SOUTHEASTERN OKLAHOMA STATE UNIVERSITY

PROGRAM ASSESSMENT REPORT
Department of Accounting and Finance*

AY 2010-2011**

Department: Accounting Program, John Massey School of Business (JMSB)

Date Filed: September 15, 2011

Department Chair______________________________

Dean, JMSB______________________________

*The Department of Accounting and Finance files two separate assessment reports.
**The Department of Accounting has a set of rubrics and program goals for continuous assessment of student learning. The rubrics are included in the Appendix to the report.
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Note: Abbreviations and common acronyms used in this report are as follows:

AACSB—Association to Advance Collegiate School of Business
ACBSP—Association of Collegiate Business Schools and Programs
AICPA—American Institute of Certified Public Accountants
CPA—Certified Public Accountant
ETS—Educational Testing Service
JMSB—John Massey School of Business
MFT-Major Field Test
MISSION STATEMENTS

John Massey School of Business: Mission Statement

The mission of the John Massey School of Business of Southeastern Oklahoma State University is to become the premier regional business program in Southeastern Oklahoma and North Texas. We will prepare our business and aerospace students to meet the challenges in a competitive and ever changing global economy by providing an excellent and continuously improving learning environment that emphasizes both academic and applied knowledge and research. We will further assist in the economic development of the region by providing effective application of knowledge with small and midsize businesses and Native American Tribes.

Department of Accounting: Mission Statement

The accounting program will prepare graduate to meet the many challenges of today’s complex business environment. Accounting professionals play a critical role in a wide variety of public accounting firms, businesses, government organizations, and not for profit institutions. The major goal of this accounting program is to offer a broad based academic background to prepare graduate for entry in the accounting profession.

Through their studies, accounting majors develop an understanding of the financial information flow used to generate, analyze, and communicate financial data to stakeholders. Such stakeholders include business managers, the general public, regulatory agencies, nonprofit organizations, and governmental bodies. Our accounting students learn techniques of financial analysis through the application of technologies.

The Department of Accounting also has a mission to present fundamental accounting service courses for other academic programs. Here our mission is to provide students with an understanding of basic financial analysis.

Department of Accounting: Program Goals

The Annual Educational Testing Service (ETS) Major Field Test—Business II is recognized by business schools, business education accreditation agencies, and others as the national standard used to evaluate the rigor of core business courses. The Major Field Test (MFT) assesses a student’s understanding of Accounting, Economics, Management, Quantitative Analysis, Finance, Marketing, Legal and Social Environment, Information Systems, and International Issues. Member institutions such as the Association to Advance Collegiate Schools of Business (AACSB) and the Association of Collegiate Business Schools and Programs (ACBSP) use it to evaluate the effectiveness of business programs. These organizations use it as the quantitative benchmark for the effectiveness of the business knowledge core required for the majors in business programs.

By using the annual Business II exam, JMSB students learning is measured for all the goals and outcomes mentioned within this section of the report. This exam is embedded in the MNGT 4633 Business Policy course. Business Policy is required for all business majors and is taken in the senior year. These table and charts show the average score of JMSB Students compared to the norm group and the Accounting majors compared to the
average score of JMSB Students. The sample size for accounting students taking the test over the five-year period follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>AY0607</th>
<th>AY0708</th>
<th>AY0809</th>
<th>AY0910</th>
<th>AY1011</th>
</tr>
</thead>
<tbody>
<tr>
<td># of students</td>
<td>10</td>
<td>10</td>
<td>7</td>
<td>13</td>
<td>6</td>
</tr>
</tbody>
</table>

In addition to the ETS, pass rates on the CPA Examination have been collected from the Oklahoma Society of CPAs. The CPA Examination is given on a rotating basis twice a year. These pass percentages have been compared with other peer Oklahoma schools to evaluate our students problem solving skills, understanding of accounting theory, and as a measure of entry level success into the accounting profession. If a graduating student is going to continue working in an accounting firm and succeed, they will have to pass the CPA Examination. The CPA Examination is a national examination that has a normal pass rate of less than 10%. Therefore, we believe success on this examination is a good measure of our program goals.

A final measure used to evaluate our program goals is the percentage of our students successfully securing a job in the field of accounting or entering a graduate business program. This is an informal measure collected from accounting faculty members.

Each of the following areas is a program goal for the Accounting Department.

