

Assurance of Learning Assessment (AoL) Rubric, Fogelman College of Business & Economics

Degree: BBA Accounting

(updated: June 2017)

Goal1: Graduates can demonstrate a satisfactory understanding of financial accounting and managerial accounting.

		Fair	Good	Exemplary	Measures	
		Did Not Meet Expectations, Limited Accomplishments	Met Expectations, Some Problems, Needs Improvement	Met Expectations, Considerable Expertise Shown With Project	Direct or Indirect Measurements and/or Measurement Links	
Score:		1	2	3		
Objective1:	Demonstrate and acceptable level of competence in financial reporting.	Fails to demonstrate the level of competence in financial reporting expected of a BBA accounting graduate.	Demonstrates and adequate level of competence in financial reporting as expected of a BBA accounting graduate.	Demonstrates a high level of competence in financial reporting as expected of a BBA accounting graduate.	Examination or Project	ACCT-3110, ACCT-4211
Objective2:	Demonstrate an acceptable level of competence in managerial accounting.	Fails to demonstrate the level of competence in managerial accounting expected of a BBA accounting graduate.	Demonstrates an adequate level of competence in managerial accounting expected of a BBA accounting graduate.	Demonstrates a high level of competence in managerial accounting as expected of a BBA accounting graduate.	Examination or Project	ACCT-3310

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Goal2:	Graduates can demonstrate a satisfactory understanding of systems and auditing concepts.
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		Fair	Good	Exemplary	Measures	
		Did Not Meet Expectations, Limited Accomplishments	Met Expectations, Some Problems, Needs Improvement	Met Expectations, Considerable Expertise Shown With Project	Direct or Indirect Measurements and/or Measurement Links	
	Score:	1	2	3		
Objective1:	Understand and process the major accounting-related information outputs needed by various organizations while using appropriate documentation.	Fails to adequately describe and differentiate the information needs of different business lines. Fails to provide a clear and coherent understanding of the means of producing information.	Adequately describes and differentiates the information needs of different and business lines although format may suffer minor flaws and errors.	Demonstrates a thorough understanding of the information needs and outputs of different business lines. Is able to provide a clear and coherent understanding of the means of producing information.	Examination or Project	ACCT-4020
Objective2:	Demonstrate an acceptable level of competence in attesting to the fairness of financial representations and the adequacy of internal controls.	Fails to adequately recognize accuracy and fairness in financial reports. Fails to adequately define proper internal controls.	Adequately recognizes the accuracy and fairness in financial reports and can generally define proper internal controls but with some errors.	Demonstrates a strong ability to recognize fairness and accuracy in financial reports. Demonstrates a strong ability to define proper internal controls with very few errors.	Examination or Project	ACCT-4240, ACCT-4241

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Goal3: Graduates can demonstrate a satisfactory understanding of U.S. Tax laws and regulations related to financial reporting.						
		Fair	Good	Exemplary	Measures	
		Did Not Meet Expectations, Limited Accomplishments	Met Expectations, Some Problems, Needs Improvement	Met Expectations, Considerable Expertise Shown With Project	Direct or Indirect Measurements and/or Measurement Links	
	Score:	1	2	3		
Objective1:	Demonstrate an acceptable level of competence in applying U.S. Tax Law for compliance and planning purposes.	Fails to demonstrate the level of competence in taxation expected of a BBA accounting graduate.	Demonstrates an adequate level of competence in taxation expected of a BBA accounting graduate.	Demonstrates a high level of competence in taxation expected of a BBA accounting graduate.	Examination or Project	ACCT-3510, ACCT-4520
Objective2:	Demonstrate an acceptable level of competence in understanding and applying U.S. financial regulations related to investments and banking law (e.g., SEC compliance).	Fails to demonstrate the level of competence in U.S. financial regulations related to investments and banking as expected of a BBA accounting graduate.	Demonstrates an adequate level of competence in related to U.S. financial regulations related to banking and investments as expected of a BBA accounting graduate.	Demonstrates a high level of competence in U.S. financial regulations related to banking and investments as expected of a BBA accounting graduate.	Examination or Project	ACCT-3110, ACCT-3120, ACCT-3130

