Standard #4 Measurement and Analysis of Student Learning and Performance

a. Program Outcomes

List outcomes, by accredited program. Many of the program outcomes should be used as part of a student learning assessment plan and be measurable.

Undergraduate Programs:

Associate of Science in Business:
1. Demonstrate a general knowledge of business theories.
2. Demonstrate a general knowledge of business concepts.
3. Demonstrate a general knowledge of the functional areas of business.

B.S./B.A. in Accounting:
1. A. Record business transactions;
   B. Prepare the three basic financial statements (the balance sheet, income statement, and statement of cash flows); and
   C. Analyze financial statement and use financial statements for decision making.
2. Understand the fundamental concepts of auditing.
3. Understand the fundamental tax law and tax regulation.

B.S./B.A. in Finance:
1. Compute the value of stocks, bonds, and other business assets
2. Identify how financial markets and institutions operate, in a domestic or international environment.
3. Analyze a firm’s financial condition using its financial statements and ratios.
4. Evaluate capital budgeting and financing decisions with respect to cost of capital, capital structure, and financial forecasting.
5. Discuss issues pertaining to multinational financial management such as exchange rate exposure, corporate hedging policies, etc.
6. Compute and discuss the risk and return concepts from the perspective of an individual asset and a portfolio.

B.S./B.A. in General Business:
1. Define business terms, analyze transactions, calculate financial values, and identify concepts.
2. Identify terms, evaluate business environments, and analyze problems and processes.
3. Use common tools and approaches to locate, analyze, and report information to solve problems
4. Describe and apply, at an advanced, technical level, concepts, principles, methods, and theories in one concentration

B.S./B.A. in Information Systems:
1. Illustrate a knowledge of and skills in basic business functions
2. Illustrate a knowledge of and skills in the writing of simple application programs using structured and object-oriented programming
3. Illustrate a knowledge of and skills in the design processes and implementation strategies for information relational databases
4. Describe e-commerce, web-related technologies and web site development concepts
5. Describe data communication technologies, network operating systems and their implementation concepts

B.S./B.A. in Management:
1. Demonstrate a general knowledge of business theories and concepts, including functional areas.
2. Demonstrate effective writing skills.
3. Demonstrate critical thinking skills.
4. Recognize, understand and apply the basic concept of the law and its importance to business.
5. Demonstrate knowledge of general management principles.

B.S./B.A. in Marketing:
1. Demonstrate general business proficiency with respect to the business core.
2. Demonstrate knowledge of accepted marketing principles and concepts.
3. Describe the socio-cultural, political-legal, ethical, economic, and competitive environments in which marketing operates.
4. Apply marketing principles and concepts to make appropriate decisions regarding the marketing mix to meet target marketing goals.
5. Demonstrate knowledge of the process of gathering, analyzing, and reporting information useful for solving marketing problems.
6. Display analytic and problem-solving skills applied to marketing problems.
7. Display the ability to communicate solutions and support arguments for business decisions.

B.S./B.A. in Risk Management:
1. Demonstrate a broad understanding of property casualty insurance regulations and requirements.
2. Demonstrate a broad understanding of commercial insurance sufficient to secure employment after graduation.

B.A.S. in Resources and Technology Management:
1. Demonstrate a general knowledge of business theories and concepts, including functional areas.
2. Demonstrate effective writing skills.
3. Recognize, understand, and apply the basic concepts of law and its importance to business.
4. Demonstrate knowledge of general management principles.
5. Demonstrate critical thinking skills.
6. Compute and discuss the risk and return concepts from the perspective of an individual asset and a portfolio.
7. Demonstrate knowledge of general accounting principles.
8. Demonstrate knowledge of general information system principles.
9. Demonstrate an ability to use basic quantitative methods commonly used in business.
10. Demonstrate knowledge of general economic principles.
11. Demonstrate knowledge of general marketing principles.
Graduate Programs:

Master of Science in Human Resources Management:
1. Evidence knowledge of the theory, concepts, values, principles, legal constraints, and practices of Human Resource Management.
2. Demonstrate the ability to utilize an open systems approach to Human Resource problem solving to include problem recognition, definition, analysis, solution development, implementation planning, and effective written and/or oral communication.
3. Have an understanding of tools and approaches to analyzing, organizing, representing, and communicating Human Resource Management data.
4. Demonstrate the ability to analyze, select, and present HR strategies that support the competitive strategies of an organization.

