insight.	Abundance of material; points clearly made; evidence supports; listeners gain insight.
<b>Communication Aids</b>	Communication aids are poorly prepared and/or distracting, or nonexistent.	Communication aids marginally prepared; do not support presentation well.	Professional communication aids, but not varied; may use too many/too few.	Appropriate, varied, and professional communication aids enhance presentation.
<b>Nonverbals</b>	Reads entire report, making no eye contact with audience.	Reads most of report; makes occasional eye contact.	Maintains eye contact, but returns to notes frequently	Maintains eye contact throughout presentation; seldom returns to notes.
<b>Creativity</b>	No creativity at all. Audience lost interest.	Mostly presented information with little imagination; audience frequently bored.	Some interesting twists; held attention most of the time.	Involved audience; made points in a creative way; held attention throughout.
<b>Audience Interaction</b>	Unable to accurately answer questions.	Often answers questions superficially or long-windedly	Responds to most questions clearly and accurately.	Responds to all questions clearly and accurately.

## BUS 610: MIS PROJECT

### Model Application

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Application of PEIT Model – Causal Factors</b>	No attempt to identify or incorrectly identified MIS causal factors	Identified only some MIS causal problem factors	Identified most of the MIS causal problem factors	Completely and clearly identified all MIS causal problem factors
<b>Application of PEIT Model - Pitfalls</b>	No attempt to identify or incorrectly identified MIS implementation pitfalls	Identified only some resulting MIS implementation pitfalls	Identified most resulting MIS implementation pitfalls	Completely and clearly identified all resulting MIS implementation pitfalls
<b>Application of PEIT Model - Strategies</b>	No attempt to identify or incorrectly identified implementation strategies	Identified only some MIS implementation strategies	Identified most MIS implementation strategies	Completely and clearly identified strategies that could be used to influence MIS implementation

### Analysis

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Problem Identification</b>	Incorrectly identified major problem; inaccurate description; loses focus	Inadequately identified major problem; some ambiguity in description; no supporting detail	Identified and summarized the major problem; does not recognize some of the problem details	Clearly and precisely identified the major MIS problem; explained them accurately, included embedded or unstated issues
<b>Evaluative Criteria</b>	No criteria or very poorly defined criteria	Criteria too few in number or not sufficiently defined	Clear, relevant, and well defined criteria; missed a few	Clear, relevant, well-described, multiple criteria
<b>Identification of Alternatives</b>	Largely unable to identify viable alternatives	Recognized only a few viable alternatives	Recognized most viable alternatives	Identified all viable alternatives to MIS problem
<b>Assessment of Alternatives</b>	Assessment incorrect or severely restricted	Assessment superficial or limited	Satisfactory assessment against decision criteria; missed a few points	Accurately and complexly assessed alternatives against decision criteria
<b>Problem Solution</b>	Proposed solution is not viable	Workable but mediocre solution	Identified a good solution	Identified the optimal solution
<b>Implementation Proposal</b>	Implementation plan was impractical and did not consider relevant details	Implementation plan was outlined but lacking relevant details	Satisfactory implementation plan that considered most relevant details	Realistic implementation plan that considered all relevant details

**MASTER OF SCIENCE IN TAXATION:  
PROGRAM: MISSION, GOALS, AND OBJECTIVES**

**To provide, within the limits of its resources, the highest quality tax education for individuals desiring to specialize in taxation, either in public practice or in industry. The MST program involves a specialized, highly focused curriculum and strives to provide its students with the necessary foundation of knowledge and the practical skills necessary to interpret, plan, and communicate proper tax strategies within a dynamic and constantly changing tax environment.**

**1. A Seidman MST graduate will be an effective tax communicator. He/she will be able to:**

- Prepare a variety of effective tax communications, including formal tax memoranda, client letters, and various kinds of IRS communications.

**2. A Seidman MST graduate will be effective in analyzing and resolving tax problems. He/she will be able to:**

- Effectively assess tax facts.
- Identify tax issues.
- Apply pertinent tax law to the facts and issues.

**3. A Seidman MST graduate will be a strategic tax planner. He/she will be able to:**

- Effectively assess client needs and action alternatives in dynamic environments.
- Develop appropriate tax strategies and/or solutions to fit client objectives and needs.

**4. A Seidman MST graduate will master substantive tax law about the formation of a business entity in the context of real-life or simulated client situations. He/she will be able to:**

- Apply tax law to the tax-free formation of the business entity.
- Apply tax law to the treatment of boot and other exceptional formation transactions.
- Apply tax law to the amount and nature income, gain, or loss on formation transactions.
- Apply tax law to the tax basis consequences of formation transactions.
- Apply tax law to the secondary tax issues related to the formation of a business entity.

**5. A Seidman MST graduate will master substantive tax law about the consequences of distributions from a business entity in the context of real-life or simulated client situations. He/she will be able to:**

- Apply tax law to the classification of various distributions.
- Apply tax law to the determination of the income, gain, or loss resulting from a distribution.
- Apply tax law to the tax basis consequences of a distribution.
- Apply tax law to the secondary tax issues applicable to distributions.