1. Problem solving - Apply critical thinking skills to problem solving.

2. Ethics – Identify, understand, and evaluate ethical issues in business.

3. Technology - Apply current technology to problem solving.

4. Mathematical Skills- Use quantitative and statistical methods to analyze and solve accounting problems.

5. Corporate Governance Perspective – Possess an understanding of corporate structures and corporate responsibility to corporate constituents and society.

6. Accounting Theory - Develop the knowledge, understanding, and ability to apply financial, auditing, and tax standards, practices and theories to business problems.

7. Communication - Develop the ability to communicate general business, accounting or finance topics through oral and written communication using quantitative and qualitative methods.

8. Exit Success – Secure an entry level job in accounting practice or acceptance into a graduate program such as a Masters in Public Accountancy or Masters in Business Administration.
Department of Accounting: Program Outcomes

Primary Mission
The primary mission of the accounting program is to prepare ethical students for careers in accounting practice and business as well as for entry into business graduate programs.

Program Goal 1, 4, 7 and 6: CPA Examination Pass Rates

1. Problem solving - Apply critical thinking skills to problem solving.

4. Mathematical Skills - Use quantitative and statistical methods to analyze and solve accounting problems.

6. Accounting Theory - Develop the knowledge, understanding, and ability to apply financial, auditing, and tax standards, practices and theories to business problems.

Chart 1. Percentage of Test Passed by Candidates (Data is only available for the four years shown)

The CPA Examination consists of four parts: (1) Financial Accounting and Reporting; (2) Auditing and Attestation; (3) Regulation; and (4) Business Environment and Concepts. The examination requires students to be capable of exercising mathematical proficiency in solving accounting problems and understanding accounting theory. The Certified Public Accountant Examination is the best known standard of professional knowledge of accounting practice. It allows individuals who pass the exam to be licensed as Certified Public Accountants. Unlicensed accountants are not allowed to complete audit reports. Exam questions address knowledge in financial, managerial, taxes, governmental/not-for-
profit, cost and auditing areas of accounting. Exam questions also address knowledge of business law, commercial law and business ethics.

Chart 1 provides the percentage pass rate for SOSU compared with pass rates for students at our peer institutions. Because candidates do not sit for the entire test at once, it is not possible to determine if a student passing the exam is only passing one last part (as they already passed the other three parts) or if the student passing the examination has passed all four parts at once. Therefore, an indication of candidate success is determined by the percent of the test passed as shown in Chart 1. In the most recent year, our students were second only to students from Cameron University. These results demonstrate our student’s problem solving ability and knowledge of accounting theory as compared with our peer institutions.

The number of former students who have sat for the examination over the last four years is shown in the following chart.

<table>
<thead>
<tr>
<th>Year</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of Candidates from SE</td>
<td>13</td>
<td>17</td>
<td>5</td>
<td>25</td>
</tr>
</tbody>
</table>

Our accounting students’ problem solving and knowledge of accounting theory is even more evident in Chart 2.

<table>
<thead>
<tr>
<th>Percent of Students Passing One Exam</th>
<th>Total Exam Numbers</th>
</tr>
</thead>
<tbody>
<tr>
<td>SEOSU</td>
<td>ECU</td>
</tr>
<tr>
<td>------</td>
<td>-----</td>
</tr>
<tr>
<td>2008</td>
<td>61.54%</td>
</tr>
<tr>
<td>2009</td>
<td>29.41%</td>
</tr>
<tr>
<td>2010</td>
<td>32.00%</td>
</tr>
<tr>
<td>2011</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

Chart 2. Percent of Candidates Passing One Part of the Exam (Data is only available for the four years shown)

The percentages illustrate that accounting students from SE have performed when compared with their peer institutions. Over the three year period, SE accounting students have done well on passing one part of the examination. This is especially true for the most recent year.
Included within the report for the first time are the Oklahoma and National pass rate percentages. As the charts indicate, for 2008, 2009, and 2010, Oklahoma pass rates are slightly above and slightly below the National averages. It is difficult to compare out performance against the National and Oklahoma Averages as these are broken down by test sections, Auditing, Financial Accounting Reporting Standards, BEC, and REG. While individual school data is broken down by the number of candidates, those passing and those failing. Without providing individual segment pass rates of the four segments of the exam.

**Continuous improvement activity:** Data for additional years will be collected. Note that another year of data indicates that Southeastern graduates perform well compared to state peer institutions which provides some assurance of the quality of education offered within the accounting program as Southeastern graduates perform slightly above Oklahoma and National pass rates.

