

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

Course Name: International Accounting Course # 6250 Section # 1

Instructor's Name: Jay Price Enrollment 15 Semester Spring Year 2012

Program Goal: Students will demonstrate mastery of professional values and attitudes including a commitment to continuous improvement and life-long learning to maintain professional knowledge and skills.

Learning Outcome Objective # 1: Students will understand the impact of the joint project by the FASB and the IASB on "Revenue Recognition" and prepare a written research report that would be presented to the company's Board of Directors.

| Learning Activities | Assessment Methods / Rubric | Student Performance | | | | | | |
|--|--|--|--------------------|-----------------------|-------------------------|----|----|---|
| <ul style="list-style-type: none"> Lecture and class discussion Publication on IFRS and US GAAP, similarities and differences, Pricewaterhouse Coopers | Methods: <ul style="list-style-type: none"> Students are to prepare a research paper that is graded based on (1) an understandable discussion of the issues, (2) the correctness of any facts presented, and (3) a logical and persuasive presentation of your evaluation and recommendation. | Goal: Each student would receive at least a score of 85% on the research paper. Actual Performance: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th># Students (Total)</th> <th># Meeting Expectation</th> <th># ~ Meeting Expectation</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">15</td> <td style="text-align: center;">15</td> <td style="text-align: center;">0</td> </tr> </tbody> </table> | # Students (Total) | # Meeting Expectation | # ~ Meeting Expectation | 15 | 15 | 0 |
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| 15 | 15 | 0 | | | | | | |

Learning Outcome Objective # 2: Students will be able to research topics on particular accounting topics and each student is to make an oral presentation on a particular topic and that status of effort, if any, by the FASB/IASB toward revision and/or convergence.

| Learning Activities | Assessment Methods / Rubric | Student Performance | | | | | | |
|--|---|--|--------------------|-----------------------|-------------------------|----|----|---|
| <ul style="list-style-type: none"> All homework assignments. Class discussion. Publication on IFRS and US GAAP, similarities and differences, Pricewaterhouse Coopers. Research by each student into the topic assigned. | Methods: <ul style="list-style-type: none"> 30 to 40 minute oral presentation by each student. Evaluation of oral presentation, including the executive summary by instructor, outside evaluator, and other students. | Goal: Each student would receive at least a score of 90% on the presentation. Actual Performance: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th># Students (Total)</th> <th># Meeting Expectation</th> <th># ~ Meeting Expectation</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">15</td> <td style="text-align: center;">13</td> <td style="text-align: center;">2</td> </tr> </tbody> </table> | # Students (Total) | # Meeting Expectation | # ~ Meeting Expectation | 15 | 13 | 2 |
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| 15 | 13 | 2 | | | | | | |

Learning Outcome Objective # 3: (Enter your learning objective here that supports the program learning goal above.)

| Learning Activities | Assessment Methods / Rubric | Student Performance | | | | | | |
|---------------------|-----------------------------|--|--------------------|-----------------------|-------------------------|--|--|--|
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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?

The purpose of the research assignment was for the students to assume the role of assistant controller and write a two to three page report to the Board of Directors on the joint FASB/IASB project on Revenue Recognition, and what impact it will have on the company. To improve the feedback provided from prior semesters, the instructor provided feedback on technical content presented and a student from the English department provided feedback on grammar and sentence structure. All students met the expectations for the assignment. The students could have been more concise in their presentations and some went over the suggested page limit for the reports. In the future, I would consider giving concrete examples of how to make written presentations to the Board of Directors.

The oral presentations were made during the last one-third of the class and included all of the topic coverage areas for the class, with each student being assigned a different topic. The presentations were graded by the instructor, other class members, and a student from the English department for oral communication skills. As with the writing assignment, having an outside party grade for communication skills added to the value of the feedback provided to the students. The students had known their topic since the beginning of the class, but it was apparent that several students only focused on their presentation the week before based on questions I was receiving the day before their presentation. For future classes, I would require the students to provide a status throughout the class so they are working on the presentations throughout the class instead of only the last week before the presentation.