**6. Seidman MST graduates will be prepared to recognize and respond to ethical questions encountered in the practice of tax accounting. They will be able to:**

- Identify ethical concerns and consequences in situations commonly faced by tax professionals.
- Demonstrate knowledge of tax professionals' ethical standards.
- Apply ethical standards to tax decisions.
- Make a realistic and thoughtful recommendation that is consistent with standards.

## ASSESSMENT OF THE MST PROGRAM

### **MST Measures (2005/2006)**

1. An IRS Tax Protest Letter assigned in ACC 636 (Tax Problems) is used to assess tax communication and tax problem-solving skills.
2. A Research Memo assigned in ACC 636 (Tax Problems) is used to assess strategic tax planning.

### **MST Measures (2006/2007)**

1. A Tax Memo assigned in ACC 624 (Corporate Tax I) is used to assess knowledge of the Taxation of Distributions.
2. A Tax Memo assigned in ACC 636 (Tax Problems) is used to assess knowledge of the Taxation of Business Entities.
3. An Ethics Case assigned in ACC 636 (Tax Problems) is used to assess Ethical Reasoning.

### **Sample/Procedures**

*ACC 636 Projects:* Four projects in ACC 636 will be used to assess Tax Communication, Tax Problem-Solving, Taxation of Entities, and Ethical Reasoning. ACC 636 is the Capstone (and final) course for the MST program; it contains seminar discussions and project assignments emphasizing and encapsulating the topics and concepts contained in the rest of the program. The course is taught once per year and enrolls 14-18 students. Due to the small sample size, we will evaluate the work of all students in the course on the four assignments.

All students will turn in two copies of the Tax Protest Letter, Tax Research Memorandum, Tax Memo, and the Ethics case. The instructor will set aside one copy and grade the other as normal for the class. Student responses to each of the test measures will be evaluated by two assessors, both full-time MST instructors. The two assessors will agree on standards before assessing and will meet afterwards to reconcile differences. Grading will occur in the Spring/Summer semester.

*ACC 624: Tax Memo:* ACC 624 is a requirement in the MST program; it is taught once a year and enrolls about 15 students. The instructor will set aside one copy of the Taxation of Distributions Tax Memo and grade the other as normal for the class. Student responses will be evaluated by an MST professor. Grading will occur in the Spring/Summer semester.

### **Results**

The Seidman Director of Assessment will write a report detailing results in the spring/summer semester. A copy will be distributed to all faculty members in early August. Results will be discussed by the faculty during the first Faculty Senate meeting in August. Recommendations to improve the curriculum will be forwarded to the appropriate people/committees for action.

**MST Measures (05/06)**

**1. A Seidman MST graduate will be an effective tax communicator. He/she will be able to:**

- Prepare a variety of effective tax communications, including formal tax memoranda, client letters, and various kinds of IRS communications.

**2. A Seidman MST graduate will be effective in analyzing and resolving tax problems. He/she will be able to:**

- Effectively assess tax facts.
- Identify tax issues.
- Apply pertinent tax law to the facts and issues.

**3. A Seidman MST graduate will be a strategic tax planner. He/she will be able to:**

- Effectively assess client needs and action alternatives in dynamic environments.
- Develop appropriate tax strategies and/or solutions to fit client objectives and needs.

**4. A Seidman MST graduate will master substantive tax law about the formation of a business entity in the context of real-life or simulated client situations. He/she will be able to:**

- Apply tax law to the tax-free formation of the business entity.
- Apply tax law to the treatment of boot and other exceptional formation transactions.
- Apply tax law to the amount and nature income, gain, or loss on formation transactions.
- Apply tax law to the tax basis consequences of formation transactions.
- Apply tax law to the secondary tax issues related to the formation of a business entity.

**5. A Seidman MST graduate will master substantive tax law about the consequences of distributions from a business entity in the context of real-life or simulated client situations. He/she will be able to:**

- Apply tax law to the classification of various distributions.
- Apply tax law to the determination of the income, gain, or loss resulting from a distribution.
- Apply tax law to the tax basis consequences of a distribution.
- Apply tax law to the secondary tax issues applicable to distributions.

**6. Seidman MST graduates will be prepared to recognize and respond to ethical questions encountered in the practice of tax accounting. They will be able to:**

- Identify ethical concerns and consequences in situations commonly faced by tax professionals.
- Demonstrate knowledge of tax professionals' ethical standards.
- Apply ethical standards to tax decisions.
- Make a realistic and thoughtful recommendation that is consistent with standards.

**MST Measures (06/07)**

**1. A Seidman MST graduate will be an effective tax communicator. He/she will be able to:**

- Prepare a variety of effective tax communications, including formal tax memoranda, client letters, and various kinds of IRS communications.

**2. A Seidman MST graduate will be effective in analyzing and resolving tax problems. He/she will be able to:**

- Effectively assess tax facts.
- Identify tax issues.
- Apply pertinent tax law to the facts and issues.

**3. A Seidman MST graduate will be a strategic tax planner. He/she will be able to:**

- Effectively assess client needs and action alternatives in dynamic environments.
- Develop appropriate tax strategies and/or solutions to fit client objectives and needs.