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Goal4:	Graduates can effectively apply technology to solve accounting needs and problems.
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		Fair	Good	Exemplary	Measures	
		Did Not Meet Expectations, Limited Accomplishments	Met Expectations, Some Problems, Needs Improvement	Met Expectations, Considerable Expertise Shown With Project	Direct or Indirect Measurements and/or Measurement Links	
	Score:	1	2	3		
Objective1:	Demonstrate analytical skills and technological expertise while developing and presenting business information.	Had limited ability to use computer software such as SPSS, spreadsheet, or other business technology to organize data for analysis	Had adequate ability to use basic functions of computer software such as SPSS, spreadsheet, or other business technology to organize data for analysis	Effectively utilized advanced functions of computer software such as SPSS, spreadsheet, or other business technology to organize data for analysis	Examination or Project	MGMT-4710
Objective2:	Utilize internet technology to perform queries and searches to locate relevant and accurate information.	Demonstrated an ability to often structure complex queries to locate information on the Internet using multiple search tools, but may lack some degree of focus, depth, accuracy, or breadth in search results.	Demonstrated ability to consistently structure complex queries to locate information on the Internet using multiple search tools, to include some degree of focus, depth, accuracy, or breadth in search results.	Demonstrated ability to consistent structure complex queries to locate information on the Internet using multiple search tools, to include a large degree of focus, depth, accuracy, and breadth in search results.	Examination or Project	MGMT-4710
Objective3:	Use computer software tools to organize data for analysis to solve business problems.	Utilized basic functions relating to software tools while organizing data for analysis. Utilized software tools with some difficulty while organizing data for analysis.	Clearly utilized basic functions relating to software tools. Utilized software tools to organize data for analysis without difficulty. Showed difficulty integrating software tools.	Effectively utilized software tools and appropriate advanced functions to organize data for analysis. Integrated functions to organize data for analysis. Integrated functions requiring transfer of data between two or more software tools.	Examination or Project	SCMS-3711

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Goal5:	Graduates will be knowledgeable about the global business environment.
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		Fair	Good	Exemplary	Measures	
		Did Not Meet Expectations, Limited Accomplishments	Met Expectations, Some Problems, Needs Improvement	Met Expectations, Considerable Expertise Shown With Project	Direct or Indirect Measurements and/or Measurement Links	
	Score:	1	2	3		
Objective1:	Demonstrate an awareness of the economic, social and cultural environments within which international businesses operate.	Displayed difficulty recognizing the economic, social and cultural aspects of international business and cannot determine the appropriate context of cross cultural situations	Recognized international economic, social and cultural differences between cultures and how these differences impact ways that business operates	Readily identified environmental issues in an international business situation, understood relevant actions, and predicted responses	Exams, case projects, and simulations	ACCT-3130, FIR-4550, MKTG-4530
Objective2:	Demonstrate awareness of the political and technological environments within which international businesses operate.	Displayed limited understanding of the political and technological aspects of international business and cannot determine the appropriate context of cross-cultural situation.	Demonstrated an understanding of the political and technological aspects of international business	Readily identified environmental issues in an international business situation and showed ability to explain actions and predicted responses.	Exams, case projects, and simulations	ACCT-3130, FIR-4550, MKTG-4530
Objective3:	Demonstrate awareness of the legal, institutional and financial types of international transactions that are components of global business operations.	Assimilated an understanding of the various types of international transactions and their relationship to global business operations.	Demonstrated a knowledge about differences in the ways that legal, institutional, and financial transactions differ between countries.	Identified types of transactions involved in a stated international business context and demonstrated an ability to solve problems based on this knowledge.	Exams, case projects, and simulations	ACCT-3130, FIR-4550, MKTG-4531