Master of Science in Management:
1. Demonstrate knowledge of the theory, concepts, principles, and practices of business management.
2. Use an open system approach to management problem solving to include problem recognition, analysis through the use of conceptual and theoretical measurements and diagnostics, solution development, implementation, planning, and effective written and oral communication.
3. Demonstrate the ability to analyze, select, and present strategies that support a selected management specialty area.
4. Use common management tools and approaches to analyze and interpret management data and use effective strategies to design management processes.

Executive Master of Business Administration:
1. Complete an environmental scan and internal audit for a service or manufacturing organization.
2. Assess the current financial as well as overall status of the organization.
3. Create a strategic plan that incorporates common management tools and uses information from the environmental scan and internal audit.
4. Demonstrate knowledge of ethics as principles that guide decision making and behavior in organizations.
5. Demonstrate knowledge of Accounting, Economics, Finance, Marketing, and Management theories, concepts and practices as applied to an organizational context.

Master of Business Administration:
1. Demonstrate the ability to analyze the external environment for planning purposes.
2. Demonstrate the ability to segment markets for planning purposes.
3. Demonstrate the ability to analyze organizational structure.
4. Demonstrate the ability to analyze management control scenarios.
5. Demonstrate the ability to calculate risk and return.
6. Demonstrate the ability to calculate cost of capital.
7. Demonstrate the ability to calculate security valuation.
8. Demonstrate the ability to calculate break-even to support decision-making.
9. Demonstrate the ability to analyze financial statements.
10. Demonstrate the ability to determine make or buy decisions.
Master of Taxation/Graduate Certificate in Taxation:

1. Explain the principles and doctrines that serve as the foundation for the federal tax law.
2. Describe the sources of statutory, administrative, and case law that make up the federal tax law.
3. Identify tax issues in a business case, research the tax law to find answers to such issues, and prepare a tax research memorandum to communicate the results of that research.
4. Explain the legal and ethical requirements that tax professionals must follow.
5. Explain the various purposes for changes in tax law and the role that the tax law plays in society.
6. Explain the basic principles of the federal income tax law as it applies to individuals, partnerships, corporations, and estates and trusts.
7. Explain procedures used to comply with the tax law and to resolve controversies with the Internal Revenue Service.
8. Write a protest letter to the IRS Appeals Office for a sample case.
9. Calculate the income tax liability and estate tax liability for an estate.
10. Describe basic estate tax planning techniques such as lifetime gifts, irrevocable life insurance trusts, and bypass trusts.
11. Explain how state income tax law relates to the federal income tax law.
12. Explain how the sales and use tax law works.
13. Develop advanced tax planning strategies for individuals, partnerships, and corporations.
14. Explain how tax issues affect financial statements and management decisions.
15. Write a high-quality tax research paper that is suitable for submission to a professional tax journal.

b. Performance Results

Complete the following table. Provide three or four examples, reporting what you consider to be the most important data. It is not necessary to provide results for every process.

<table>
<thead>
<tr>
<th>Performance Measure</th>
<th>Measurable goal</th>
<th>Current Results</th>
<th>Analysis of Results</th>
<th>Action Taken or Improvement made</th>
<th>Insert Graphs or Tables of Resulting Trends</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>What is your measurement instrument or process? (Indicate length of cycle)</td>
<td>What are your current results?</td>
<td>What did you learn from the results?</td>
<td>What did you improve or what is your next step?</td>
<td>(3-5 data points preferred)</td>
</tr>
</tbody>
</table>