**4. A Seidman MST graduate will master substantive tax law about the formation of a business entity in the context of real-life or simulated client situations. He/she will be able to:**

- Apply tax law to the tax-free formation of the business entity.
- Apply tax law to the treatment of boot and other exceptional formation transactions.
- Apply tax law to the amount and nature income, gain, or loss on formation transactions.
- Apply tax law to the tax basis consequences of formation transactions.
- Apply tax law to the secondary tax issues related to the formation of a business entity.

**5. A Seidman MST graduate will master substantive tax law about the consequences of distributions from a business entity in the context of real-life or simulated client situations. He/she will be able to:**

- Apply tax law to the classification of various distributions.
- Apply tax law to the determination of the income, gain, or loss resulting from a distribution.
- Apply tax law to the tax basis consequences of a distribution.
- Apply tax law to the secondary tax issues applicable to distributions.

**6. Seidman MST graduates will be prepared to recognize and respond to ethical questions encountered in the practice of tax accounting. They will be able to:**

- Identify ethical concerns and consequences in situations commonly faced by tax professionals.
- Demonstrate knowledge of tax professionals' ethical standards.
- Apply ethical standards to tax decisions.
- Make a realistic and thoughtful recommendation that is consistent with standards.

## **Complete MST Assessment**

**1. A Seidman MST graduate will be an effective tax communicator. He/she will be able to:**

- Prepare a variety of effective tax communications, including formal tax memoranda, client letters, and various kinds of IRS communications.

**2. A Seidman MST graduate will be effective in analyzing and resolving tax problems. He/she will be able to:**

- Effectively assess tax facts.
- Identify tax issues.
- Apply pertinent tax law to the facts and issues.

**3. A Seidman MST graduate will be a strategic tax planner. He/she will be able to:**

- Effectively assess client needs and action alternatives in dynamic environments.
- Develop appropriate tax strategies and/or solutions to fit client objectives and needs.

**4. A Seidman MST graduate will master substantive tax law about the formation of a business entity in the context of real-life or simulated client situations. He/she will be able to:**

- Apply tax law to the tax-free formation of the business entity.
- Apply tax law to the treatment of boot and other exceptional formation transactions.
- Apply tax law to the amount and nature income, gain, or loss on formation transactions.
- Apply tax law to the tax basis consequences of formation transactions.
- Apply tax law to the secondary tax issues related to the formation of a business entity.

**5. A Seidman MST graduate will master substantive tax law about the consequences of distributions from a business entity in the context of real-life or simulated client situations. He/she will be able to:**

- Apply tax law to the classification of various distributions.
- Apply tax law to the determination of the income, gain, or loss resulting from a distribution.
- Apply tax law to the tax basis consequences of a distribution.
- Apply tax law to the secondary tax issues applicable to distributions.

**6. Seidman MST graduates will be prepared to recognize and respond to ethical questions encountered in the practice of tax accounting. They will be able to:**

- Identify ethical concerns and consequences in situations commonly faced by tax professionals.
- Demonstrate knowledge of tax professionals' ethical standards.
- Apply ethical standards to tax decisions.
- Make a realistic and thoughtful recommendation that is consistent with stan

## ACCOUNTING 636: TAX PROTEST LETTER

### Tax Communication Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Effective introduction to the analysis</b>	Fails to address either the areas of law or subject matter to be dealt with, or does so awkwardly and without clarity	Expresses either the areas of law or the subject matter to be discussed (but not both) or discusses one or both somewhat awkwardly	Expresses areas of tax law and subject matter to be dealt with briefly and somewhat articulately	Expresses areas of tax law and subject matter to be discussed briefly and articulately
<b>Effective statement of the facts</b>	Omits numerous relevant facts and/or includes numerous irrelevant facts	Presents some of the relevant facts or progression is somewhat awkward	Presents most relevant facts in a reasonably logical progression.	Presents a highly logical progression of all relevant facts.
<b>Effective statement of the issues</b>	Omits more than one important issue or numerous sub-issues, or presents issues/sub-issues haphazardly.	Omits an important issue or a few sub-issues, or uses somewhat awkward categorization.	Presents all important issues and most sub-issues with reasonable categorization.	Presents and properly categorizes all important issues and sub-issues, as questions to be analyzed and resolved.
<b>Effective discussion of law/legal authorities.</b>	Omits numerous relevant authorities or presents authorities in haphazard progression or without considering weight of authority, settled vs unsettled law, or adverse authority.	Omits some relevant authorities or progression of authority is somewhat awkward	Presents most relevant authorities in somewhat proper progression (highest to lowest weigh of authority, and general to specific authority), giving mostly proper consideration to weight of authority, settled vs unsettled law, and adverse authority..	Presents all relevant authorities in proper progression (highest to lowest weigh of authority, and general to specific authority), giving proper consideration to weight of authority, settled vs unsettled law, and adverse authority.
<b>Effective application of legal authorities to the facts</b>	Highly awkward or illogical discussion, omits numerous relevant authorities or facts, or fails to consider weigh of authority or adverse authority, where appropriate. Resolution of issue(s) is missing or inadequate.	Somewhat awkward and unfocused discussion of how authorities impact the facts, less than appropriate consideration given to weight of authority and/or adverse authority. Awkward or unfocused resolution to the issue(s).	Mostly articulate and logical discussion of how all relevant authorities apply to and impact the facts, gives somewhat proper consideration to weigh of authority and/or adverse authority, where appropriate. Presents somewhat reasonable resolution to the issue(s) at hand.	Articulate and logical discussion of how all relevant authorities apply to and impact the facts, gives proper consideration to weigh of authority and adverse authority, where appropriate. Presents reasonable resolution to the issue(s) at hand.
<b>Effective writing style.</b>	Style highly inappropriate to audience. Omits important attribution of authority or outside information.	Style inappropriate to audience, attribution of authority is present, but sloppy or unfocused.	Style mostly appropriate to audience, mostly proper attribution of authorities and outside information.	Style appropriate to audience, proper attribution of authorities and outside information.
<b>Effective use of structure and grammar.</b>	Numerous instances of improper spelling, punctuation, paragraph or sentence structure; meaning obscured.	Too many instances of improper spelling, punctuation, paragraph or sentence structure; distracts reader.	Mostly proper spelling, punctuation, and paragraph and sentence structure	Proper spelling, punctuation, and paragraph and sentence structure.



