

**School of Accountancy  
Teaching and Learning Goals  
Course-Embedded Assessment Learning Form**

**Course Name: Accounting Information Systems Course Acct 4500 Section 1**

**Instructor's Name: Jenson, Richard L. Enrollment: 55 Semester: Spring Year: 2010**

**Program Goal: Each student will demonstrate the ability to apply professional knowledge of internal controls and security.**

Learning Outcome Objective #1: Students we become familiar with the components of the COSO framework.								
Learning Activities	Assessment Methods / Criteria	Student Performance						
<ul style="list-style-type: none"> <li>• Module Assignment: IT Controls and Security.</li> <li>• Equity Funding case</li> <li>• Lecture / discussion of Equity Funding case</li> </ul>	Methods: <ul style="list-style-type: none"> <li>• MC Examination</li> </ul> Rubric: <ul style="list-style-type: none"> <li>• Selection of correct MC response</li> </ul>	Goal: 75% of all students will correctly answer each question  Actual Performance: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th># Question</th> <th># Meeting Expectation</th> <th># ~ Meeting Expectation</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">13</td> <td style="text-align: center;">10</td> <td style="text-align: center;">3</td> </tr> </tbody> </table>	# Question	# Meeting Expectation	# ~ Meeting Expectation	13	10	3
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13	10	3						

Learning Outcome Objective #2: Students will understand the implications of general and application control assessments on the financial statement audit.								
Learning Activities	Assessment Methods / Criteria	Student Performance						
<ul style="list-style-type: none"> <li>• Module Assignment: Information Systems auditing</li> <li>• Essay – Audit Scenario</li> <li>• Lecture / Discussion</li> <li>• 2 ACL assignments (CAATs)</li> </ul>	Methods: <ul style="list-style-type: none"> <li>• MC Examination</li> </ul> Rubric: <ul style="list-style-type: none"> <li>• Selection of correct MC response</li> </ul>	Goal: 75% of all students will correctly answer each question  Actual Performance: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th># Question</th> <th># Meeting Expectation</th> <th># ~ Meeting Expectation</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">17</td> <td style="text-align: center;">12</td> <td style="text-align: center;">5</td> </tr> </tbody> </table>	# Question	# Meeting Expectation	# ~ Meeting Expectation	17	12	5
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**Analysis and Recommendations: How might the above learning activities be improved to raise student performance levels? How might you change outcome objectives and/or assessment methods based on the above results? Other observations and/or recommendations?**

This program learning goal was supported with two learning modules (IT Controls & Security / Information Systems Auditing) and was accompanied by 2 computer assignments involving ACL, an audit-analytics software. The assessment was embedded into 30 MC questions covering these areas. Overall, students appeared to meet the first objective. However, the class fell a bit short in the second objective. The systems auditing instruction appears to need some additional attention. A number of students struggle with their understanding of computer auditing strategies (when each is appropriate) and some of the decision points of the audit (as pertaining to level of reliance placed on the system for audit tests). It may be well to develop or identify a more comprehensive case that students can more actively participate. Students continue to struggle with some features of ACL. For example, half of the class was unable to distinguish between joins and setting relationships. Because this has shown up two years in a row, there is something in my instruction that is not addressing this deficiency. Therefore, I need to determine how important some of these ACL features are, prioritize them, and be sure I am adequately covering them in class demonstrations.