**Program Goal 2:**

2. **Ethics – Identify, understand, and evaluate ethical issues in business.**

In response to AACSB assessment of learning and from ACBSP criteria, and with the approval of JMSB Advisory Board and the Accounting Advisory Board, JMSB added a business ethics course to its core requirements. In fall of 2006 the first assessment from the class confirmed that students in the class could identify, understand and evaluate ethical issues in business. Subsequent evaluations continued to show successful assessment of this learning goal.

The site team visit for the AACSB initial accreditation (December 2008) recommended streamlining the goals, objectives and evaluation processes used by JMSB to fulfill the organizations requirements for assessment of learning. See the Appendix and the rubrics being considered for adoption.

**Continuous improvement activity:** JMSB faculty members of the AOL Committee systematically began making changes to meet these requirements and that of university assessment processes. During academic year 2008-2009 the committee met about once a month to review and revise goals, then revise objectives and finally to create rubrics used by any or all business faculty to evaluate the goals and objectives throughout the curriculum. In the Appendix to this report are the rubrics that have evolved to address this recommendation and to be used in future reports and some evaluation of results for the ethics goal are being prepared for future use.

**Continuous improvement activity:** Ethics is a topic of every accounting class because it is expected of those who practice accounting even if not as a certified practitioner. It is part of exams, speakers address the topic at student club functions and JMSB events.
Program Goal 3:

3. Technology - Apply current technology to problem solving.

Chart 3. Accounting Student ETS scores on Information Systems.

Technology applications are a particularly important skill set for accounting students. The majority of accounting pronouncements can no longer be found in a paper format. The FASB codification (all accounting standards and practices) are found online. To ensure our students are familiar with this resource, the Accounting Department purchases student access to the website. In Intermediate Accounting (ACCT 3113 and ACCT 3213), they complete problems/cases/exercises that require them to develop their abilities to search the database.

In the Chart, it was noticed that accounting students’ scores had dropped below the ETS scores for the last three years. In Fall 2011, the Department of Accounting and Finance has hired a new faculty member with a background in information systems to help raise our accounting students’ scores in this area.

Developing student’s abilities to search such databases is important as students who sit for the CPA Examination are also required to have the ability to search similar databases during the examination in order to identify accounting issues related to test questions.

Continuous Improvement Activity: A new course is going to be offered will be offered titled Forensic Accounting. The course will emphasize the use of computer technologies in identifying financial fraud. Additionally, a new faculty member has been hired with a background in information systems. The Department will continue to monitor this area on the MTF.
Program Goal 5:

5. Corporate Governance Perspective – Possess an understanding of corporate structures and corporate responsibility to corporate constituents and society.

**Chart 4.** Accounting Student ETS Scores on Legal and Social Environmental Issues.

Based on the test results, JMSB accounting students score better than the comparative mean in four years of the five year period. In those four years, accounting students scored significantly better than the mean. Legal and social environment perspectives are as a surrogate to measure students’ understanding of corporate governance concepts.

Continuous Improvement Activity: The Department intends to continue to monitor our accounting students’ scores on the MTF examination to ensure that the drop in 09-10 academic year is not repeated. If the drop becomes anything other than a one-time event, the Department will address how to make corrections in this area.
Chart 5. Accounting Students Scores on International Issues

We believe that a student view of international issues is an important influence on their attitudes toward corporate governance issues. With today’s international corporations and the extension of international trade into small business, it is necessary for students to be aware that there are varied cultural approaches to managing.

As noted in the Chart, our accounting students have essentially scored equal to the mean in three out of the five years.

Beyond the results of the test scores shown on international issues, our accounting students are being prepared for the forthcoming change from domestic accounting standards, as issued the Financial Accounting Standards Board, to international accounting standards as issued by the International Accounting Standards Board. Most countries in the world have already converted to international standards (IFRS conversion). Our students are exposed to these new standards initially in our accounting fundamental courses and more fully in Intermediate Accounting (ACCT 3113 and ACCT 3213). We believe this fundamental change in accounting practices will also significantly impact corporate governance issues.

Continuous Improvement Activity: We plan to encourage more of our foreign students to join the Accounting Club. We believe the interaction that can take place at that level will allow Oklahoma students to be exposed to an international environment.
Program Goal 4 and 7:

4. **Mathematical Skills** - Use quantitative and statistical methods to analyze and solve accounting problems.

7. **Communication** - Develop the ability to communicate general business, accounting or finance topics through oral and written communication using quantitative and qualitative methods.

![Accounting Student Scores on Quantitative Business Analysis](chart.png)

**Chart 6. Accounting Students Scores on Quantitative Business Analysis Questions**

Our accounting students must continually use quantitative methods to solve accounting problems in their classes. In addition, they use the results of their calculations to communicate the business implications to managers and other corporate executives.