### Tax Problem Rubric

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

## ACCOUNTING 636: RESEARCH MEMO

### Tax Planning Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Analysis of client's factual situation</b>	Omits numerous relevant facts and fails to consider the unknown and/or the unknowable.	Omits numerous relevant facts, or fails to distinguish between what is known, unknown and unknowable.	Identifies most relevant facts - known unknown and unknowable	Identifies all relevant facts - known, unknown, and unknowable
<b>Assessment of client's issues, needs and/or objectives</b>	Wholly ineffective assessment of client's objectives, no regard to personal vs business, short-term vs. long-term or higher vs. lower level objectives.	Unfocused assessment of client's objectives, not enough regard for personal vs business, short-term vs. long-term, or higher vs. lower level objectives	Straightforward assessment of client's objectives, reasonable consideration of personal vs. business, short-term vs. long-term and higher vs. lower level objectives.	Effective assessment of client's personal and business issues, needs and/or objectives; complete consideration of short vs. long-term and higher-level vs. lesser (possibly unknown to client)
<b>Application of tax knowledge to resolve client tax issues</b>	Erroneous interpretation and/or application of tax authority, misidentified or missed altogether	Awkward interpretation and/or application of tax authority to client's situation, inadequately identified or construed.	Reasonable interpretation and application of tax authority to tax client's situation identifying adverse authority where existent.	Best interpretation and application of tax authority to client's situation, appropriately distinguishing adverse or negative authority.
<b>Assessment of alternative solutions to resolve client's issue(s).</b>	Erroneous or inappropriate resolution. Does not identify alternative solutions or assess strengths and weaknesses or advantages and disadvantages.	Reasonable solution, but no assessment of alternatives. Omits assessment of either strengths/weaknesses or advantages/disadvantages of possible solutions.	Good solution, alternatives lack appropriate assessment. Incomplete assessment of strengths and weaknesses, advantages and disadvantages	Assesses all alternative solutions, giving proper consideration to strengths/weaknesses, advantages/disadvantages for each alternative.
<b>Supports recommended course of action.</b>	Unreasonable or inappropriate course of action.	Reasonable course of action; fails to give reasonable consideration of client's goals and fails to give rationale for rejecting other possible solutions. Omits discussion of implementation procedures or documentation.	Good course of action, but lacks some support; good consideration of client's short and long-term goals and rationale for rejecting other courses of action. Lacks full discussion of implementation procedures or documentation.	Best and supported course of action; complete consideration of client's short and long-term goals, and rationale for rejecting other courses of action. Enumerates all appropriate procedures and recommended course of action.

