

**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 an appreciation of global perspectives.

Learning Outcome Objective #1: Students will understand the authority, organization, and operation of the Financial Accounting Standards Board (FASB), the International Accounting Standards Board (IASB), and the relationship of each to governmental and professional organizations.

Learning Activities	Assessment Methods / Rubric	Student Performance						
<ul style="list-style-type: none"> Class Assignments #1 & #2 Lecture & Class Discussion IFRS and US GAAP, similarities and differences, Price Waterhouse Coopers, October 2011 	Methods: <ul style="list-style-type: none"> Completing assignment on IASB website Completing assignment on status of SEC Proposal to adopt IFRS 	Goal: Each student would receive a 100% on assignment #1 & #2. 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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Learning Outcome Objective #2: Students will be able to compare US GAAP and IFRS for various areas such as pensions, inventories, revenue recognition, small business entities, comprehensive income, income taxes, leases, financial statement presentation, property plant and equipment and derivatives.

Learning Activities	Assessment Methods / Rubric	Student Performance						
<ul style="list-style-type: none"> Lecture & Class Discussion Assignments #3 - #6 and #8 - #11. Student presentations on the various topics related to comparing US GAAP and IFRS. 	Methods: <ul style="list-style-type: none"> Comprehensive final examination on US and international financial reporting standards. 	Goal: Each student would score at least an 85% on the final exam. 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;">11</td> <td style="text-align: center;">4</td> </tr> </tbody> </table>	# Students (Total)	# Meeting Expectation	# ~ Meeting Expectation	15	11	4
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Learning Outcome Objective #

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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 class did a great job on assignment #1 and demonstrated a solid grasp of understanding the structures of the FASB and IASB. Most of the students met the goal on the final exam, and the four who didn't were very close (between 1 and 4 percent) to achieving the target. Areas that students especially struggled with were accounting for SMEs and other comprehensive income. Additional emphasis will be provided for these topics when the class is offered spring semester 2013.