The questions on the ETS dealing with quantitative business analysis serve as a surrogate for that skill set. By looking at the chart, it can be seen that our accounting students have scored better on this measure than the ETS mean over the entire five-year period. The results indicate that they have the basic skills needed to communicate the results of quantitative analysis to others.

**Continuous Improvement Activity:** We intend to maintain this skill set among our accounting students.

**Program Goal 8: Exit Success**

8. **Exit Success** – Secure an entry level job in accounting practice or acceptance into a graduate program such as a Masters in Public Accountancy or Masters in Business Administration.
Six students graduated with accounting degrees during the academic year. One student went to work for a local business classified within governmental accounting. Another was quickly recruited by a regional banking organization and a regional CPA firm—he chose the CPA firm. Another continued her employment with an area bank. A fourth graduate opened a new business partnership and is the accountant for that business. Another student accepted business and industry accounting with a national firm in Dallas. The sixth student was seeking employment within the local and regional area. While the department has shared leads and made recommendations for this very capable student, we sadly think that the color of his skin rather than his capability has been a drawback to getting employment.

While employment data only provides an indirect measure of learning, it does provide evidence that the educational program for accounting major as offered by JMSB is perceived as effect by local and regional employers. The fact that graduates are employed and that there is a demand for the JMSB accounting graduates is a positive indication that the department and the learning from that program are effective.

Continuous Improvement Activity: Consider and implement measures or ways to include alumni or employer stakeholders in the assessment of this goal.

All Program Goals: Internships

Another measure of student learning is an internship. The internship program provides the opportunity for the student to experience "real world" work experiences. In order to have an internship a student: (1) must be junior or senior; (2) completed the majority of their upper-division accounting classes; and (3) must have one of the higher GPAs in our program. Before beginning the internship, the student must have developed a work/study plan with the employer and the department chair.

At the end of the internship, the supervisor/employer of the intern mails a confidential, Likert-scaled evaluation of the student’s work and learning experiences to the department chair. The student submits a detailed log validating hours and work completed. The student also submits a written report about the learning experience. The department chair evaluates the final internship report (in conjunction with other faculty when necessary) with the initial plan; the student’s log; and the employer’s evaluation of learning value assigning a grade.

Only two accounting students completed an internship during the last academic year. One student interned in the accounting department of a comprehensive non-profit community organization. This experience served her well. She is the graduate who has gone into partnership with others and serves as the accountant for the business.

The other accounting student worked for a local CPA. This CPA has made a commitment to work with one student a year to provide actual accounting experience. The CPA is committed to quality and professionalism. For the particular student who lacks some professional work habits, this internship was particular educational and eye-opening for his continued growth as an employee and an accountant.
Continuous Improvement Activity: Expand the number of internships and continue to work with local and regional employers to provide variety of experiences available to our students.

SERVICE COURSE MISSION

II. The Department of Accounting also has a mission to present fundamental accounting service courses for other academic programs. Here our mission is to provide students with an understanding of basic financial analysis.

The following chart shows the ETS accounting scores for all students. It is an indication of how well all business students (including accounting students) are performing on the accounting examination questions.

![Chart 7. Accounting Scores of all Business Students Taking the ETS Examination](chart)

Our mission of providing accounting service course to the business population of students attending JMSB is being evaluated in Chart 6. It can be seen in the chart that our general population of business students has constantly scored above or at the ETS mean in all but the most recent year. We believe that this is an indication of our success in providing accounting service courses to the JMSB, but we intend to determine if this one year decrease in percentage scores is an outlier or a trend. We have access to the list of students who took the exam and suspect that transfer student who completed their accounting courses at other institutions, not at Southeastern skewed the results.

Continuous Improvement Activity: We intend to continually update our fundamental courses with the most recently adopted international standards of accounting and ascertain whether ETS Examination scores are a one-time event or a trend that needs to be corrected.
FACULTY INPUT IN THE PROCESS

There are only three faculty members in the Accounting area at this time. Professors Deborah Combs and Steve Smith assisted Dr. Theresa Hrncir in preparing this report. All faculty members worked together during the assessment processes and in developing the analysis in this report. Faculty activities included writing and proofing the report as well as meeting both formally and informally to discuss issues related to the report. The department acknowledges the assistance of Professor John Speers in work related to completing this report.