**ACC 636: ENTITIES MEMO**

**Tax Law: Tax consequences upon formation of a business entity.**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Applies tax law regarding the tax-free formation of the business entity (corporation).</b>	Poor knowledge and application of the criteria for tax-free formation of business entity; omits several significant elements.	Limited knowledge and application of the criteria for tax-free formation of business entity; omits a major element.	Good knowledge and application of the criteria for tax-free formation of business entity; omits minor elements.	Exhibits complete knowledge and application of the criteria for tax-free formation of business entity.
<b>Applies tax law regarding the treatment of boot and other exceptional formation transactions.</b>	Poor knowledge and application of tax law to the treatment of boot and other exceptional formation transactions; omits several significant elements.	Limited knowledge and application of tax law to the treatment of boot and other exceptional formation transactions; omits a significant element.	Good knowledge and application of tax law to the treatment of boot and other exceptional formation transactions; omits minor elements.	Exhibits complete knowledge and application of tax law to the treatment of boot and other exceptional formation transactions.
<b>Applies tax law regarding the amount and nature of realized and recognized income, gain and loss on formation transactions.</b>	Poor knowledge and application of tax law regarding the calculation of the amount and nature of realized and recognized income, gain and loss; omits several significant elements.	Limited knowledge and application of tax law regarding the calculation of the amount and nature of realized and recognized income, gain and loss; omits a significant element.	Good knowledge and application of tax law regarding the calculation of the amount and nature realized and recognized income, gain and loss; omits minor elements.	Exhibits complete knowledge and application of tax law regarding the calculation of the amount and nature of realized and recognized income, gain and loss.
<b>Applies tax law regarding the tax basis consequences of formation transactions.</b>	Poor knowledge and tax law application regarding the tax basis consequences of formation transactions; omits several significant elements.	Limited knowledge and tax law application regarding the tax basis consequences of formation transactions; omits a significant element.	Good knowledge and tax law application regarding the tax basis consequences of formation transactions; omits minor elements.	Exhibits complete knowledge and application of tax law regarding the tax basis consequences of formation transactions.
<b>Applies tax law regarding secondary tax issues related to the formation of a business entity.</b>	Poor knowledge and application of tax law to significant secondary tax issues related to the formation of a business entity; omits several significant elements.	Limited knowledge and application of tax law to significant secondary tax issues related to the formation of a business entity; omits a significant element.	Good knowledge and application of significant secondary tax issues related to the formation of a business entity; omits minor elements.	Exhibits complete knowledge and application of significant secondary tax issues related to the formation of a business entity.

**ACC 624: DISTRIBUTION MEMO**

**Tax Law: Taxation of Distributions**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Applies tax law regarding classification of various distributions from the business entity (corporation).</b>	Poor knowledge and application of tax law to the tax classification of various types of distributions; omits several major elements.	Limited knowledge and application of tax law to classification of various types of distributions; omits a major element.	Good knowledge and application of tax law to classification of various types of distributions; omits minor elements.	Exhibits complete knowledge and application of tax law to the classification of various types of distributions.
<b>Applies tax law regarding the determination of the amount and nature of income, gain or loss resulting from a distribution.</b>	Poor knowledge and application regarding the determination of the amount and nature of income, gain or loss resulting from a distribution; omits several major elements.	Limited knowledge and application regarding the determination of the amount and nature of income, gain or loss resulting from a distribution; omits one a major element.	Good knowledge and application regarding the determination of the amount and nature of income, gain or loss resulting from a distribution, but omits minor elements.	Exhibits complete knowledge and application regarding the determination of the amount and nature of income, gain or loss resulting from a distribution.
<b>Applies tax law regarding the tax basis consequences of a distribution.</b>	Poor knowledge and application of the resulting tax basis consequences following a distribution; omits several major elements.	Limited knowledge and application of the resulting tax basis consequences following a distribution; omits a major element.	Good knowledge and application of the resulting tax basis consequences following a distribution; omits minor elements.	Exhibits complete knowledge and application of the resulting tax basis consequences following a distribution.
<b>Applies tax law regarding secondary tax issues applicable to distributions.</b>	Poor knowledge and application of tax law to significant secondary tax issues applicable to distributions.	Limited knowledge and application of tax law to significant secondary tax issues applicable to distributions; omits one or more major elements.	Good knowledge and application of tax law to significant secondary tax issues applicable to distributions, but omits minor elements.	Exhibits complete knowledge and application of significant secondary tax issues applicable to distributions.

## ACC 636: ETHICS CASE

### Ethical Reasoning Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Identification of Ethical Issues</b>	Identification of Ethical concerns is sparse or missing.	Identifies only some of the ethical concerns in a complex situation; omits at least one major point.	Identifies most of the ethical concerns in a complex situation; omits a few minor points.	Completely and thoughtfully identifies all ethical concerns in a complex situation.
<b>Knowledge of Standards</b>	Understanding of the role and standards of the professional accountant is very inadequate; lacks thought and understanding.	Understanding of the role and standards of the professional accountant omits at least one major point.	Understanding of the role and standards of the professional accountant is mostly complete; omits details or nuances.	Complete understanding of the role and standards of the professional accountant.
<b>Application of Ethical Standards</b>	Application of appropriate ethical standard to complex situation is missing or incorrect.	Application of appropriate ethical standard to complex situation is superficial or incomplete; omits at least one major point.	Application of appropriate ethical standard to complex situation is good, but missing some details or nuances.	Application of appropriate ethical standard to complex situation is insightful and complete.
<b>Recommendation for Action</b>	Approach/plan for corrective action is unrealistic or missing.	Approach/plan for corrective action fails to consider at least one major point or condition.	Approach/plan for corrective action is mostly complete, but missed some minor considerations.	Approach/plan for corrective action is realistic, thoughtful, and complete.

## **MASTER OF SCIENCE IN ACCOUNTING LEARNING GOALS AND OBJECTIVES**

- 1. *Seidman MSA graduates will be technically competent. They will be able to:***
  - Identify and address audit risk.
  - Use relevant and reliable measurement and disclosure criteria.
  - Use frameworks or models to comprehend and analyze accounting practices.
  