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Goal6:		Graduates will be knowledgeable about ethical factors in the business environment.				
		Fair	Good	Exemplary	Measures	
		Did Not Meet Expectations, Limited Accomplishments	Met Expectations, Some Problems, Needs Improvement	Met Expectations, Considerable Expertise Shown With Project	Direct or Indirect Measurements and/or Measurement Links	
	Score:	1	2	3		
Objective1:	Identify a dilemma relating to a potentially unethical behavior.	Displayed a vague idea of what the dilemma is and uncertainty about what must be decided.	Identified the dilemma, including pertinent facts, and ascertain what must be decided.	Describe the dilemma in detail to include gathering pertinent facts. Ascertained exactly what must be decided.	Examination or Project	MGMT-4710
Objective2:	Formulate stakeholders that are affected by a potentially unethical behavior.	Unsure about who should be involved in the decision-making process.	Determined who should be involved in the decision making process and accurately identified all the stakeholders.	Determined who should be involved in the decision making process and thoroughly reflects the viewpoints of the stakeholders.	Examination or Project	MGMT-4710
Objective3:	Analyze alternatives and identify consequences that result from unethical behavior.	Appraised the relevant facts and assumptions and identified some alternatives to avoid unethical behavior.	Clarified at least two alternatives and predicted their associated consequences in detail.	Clarified several alternatives and evaluated each one relative to whether or not there is interest and concern over the welfare of all stakeholders.	Examination or Project	MGMT-4710

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Goal7:		Graduates will demonstrate critical thinking skills.				
		Fair	Good	Exemplary	Measures	
		Did Not Meet Expectations, Limited Accomplishments	Met Expectations, Some Problems, Needs Improvement	Met Expectations, Considerable Expertise Shown With Project	Direct or Indirect Measurements and/or Measurement Links	
	Score:	1	2	3		
Objective1:	Present, assess, and analyze appropriate supporting data/evidence relating to the problem or issue.	Displayed difficulty with search criteria or ability to evaluate the data or facts important to the issue. Displayed difficulty while distinguishing between fact, opinion, and value judgments.	Demonstrated adequate skill while searching, selecting, and evaluating sources relative to the problem or issue. Distinguished between fact, opinion, and value judgments.	Demonstrated good skills relative to search, selection, and evaluation of a problem or issue. Demonstrated understanding the role that data and facts play relative to analysis of a problem or issue.	Examination or Project	MGMT-4710
Objective2:	Identify and assess conclusions, implications, and consequences that support financial and accounting decision-making using available data.	Failed to identify conclusions, implications, or consequences needed to support the decisions.	Identified or provided evidence of conclusions, implications, and consequences that support the decision. Included implications that may impact the various aspects associated with the issue.	Identified, discussed and extended conclusions, implications, and consequences that support the decision to include appropriate context, assumptions, data, and evidence. Included justification for the decision.	Examination or Project	MGMT-4710
Objective3:	Identify the problem and then formulate a summary.	Unable to identify the problem and/or provide a summary of the problem.	Identified the main question to be answered in a clearly stated summary form.	Identified the main question to be answered, as well as subsidiary aspects of the question, and provided a summary in a clearly stated form.	Examination or Project	MGMT-4710

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Goal8:		Graduates will be effective communicators.				
		Fair	Good	Exemplary	Measures	
		Did Not Meet Expectations, Limited Accomplishments	Met Expectations, Some Problems, Needs Improvement	Met Expectations, Considerable Expertise Shown With Project	Direct or Indirect Measurements and/or Measurement Links	
	Score:	1	2	3		
Objective1:	Develop a clear and concise topic statement of the issues to be addressed.	Statement was not concise or clear on the issues or topic to be addressed.	Statement or discussion was clear on some points relating to the issue or topic, but weak on other points.	Clearly addressed both the topical statement and issue to be addressed.	Written/oral projects	MGMT-3510
Objective2:	Explain the approach taken to evaluate an issue relating to a business topic.	Provided a weak presentation of the approach. Methodology was not well expressed.	Provided an adequate explanation of the methodology used.	Provided a clear explanation of the methodology and how it leads to a sound conclusion.	Written/oral projects	MGMT-3510
Objective3:	Summarize the results of the analysis of an issue in a clear set of conclusions.	Inadequate summary and/or presentation of the results or presented results not consistent with the issue addressed.	Adequate presentation but inconsistent summary of the results.	Well-formulated conclusions consistent with methodology employed.	Written/oral projects	MGMT-3510
Objective4:	Present the topic in a professional manner.	Inadequate written or oral presentation. Failed to use acceptable written or oral presentation guidelines.	Presentation adequate but not exceptional. Some errors relating to appropriate written or oral presentation methods.	Excellent presentation that was well written and presented in a professional manner.	Written/oral projects	MGMT-3510