CONSTITUENTS AND STAKEHOLDERS

Part of our program monitoring and feedback is based on the input from JMSB’s standing advisory boards and councils. These groups represent our stakeholders. The department’s faculty members strive to meet the expectations of future employers, and their voice is communicated to use through our boards. Consequently, the result of annual testing is shared with our accounting advisory board members. We look forward to their input and suggestions for changes in our program.

Accounting Advisory Board (Board) Board members include alumni, local CPAs and financial staff from local businesses. The Board meets with accounting faculty members once a year. Board members are asked for their suggestions for curriculum improvements as well as about the knowledge or skills they believe entry-level accountants should hold. Board members’ suggestions are taken into account as we revise sections of our curriculum. For example, we have incorporated the use of Quicken Accounting Software in our Systems Course as requested by our Board.

John Massey School of Business Advisory Board This board has not yet met during the current year.

The School of Business Student Advisory Council (Council) The Council meets monthly with department chairs. The students are used as a sounding board for the curriculum and other issues in the JMSB. No significant academic issues have been raised by the students, but the Department is interested in any program concerns raised by the students.

STRENGTHS AND WEAKNESSES

As a part of the process of achieving AACSB International accreditation, the School of Business benchmarks its programs and curriculum with aspirational, peer, and competitor schools. Our list of aspirational institutions includes Sam Houston State University, University of West Florida at Pensacola, Louisiana Tech, and Frostburg State University. These universities are AACSB accredited.

Such a benchmarking process brings strength to our programs by increasing faculty credentials, the academic rigor in our program, scholarly research, and resources available for students and for faculty. As we continue the accreditation process with the AACSB over the next five years we expect the quality of our programs to continue their growth and expand our list of peer institutions.
JMSB identifies strength in the fact that programs are accredited by two business accreditation organizations. This year, ACBSP re-affirmed accreditation of JMSB after ten years of accreditation with the organization. Because ACBSP standards and objectives are compatible with those of AACSB, the accreditation organization agreed to use the self-study created for the initial AACSB accreditation as a self-study for the re-affirmation. ACBSP evaluators commended Southeastern Oklahoma State and JMSB for the improvements and changes made to achieve the second accreditation. As of fall 2010 JMSB is one of only six business schools world-wide accredited by both these organizations.

Our weakness is that many potential Oklahoma accounting students are not aware of our program. Our accredited program is one of the best kept secrets in Oklahoma. Oklahoma high school teachers and students are unaware that the State’s only AACSB and ACBSP accredited business programs is here at Southeastern. Consequently, the other accredited programs in the State continue to attract these students in large numbers.

Another weakness of our program is the lack of resources for faculty development. Continued budget restrictions can only further test our ability to provide accreditation-level program to our students.

MODIFICATIONS TO OUR PROGRAM

The accounting faculty members make modifications to the program as we work with business accreditation guidelines to maintain our accreditations. These modifications are made in conjunction with standing committees in the JMSB. We also make modifications to the accounting program through our seminar series. Though infrequently offered through the seminar series, we are able to offer courses that deal with cutting edge changes in the field of accounting. Most recently the department offered Forensic Accounting. The course was well-received by students and the area continues to be important to the accounting profession.

Additionally, our program modifications are affected by each of continuous improvement activity listed under our program outcomes section.

The department is going to be affected by the new rubrics being adopted in the JMSB as shown in the Appendix.

PREVIOUS MODIFICATION TO OUR PROGRAM

The opinion of outside program evaluators had significant implication for JMSB programs. The team found the Embedded Course Assessment Tools used in prior evaluations to be effective, but excessive for AACSB assessment requirements. In response to the team’s recommendations, some JMSB Assurance of Learning Committee Members and Department Chairs attended AACSB sanctions assurance of learning conferences. During academic year 2009-2010 revisions were made to JMSB goals and objectives. Rubrics have been developed, adopted by year end and partially implemented. These changes evolve from the assessment process and do not signify a new start. Rather, these show a refinement or improvement of the process based on monitoring and feedback.
The indications from these actions are that assessment continues within JMSB. The team confirmed the validity of the prior measures which had been in place for several years. It also provided feedback, guidance and new direction for more effective future actions and measures.