- 2. *Seidman MSA graduates will be effective communicators. They will be able to:***
  - Deliver an effective formal oral presentation
  - Organize written and spoken thoughts into a coherent narrative
  - Write focused documents that draw on multiple sources to articulate complex ideas
  - Write documents free from mechanical and grammatical errors that impede communication
  
- 3. *Seidman MSA graduates will be internationally literate. They will be able to:***
  - Identify cultural differences influence the setting of accounting standards.
  - Identify how cultural differences influence the implementation of International Financial Reporting Standards.
  - Identify how cultural and regulatory differences influence endorsement of international accounting standards.
  
- 4. *Seidman MSA graduates will use enterprise systems to enhance accounting competencies. They will be able to:***
  - Represent enterprise transaction cycles using conceptual models that can be implemented with relational database technology.
  - Retrieve information needed for accounting reports and decisions from automated enterprise systems.
  - Identify and suggest corrections for control weaknesses in automated enterprise systems.
  
- 5. *Seidman MSA graduates will be prepared to recognize and respond to ethical questions encountered in the practice of accounting. They will be able to:***
  - Identify ethical concerns and consequences in situations commonly faced by accountants.
  - Be able to identify the impacts of a business action on external stakeholders.
  - Identify trade-offs and make a business decision consistent with stated personal and professional values.
  - Apply ethical models to decision making.
  
- 6. *Seidman MSA graduates will be effective accounting researchers. They will be able to:***
  - Identify and access relevant standards, rules, and other information.
  - Evaluate different sources of information and reconcile conflicting/ambiguous standards or other authoritative sources.
  - Analogize from existing rules and guidance to problems not explicitly addressed by current standards or other authoritative sources.

## ASSESSMENT OF THE MSA PROGRAM

### Measures for 2005/2006

1. The International Financial Reporting Standards assignment in ACC 617 (International Accounting) is used to assess written communication and international literacy.
2. An accounting case(s) is used in ACC 620 (Capstone) to assess technical accounting skills.

### Measures for 2006/2007

1. An Accounting Information Systems project will be used in ACC 616 (Financial Accounting Systems) to assess enterprise systems competency.
2. A formal presentation will be required in ACC 680 (Accounting Ethics)
3. A case chosen by the professor will be used in ACC 680 (Accounting Ethics) to assess ethical reasoning.

### Sample/Procedure

*International Accounting Assignment:* ACC 617 is taught twice a year and enrolls approximately 25 students. Student responses to the assignment will be evaluated by the instructor of the class.

*Accounting Systems Project:* ACC 616 is taught two times a year and enrolls 25 students. Student responses to the project will be evaluated by an AIS faculty member.

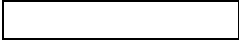
*Capstone Cases:* ACC 620 will be taught for the first time in Fall 2005 and again in Winter 2006. Enrollment is unknown at this time. In all sections, students will turn in two copies of their responses to the cases. Student responses to the cases will be evaluated by an accounting instructor. We might use two instructors and a sample as enrollment increases.

*Ethics Case:* A new accounting ethics requirement will be introduced in 2007/08; an ethics accounting course will be taught as a selected topics in Fall 2006. Enrollment is unknown at this time. The instructor will choose an ethics case; all students will turn in two copies of their responses to the case. An accounting instructor will grade the papers. We might use two assessors and a sample as enrollment grows.

*Formal Presentation:* A formal presentation will be required of all students in the Accounting Ethics course. The instructor will evaluate the presentations. Enrollment is unknown at this time.

### Results

The Seidman Director of Assessment will write a report detailing results in the summer semester. A copy will be distributed to all faculty members in August. Results will be discussed by the faculty during the first Faculty Senate meeting in August. Recommendations to improve the curriculum will be forwarded to the appropriate people/committees for action.





## **MSA Measures (05/06)**

**1. Seidman MSA graduates will be technically competent.** They will be able to:

- Identify and address audit risk.
- Use relevant and reliable measurement and disclosure criteria.
- Use frameworks or models to comprehend and analyze accounting practices.

**2. Seidman MSA graduates will be effective communicators.** They will be able to:

- Deliver an effective formal oral presentation.
- Organize written and spoken thoughts into a coherent narrative.
- Write focused documents that draw on multiple sources to articulate complex ideas.
- Write documents free from mechanical and grammatical errors that impede communication.

**3. Seidman MSA graduates will be internationally literate.** They will be able to:

- Identify how cultural differences influence the setting of accounting standards.
- Identify how cultural differences influence the implementation of International Financial Reporting Standards.
- Identify how cultural and regulatory differences influence the endorsement of international accounting standards.

**4. Seidman MSA graduates will use enterprise systems to enhance accounting competencies.** They will be able to:

- Assess the risk of technology and automated business processes on accounting. Represent enterprise transaction cycles using conceptual models that can be implemented with relational database technology.
- Retrieve information needed for accounting reports and decisions from automated enterprise systems.
- Identify and suggest corrections for control weaknesses in automated enterprise systems.

**5. Seidman MSA graduates will be prepared to recognize and respond to ethical questions encountered in the practice of accounting.** They will be able to:

- Identify ethical concerns and consequences in situations commonly faced by accountants
- Be able to identify the impacts of a business action on external stakeholders.
- Identify trade-offs and make a business decision consistent with stated personal and professional values.
- Apply ethical models to decision making.