Student Learning Results (Required for each accredited program, doctorate, masters, and baccalaureate)
<table>
<thead>
<tr>
<th>Performance Indicator</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Student Learning Results</strong> <em>(Required for each accredited program)</em></td>
<td>A student learning outcome is one that measures a specific competency attainment. <em>Examples of a direct assessment (evidence) of student learning attainment that might be used include: capstone performance, third-party examination, faculty-designed examination, professional performance, licensure examination</em>. Add these to the description of the measurement instrument in column two: Direct - Assessing student performance by examining samples of student work Indirect - Assessing indicators other than student work such as getting feedback from the student or other persons who may provide relevant information. Formative – An assessment conducted during the student’s education. Summative – An assessment conducted at the end of the student’s education. Internal – An assessment instrument that was developed within the business unit. External – An assessment instrument that was developed outside the business unit. Comparative – Compare results between classes, between online and on ground classes, Between professors, between programs, between campuses, or compare to external results such as results from the U.S. Department of Education Research and Statistics, or results from a vendor providing comparable data.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Analysis of Results</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Performance Measure</strong></td>
<td><strong>What is your measurement instrument or process?</strong> <em>(Indicate length of cycle)</em></td>
</tr>
<tr>
<td>Measurable goal What is your goal?</td>
<td></td>
</tr>
</tbody>
</table>

**At least 70% of students will have an overall score greater than one standard deviation below the national mean on the ETS Major Field Test for Undergraduate Business**

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th><strong>Percentage of Students with an Overall Score Greater Than One Standard Deviation Below the National Mean</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Major Field Test (administered every semester)</td>
<td>2006-2007: 82%</td>
<td>The goal was exceeded for all five years.</td>
<td>Expand analysis to address the subcores information to identify areas of strengths and weaknesses. The goal is being reevaluated to address performance relative to the national mean.</td>
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</tr>
<tr>
<td>Direct Summative External Comparative</td>
<td>2007-2008: 72%</td>
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<tr>
<td>2008-2009: 79%</td>
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<tr>
<td>2009-2010: 72%</td>
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<tr>
<td>2010-2011: 70%</td>
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</tbody>
</table>
13

The average score on the Accounting Capstone Exam in the auditing portion will be at least 50%.

<table>
<thead>
<tr>
<th>Accounting Capstone Exam (administered every semester)</th>
<th>Fall 2009: 29.10%</th>
<th>Spring 2010: 41.93%</th>
<th>The goal was not met for any of the administrations.</th>
<th>The accounting discipline coordinating committee is rewriting the capstone exam to better reflect the composition of the curriculum and preparatory classes its majors complete.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Summative Internal</td>
<td>Summer 2010: 33.60%</td>
<td>Fall 2010: 37.43%</td>
<td>Fall 2010: 33.28%</td>
<td>Fall 2009: 37.59%</td>
</tr>
</tbody>
</table>

The average score on the Accounting Capstone Exam in the financial accounting portion will be at least 50%.

<table>
<thead>
<tr>
<th>Accounting Capstone Exam (administered every semester)</th>
<th>Fall 2009: 37.59%</th>
<th>Spring 2010: 42.33%</th>
<th>The goal was not met for any of the administrations.</th>
<th>The accounting discipline coordinating committee is rewriting the capstone exam to better reflect the composition of the curriculum and preparatory classes its majors complete.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Summative Internal</td>
<td>Summer 2010: 41.45%</td>
<td>Fall 2010: 39.17%</td>
<td>Fall 2010: 39.17%</td>
<td>Fall 2009: 37.59%</td>
</tr>
</tbody>
</table>
The average score on the Accounting Principles formative exam will be at least 50%.