In response to the assessment requirements of AACSB, ACBSP, the assessment requirements for programs under the organizational accreditation of the Higher Learning Commission, and the requirements of accounting practices, the accounting faculty continue to assess the goals and objectives contained in this report. The assessment provides the foundation for the necessary improvements within the program.
## John Massey School of Business Learning Goals and Rubrics

<table>
<thead>
<tr>
<th>GOALS</th>
<th>OBJECTIVES</th>
<th>TRAITS</th>
</tr>
</thead>
</table>
| **1. Communication:** JMSB graduates will be effective communicators with the ability to prepare and deliver oral and written presentations using appropriate technologies. | a. Students will create well written documents on a business topic  
b. Students will deliver an effective oral presentation on a business topic. | Written Communication:  
Clear Logic & Organization  
Effective use of Language/Style  
Correct Spelling and Grammar  
Clear Purpose  
Excellent Development of Ideas  
Correct Citation and Documentation  
Effective Use of Technology  
Oral Communication:  
Effective Organization  
Knowledge of Content  
Persuasive Conclusion  
Excellent delivery  
Effective use of body language  
Effective us of Media  
Effective Use of Technology |
| **2. PROBLEM SOLVING:** JMSB graduates can apply critical thinking skills, quantitative methods and technology to problem solving. | a. Students will demonstrate a working knowledge of the problem solving method | Define the problem  
Research and Gather Information  
Generate plans to solve problem, integrating relevant factors in decision making.  
Select and implement best solution  
Communicate the results |
| **3. Ethics:** School of Business students possess the knowledge and understand the significance of making ethical business decisions. | a. Students will demonstrate an understanding of the process of making ethical decisions. | Evaluate business actions and decisions for ethical dilemmas.  
Recognize affected stakeholders and their perspectives.  
Consider the potential impact of various solutions from an appropriate perspective.  
Assess result of business decisions. |
4. Leadership and Teamwork: JMSB graduates possess the leadership skills necessary to give direction and guidance, and to delegate work tasks in a manner which proves to be effective and which motivates others to do their best in both a manager/subordinate and a team setting.

<table>
<thead>
<tr>
<th>GOALS</th>
<th>OBJECTIVES</th>
<th>TRAITS</th>
</tr>
</thead>
</table>
| a. Students will demonstrate the ability to initiate and carry out projects in a group setting | Leadership  
Makes Fair Decisions  
Research & Gather Information  
Share Information  
Punctual  
Fulfill Team Role's Duties  
Participate in Discussions  
Listen to Other Teammates | Seniors will take the MFT in Business |

5. Business Knowledge: JMSB graduates will have an understanding of the functional areas of business and how they relate to each other.

| a. Students will demonstrate a working knowledge of each functional area of business. | Seniors will take the MFT in Business |
# Written Communication Rubric

**JMSB**

<table>
<thead>
<tr>
<th>TRAIT</th>
<th>Unacceptable</th>
<th>Acceptable</th>
<th>Exemplary</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Logic &amp; Organization</td>
<td>Does not develop ideas cogently, uneven and ineffective overall organization, unfocused introduction or conclusion</td>
<td>Develops unified and coherent ideas within paragraphs with generally adequate transitions; clear overall organization relating most ideas together, good introduction and conclusion.</td>
<td>Develops ideas clearly, organizes them logically with paragraphs and connects them with effective transitions. Clear and specific introduction and conclusion.</td>
<td></td>
</tr>
<tr>
<td>Language</td>
<td>Uses words that are unclear, sentence structures inadequate for clarity, errors are seriously distracting</td>
<td>Word forms are correct, sentence structure is effective. Presence of a few errors is not distracting.</td>
<td>Develops concise standard English sentences, balances a variety of sentence structures effectively.</td>
<td></td>
</tr>
<tr>
<td>Spelling and Grammar</td>
<td>Writing contains frequent spelling and grammar errors which interfere with comprehension</td>
<td>While there may be minor errors, the writing follows normal conventions of spelling and grammar throughout and has been carefully proofread</td>
<td>The writing is essential error-free in terms of spelling and grammar</td>
<td></td>
</tr>
<tr>
<td>Purpose</td>
<td>The purpose and focus of the writing are not clear to the reader</td>
<td>The writer has made good decisions about focus, organization, style, and content so as to achieve the purpose of the writing.</td>
<td>The writer’s decision about focus, organization, style, and content fully clarify the purpose and keep the purpose at the center of the piece</td>
<td></td>
</tr>
<tr>
<td>Development of Ideas</td>
<td>Many ideas unsupported, confusion between personal and external evidence, reasoning flawed</td>
<td>Supports most ideas with effective examples, references, and details, makes key distinctions</td>
<td>Explores ideas vigorously, supports points fully using a balance of subjective and objective evidence, reasons effectively making useful distinctions</td>
<td></td>
</tr>
<tr>
<td>Citation and Documentation</td>
<td>Frequently incorporated source material unclearly or documented sources inaccurately or incorrectly.</td>
<td>No more than a few clarity problems incorporating source material or in documenting sources accurately and correctly.</td>
<td>Correctly and clearly incorporated source material into the paper, documented sources accurately and correctly.</td>
<td></td>
</tr>
<tr>
<td>Use of Technology</td>
<td>Paper did not have a professional, balanced appearance, pages were not numbered, and/or headings were not in parallel form.</td>
<td>Paper had a professional, reasonably well-balanced appearance, pages were numbered, and any headings were in parallel form.</td>
<td>Paper had an extremely professional, balanced appearance, pages were numbered, and headings were in parallel form.</td>
<td></td>
</tr>
</tbody>
</table>