**6. Seidman MSA graduates will be effective accounting researchers.** They will be able to:

- Identify and access relevant standards, rules, and other information.
- Evaluate different sources of information and reconcile conflicting/ambiguous standards or other authoritative sources.
- Analogize from existing rules and guidance to problems not explicitly addressed by current standards or other authoritative sources.

## **MSA Measures (06/07)**

**1. Seidman MSA graduates will be technically competent.** They will be able to:

- Identify and address audit risk
- Use relevant and reliable measurement and disclosure criteria.
- Use frameworks or models to comprehend and analyze accounting practices.

**2. Seidman MSA graduates will be effective communicators.** They will be able to:

- Deliver an effective formal oral presentation.
- Organize written and spoken thoughts into a coherent narrative.
- Write focused documents that draw on multiple sources to articulate complex ideas.
- Write documents free from mechanical and grammatical errors that impede communication.

**3. Seidman MSA graduates will be internationally literate.** They will be able to:

- Identify how cultural differences influence the setting of accounting standards.
- Identify how cultural differences influence the implementation of International Financial Reporting Standards.
- Identify how cultural and regulatory differences influence the endorsement of international accounting standards.

**4. Seidman MSA graduates will use enterprise systems to enhance accounting competencies.** They will be able to:

- Assess the risk of technology and automated business processes on accounting. Represent enterprise transaction cycles using conceptual models that can be implemented with relational database technology.
- Retrieve information needed for accounting reports and decisions from automated enterprise systems.
- Identify and suggest corrections for control weaknesses in automated enterprise systems.

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## Complete MSA Assessment:

1. *Seidman MSA graduates will be technically competent. They will be able to:*

- Identify and address audit risk.
- Use relevant and reliable measurement and disclosure criteria.
- Use frameworks or models to comprehend and analyze accounting practices.

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- Analogize from existing rules and guidance to problems not explicitly addressed by current standards or other authoritative sources.

## ACC 620: ACCOUNTING CASE

### Technical Competence Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Identified and addressed audit risk (Where Appropriate)</b>	Answer was mostly wrong; clear that student did not know how to conceptualize or approach problem.	Made at least one major mistake with identification, estimation, or proper accounting	Correctly identified proper accounting, but left out minor or supporting details.	Correctly identified proper accounting and supporting details.
<b>Measurement and Disclosure</b>	Failed to identify or use reliable measurement and disclosure criteria	Made one or more major mistakes per relevant and reliable measurement and disclosure criteria	Used acceptable reliable and relevant measurement and disclosure criteria; minor mistakes or omissions.	Used the most relevant and reliable measurement and disclosure criteria
<b>Frameworks and Models</b>	Was unable to identify or use an appropriate model or framework.	Made one or more major mistakes either identifying a framework/model or using it to analyze accounting practices	Applied a good model/framework; acceptably analyzed accounting practices.	Applied the optimal framework/model to correctly and completely analyze accounting practices.
<b>Standards and Rules</b>	Many mistakes when identifying and assessing relevant standards and rules	At least one major omission when identifying and assessing relevant standards and rules	Identified and assessed most relevant standards and rules; made minor mistakes	Identified and assessed all relevant standards and rules
<b>Information Sources</b>	Was mostly or completely unable to choose relevant information sources to best solve problem	Chose weaker or tangential information sources to solve problem	Chose acceptable information sources to solve problem	Chose only the best information sources to solve problem
<b>Reconcile Standards</b>	Mostly or completely unable to reconcile conflicting and ambiguous standards	Made at least one major mistake when reconciling conflicting and ambiguous standards	Mostly able to reconcile conflicting and ambiguous standards; made minor mistakes	Completely and correctly reconciled conflicting or ambiguous standards
<b>Logical Inference</b>	Was mostly or completely unable to analogize from existing rules to situations not covered by standards and authoritative sources	Major omissions when analogizing from existing rules to situations not explicitly addressed by standards and authoritative sources	Acceptable job of analogizing from existing rules to situations not explicitly addressed by standards and authoritative sources; left out some details or reasoning.	Completely and correctly analogized from existing rules to situations not explicitly addressed by current standards or authoritative sources.

**ACCOUNTING 617: INTERNATIONAL CASE**

**International Literacy Rubric**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Setting of international accounting standards</b>	Mostly wrong or absent identification of how cultural differences can influence the setting of accounting standards.	At least one major mistake or omission when discussing how cultural differences can influence the setting of accounting standards	Acceptably identified how cultural differences can influence the setting of accounting standards; minor mistakes or omissions	Completely and accurately identified how cultural differences can influence the setting of accounting standards
<b>Implementation issues per international accounting standards</b>	Mostly wrong or absent identification of how cultural differences can influence the implementation of IFRS.	At least one major mistake or omission when discussing how cultural differences can influence the implementation of IFRS	Acceptably identified how cultural differences can influence the implementation of IFRS; minor mistakes or omissions	Completely and accurately identified how cultural differences can influence the implementation of IFRS
<b>Endorsement of international accounting standards</b>	Mostly wrong or absent identification of how cultural and regulatory differences can influence endorsement of international accounting standards.	At least one major mistake or omission when discussing how cultural and regulatory differences can influence endorsement of international accounting standards	Acceptably identified how cultural and regulatory differences can influence endorsement of international accounting standards; minor mistakes or omissions	Completely and accurately identified how cultural and regulatory differences can influence endorsement of international accounting standards.