<table>
<thead>
<tr>
<th>Accounting Formative Exam (administered every semester)</th>
<th>Fall 2009 (pilot): 54.8%</th>
<th>Spring 2010: 56.5%</th>
<th>The goal was met for each of the administrations.</th>
<th>The accounting discipline coordinating committee is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Formative Internal</td>
<td>Summer 2010: 55.1%</td>
<td>Fall 2010: 56.6%</td>
<td>1) reviewing standardized homework to ensure it supports and maps each learning objective being assessed.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Spring 2011: 56.5%</td>
<td></td>
<td>2) preparing course maps to ensure adequate coverage of each learning objective tested.</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>3) reviewing test questions for validity.</td>
<td></td>
</tr>
</tbody>
</table>

Accounting Formative Exam Results

<table>
<thead>
<tr>
<th>% Correct</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pilot</td>
</tr>
<tr>
<td>Spring 2010</td>
</tr>
<tr>
<td>Summer 2010</td>
</tr>
<tr>
<td>Fall 2010</td>
</tr>
<tr>
<td>Spring 2011</td>
</tr>
</tbody>
</table>
Standard 6 - Organizational Performance Results

5. Organizational Effectiveness Results

Organizational effectiveness results examine attainment of organizational goals. Each business unit must have a systematic reporting mechanism for each business program that charts enrollment patterns, student retention, student academic success, and other characteristics reflecting students' performance.

*Key indicators may include: graduation rates, enrollment, improvement in safety, hiring equity, increased use of web-based technologies, use of facilities by community organizations, contributions to the community, or partnerships, retention rates by program, and what you report to governing boards and administrative units.*

<table>
<thead>
<tr>
<th>Performance Measure Measurable goal</th>
<th>SCOB expects a six-year graduation rate of 30%.</th>
</tr>
</thead>
<tbody>
<tr>
<td>What is your measurement instrument or process? (Indicate length of cycle)</td>
<td>Graduation rates as reported in IPEDs completions report</td>
</tr>
<tr>
<td>Current Results What are your current results?</td>
<td>2003-2004: 28.23%</td>
</tr>
<tr>
<td></td>
<td>2004-2005: 30.81%</td>
</tr>
<tr>
<td></td>
<td>2005-2006: 21.14%</td>
</tr>
<tr>
<td></td>
<td>The goal was met only in 2004-2005.</td>
</tr>
<tr>
<td>Analysis of Results What did you learn from the results?</td>
<td>The graduation rates have been influenced by an economic recession that forced many students to convert to part-time status, which extends the time to graduate. An increase in the number of military student deployments has also been a factor.</td>
</tr>
<tr>
<td>Action Taken or Improvement made What did you improve or what is your next step?</td>
<td>Continue to work with students to complete the degree, even it extends beyond the 6-year period.</td>
</tr>
</tbody>
</table>

**SCOB 6-Year Graduation Rates**

<table>
<thead>
<tr>
<th>Year</th>
<th>Graduation Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2003-2004</td>
<td>28.23%</td>
</tr>
<tr>
<td>2004-2005</td>
<td>30.81%</td>
</tr>
<tr>
<td>2005-2006</td>
<td>21.14%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>15.00%</th>
<th>10.00%</th>
<th>5.00%</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00%</td>
<td>2003-2004</td>
<td>2004-2005</td>
</tr>
</tbody>
</table>
| **SCOB will retain 75% of its students.** | Retention rates as reported in IPEDs completions report | 2008-2009: 71%  
2009-2010: 79%  
2010-2011: 82%  
The goal was met each of the three years. | Professional counselors and faculty have worked hard to encourage students to complete their education. | Continue to work with students to stay in college even during difficult economic times. As part of the continuous improvement process, the current goal is being evaluated to determine if it should be increased to 80% based on three years of success. |
|---|---|---|---|---|
| **SCOB enrollment will grow by 2% per year.** | Enrollments as reported in Fact Book | 2008-2009: Goal was not met  
2009-2010: Goal was met  
2010-2011: Goal was met | The goal was met, but it was achieved by an increase in part-time enrollment as evidenced by a decline in credit hour production. | Continue to identify opportunities to grow the enrollment by more effective recruiting, expanding the scope of operations, and developing new academic programs. Given that the goal was met, but credit hour production is down, there is consideration to change the goal to reflect full-time equivalent students. |