1 = Unacceptable  
2 = Acceptable  
3 = Exemplary
# Oral Communication Rubric

<table>
<thead>
<tr>
<th>TRAIT</th>
<th>Unacceptable</th>
<th>Acceptable</th>
<th>Exemplary</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Organization</strong></td>
<td>Audience has difficulty following presentation because there is no sequence of information. Presentation was either too short or too long. Some key points do NOT have a corresponding slide.</td>
<td>Student presents information in logical sequence which audience can follow and was close to the time parameter. Appropriate number of slides.</td>
<td>Student presents information in logical, interesting sequence which audience can follow and stayed within the time parameter.</td>
<td></td>
</tr>
<tr>
<td><strong>Content</strong></td>
<td>Student does not have grasp of information; student cannot answer questions about subject.</td>
<td>Student is at ease with content, but fails to elaborate. Uses appropriate sources and is objective.</td>
<td>Student demonstrates full knowledge (more than required) with explanations and elaboration. Research goes beyond minimum requirements.</td>
<td></td>
</tr>
<tr>
<td><strong>Quality of conclusion</strong></td>
<td>Missing or poor. Not tied to analysis. Does not summarize points that brought the speaker to this conclusion.</td>
<td>Adequate. Summarizes presentation's main points, and draws conclusions based upon these points.</td>
<td>Goes beyond &quot;average&quot; in delivering a conclusion that is very well documented and persuasive.</td>
<td></td>
</tr>
<tr>
<td><strong>Voice quality and pace</strong></td>
<td>Demonstrates one or more of the following: mumbling, hard to understand English, too soft, too loud, too fast, too slow.</td>
<td>Can easily understand -- appropriate pace and volume.</td>
<td>Excellent delivery. Modulates voice, projects enthusiasm, interest, confidence.</td>
<td></td>
</tr>
<tr>
<td><strong>Use of Technology</strong></td>
<td>Visuals were unclear, unattractive, or unprofessional. Did not support presentation and contained several spelling and/or grammatical errors.</td>
<td>Some visuals used distracting slide design. There was at least one spelling or grammatical error.</td>
<td>Visuals were clear and professional. Visuals reinforced the presentation. There were no spelling or grammatical errors.</td>
<td></td>
</tr>
</tbody>
</table>

1 = Unacceptable  
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3 = Exemplary
## Problem Solving Rubric

**JMSB**

<table>
<thead>
<tr>
<th>Traits</th>
<th>Unacceptable</th>
<th>Acceptable</th>
<th>Excellent</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Define the problem</td>
<td>Student does not identify the problem.</td>
<td>Student does identify the problem.</td>
<td>Student clearly identifies the problem and underlying issues.</td>
<td></td>
</tr>
<tr>
<td>Research and Gather Information</td>
<td>Student does not collect any viable data.</td>
<td>Student collects basic information.</td>
<td>Student collects data in a way that demonstrates advanced understanding.</td>
<td></td>
</tr>
<tr>
<td>Generate plans to solve problem, integrating relevant factors in decision making.</td>
<td>Student does not generate plans.</td>
<td>Student generates an adequate number of solutions, appreciating some relevant factors.</td>
<td>Student provides many alternative solutions and demonstrates the use of integrated knowledge in creative solutions to unfamiliar problems in unfamiliar contexts.</td>
<td></td>
</tr>
<tr>
<td>Select and implement best solution</td>
<td>Student does not implement a plan.</td>
<td>Student solves the problem using best solution.</td>
<td>Student clearly solves the problem using best solution and makes adjustments as necessary.</td>
<td></td>
</tr>
<tr>
<td>Communicate the results</td>
<td>Student does not provide a logical interpretation of the findings.</td>
<td>Student provides a logical interpretation of the findings.</td>
<td>Student provides an interpretation using terminology related to the problem and clearly identifies why the chosen plan is best.</td>
<td></td>
</tr>
</tbody>
</table>