## Written Communication Rubric

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Content</b>	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.
<b>Organization</b>	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.
<b>Determine Needed Information</b>	No or almost no recognition that additional information needed for analysis	Recognized a few types of information needed for analysis; may have included unnecessary information	Recognized most of the necessary information needed for analysis; may have included tangential information	Recognized exactly what information was needed for analysis
<b>Generate Needed Information</b>	Lacked an understanding of the variety of available resources.	Examined a minimal number of resources or relied too much on one type.	Examined most major resources available; might have missed a few.	Examined a wide variety of resources that met research objective.
<b>References</b>	References are not or mostly not presented.	Occasional references are provided.	Complete references are generally present.	Sources of presented evidence are clearly and fairly represented.
<b>Style</b>	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
<b>Mechanics</b>	Writing errors are so numerous that they obscure meaning	Numerous writing errors that distract reader.	Occasional writing errors; don't represent a major distraction	Writing is free or almost free of errors.

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**ACC 616: ACCOUNTING SYSTEMS PROJECT**

**Enterprise Systems Competence Rubric**

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Use of conceptual models</b>	The representation of enterprise transaction cycles is markedly lacking in both entities and relationships.	The representation of enterprise transaction cycles is markedly lacking in either entities or relationships.	The representation of enterprise transaction cycles includes most required entities and most required relationships	The representation of enterprise transaction cycles includes all required entities and all required relationships
<b>Retrieval of information for accounting reports and decisions</b>	Mostly wrong or absent retrieval of required information from automated systems	At least one major mistake or omission when retrieving required information from automated systems	Minor mistakes or omissions when retrieving required information from automated systems	Complete and accurate retrieval of required information from automated systems
<b>Corrections for control weaknesses in automated enterprise systems</b>	Incorrect or absent identification of control weaknesses	Identified some control weaknesses with acceptable solutions for correction; OR identified most control weaknesses but provided inadequate solutions for correcting those weaknesses	Identified most control weaknesses; provided acceptable solutions for correcting those weaknesses	Identified all control weaknesses; provided acceptable solutions for correcting those weaknesses

## ACCOUNTING 680: ETHICS CASE

### Ethical Reasoning Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Identification of Ethical Issues</b>	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.
<b>Application of Ethical Theory/Models</b>	Application of consequentialist, deontological and virtue ethical decision making models to complex situation is sparse or missing.	Application of consequentialist, deontological and virtue ethical decision making models to complex situation 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 complex situation.
<b>Personal Voice and Action</b>	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.
<b>Knowledge of Standards</b>	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.
<b>Governance Recommendation</b>	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.



## Formal Presentation Rubric

<b>Criteria</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>
<b>Organization</b>	Presentation is very disorganized; little flow; vague; difficult to understand.	Presentation is confusing and disorganized in a number of places; disconnected or choppy; takes some effort to follow.	Presentation flows smoothly with occasional confusion or rough patches between ideas.	Presentation is smooth, polished and organized; flows well.
<b>Delivery</b>	Presenter is very uncomfortable; speech is rushed, slow or inarticulate; style is distracting or annoying.	Presenter is somewhat uncomfortable or nervous; limited expression; noticeable use of filler words (uhs, likes) or pauses.	Presenter is generally comfortable; somewhat polished; minor use of filler words (uhs, likes) or pauses.	Presenter is very comfortable; speaks clearly and expressively; words and sentences flow.
<b>Content</b>	Points not clear; irrelevant information does not support ideas; listeners gain little.	Information is confusing in places; too much or too little information; listener gains a few insights.	Sufficient information; many good points made; some areas lacking; listener gains adequate insight.	Abundance of material; points clearly made; evidence supports; listeners gain insight.
<b>Communication Aids</b>	Communication aids are poorly prepared and/or distracting, or nonexistent.	Communication aids marginally prepared; do not support presentation well.	Professional communication aids, but not varied; may use too many/too few.	Appropriate, varied, and professional communication aids enhance presentation.
<b>Nonverbals</b>	Reads entire report, making no eye contact with audience.	Reads most of report; makes occasional eye contact.	Maintains eye contact, but returns to notes frequently	Maintains eye contact throughout presentation; seldom returns to notes.
<b>Creativity</b>	No creativity at all. Audience lost interest.	Mostly presented information with little imagination; audience frequently bored.	Some interesting twists; held attention most of the time.	Involved audience; made points in a creative way; held attention throughout.
<b>Audience Interaction</b>	Unable to accurately answer questions.	Often answers questions superficially or long-windedly	Responds to most questions clearly and accurately.	Responds to all questions clearly and accurately.