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## Ethics Rubric

**JMSB**

<table>
<thead>
<tr>
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<th>Exemplary</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Evaluate a business action or decision for ethical dilemmas.</td>
<td>Does not recognize when an ethical dilemma exist.</td>
<td>Recognizes that a dilemma may exist.</td>
<td>Considers facts the facts and recognizes when an ethical dilemma exist.</td>
<td></td>
</tr>
<tr>
<td>Recognize stakeholders affected by the action or situation.</td>
<td>Identify one or two stakeholders to the dilemma.</td>
<td>Identify at least one more stakeholder than the obvious one or two to the dilemma.</td>
<td>Identify all potential stakeholders including those less obvious to the decision.</td>
<td></td>
</tr>
<tr>
<td>Consider the potential impact of various solutions.</td>
<td>Use routine, cliché or other automatic response.</td>
<td>Considers at least two or three possible impacts, outcomes or solutions.</td>
<td>Determine potentially all possible impacts, outcomes or solutions.</td>
<td></td>
</tr>
<tr>
<td>Choose and implement an action or decision.</td>
<td>Implements an action or decision from routine, cliché or other automatic response (or does nothing).</td>
<td>Implement the better action or decision in light of the two-three possible impacts, outcomes or solutions.</td>
<td>After considering the possible impacts, outcomes or solutions, implement an action or decision that best serves potentially all the stakeholders.</td>
<td></td>
</tr>
<tr>
<td>Assess results of the business action or decision.</td>
<td>Does not assess.</td>
<td>Assesses the results based on the prior components.</td>
<td>Assesses the results for possible outcomes and uses results for medication or change as needed.</td>
<td></td>
</tr>
</tbody>
</table>

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# Leadership/Collaboration/Teamwork Evaluation Rubric

**JMSB**

<table>
<thead>
<tr>
<th>Trait</th>
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<th>Exemplary</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leadership</td>
<td>Uses inappropriate power bases and tactics. Operates independently of the group. Refused to take leadership roles.</td>
<td>Plays an active role in generating new ideas. Displays initiative in getting tasks organized and completed and helps others.</td>
<td>Appropriately addresses power and its use as a critical leadership task. Is able to create an empowering environment in which all team members contribute to shared team goals. Provides focus and direction.</td>
<td></td>
</tr>
<tr>
<td>Makes Fair Decisions</td>
<td>Usually wants to have things their way instead of considering all views.</td>
<td>Usually considers all views.</td>
<td>Always helps team to reach a fair decision. Treats all team members with respect..</td>
<td></td>
</tr>
<tr>
<td>Research &amp; Gather Information</td>
<td>Collects very little to no information--some relates to the topic.</td>
<td>Collects some basic information--most relates to the topic.</td>
<td>Collects a great deal of information--all relates to the topic.</td>
<td></td>
</tr>
<tr>
<td>Share Information</td>
<td>Relays very little information to teammates--some relates to the topic.</td>
<td>Relays some basic information--most relates to the topic.</td>
<td>Relays a great deal of information--all relates to the topic.</td>
<td></td>
</tr>
<tr>
<td>Punctual</td>
<td>Rarely does the assigned work--often needs reminding. Relies on others to do the work</td>
<td>Usually does the assigned work--rarely needs reminding. Hands in most assignments on time. Meets minimum requirements of assignments.</td>
<td>Always does the assigned work without having to be reminded. Hands in all assignments on time. Assignments are thorough, and professional in appearance.</td>
<td></td>
</tr>
<tr>
<td>Fulfill Team Role’s Duties</td>
<td>Performs very little duties of assigned team role.</td>
<td>Performs nearly all duties of assigned team roles.</td>
<td>Performs all duties of assigned team role.</td>
<td></td>
</tr>
<tr>
<td>Participate in Discussions</td>
<td>Either gives too little information or information which is irrelevant to topic.</td>
<td>Offers some information--most is relevant.</td>
<td>Offers important, relevant information. Seeks group commitment to common goals.</td>
<td></td>
</tr>
<tr>
<td>Listen to Other Teammates</td>
<td>Usually doing most of the talking--rarely allows others to speak. Often argues with teammates</td>
<td>Demonstrates willingness to help other group members when asked. Listens to the ideas of others.</td>
<td>Actively listens to others and acknowledges the work of others.</td>
<td></td>
</tr>
</tbody>
</table>

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