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

Course Name: *Auditing Principles and Techniques*   **Course:** *Acct 4510*   **Section:** *1*

Instructor's Name: *Stephens, Nathaniel M.*   **Enrollment: 36**   **Semester:** *Spring*   **Year:** *2012*

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

Overall Program Goal Average: 80%
Overall Program Goal Met?: Yes

Learning Outcome Objective #1: Students will demonstrate an understanding of the COSO cube.

Learning Activities	Assessment Methods / Criteria	Student Performance		
• Homework Assignments • Lecture and Class Discussion	Methods: • MC Examination Rubric: • Selection of correct MC response	Goal: Students will average 75% or more for related questions Actual Performance on questions E2-8		
		# Students	**Average Percent**	**Goal Achieved?**
		36	75%	Yes

Learning Outcome Objective #2: Students will demonstrate an understanding of the requirements in SOX relating to internal control assessment and auditing

Learning Activities	Assessment Methods / Criteria	Student Performance		
• Audit Standard #5 assigned reading • Homework Assignments • Lecture and Class Discussion	Methods: • MC Examination Rubric: • Selection of correct MC response	Goal: Students will average 75% or more for related questions Actual Performance on questions E2-6, E2-21		
		# Students	**Average Percent**	**Goal Achieved?**
		36	70%	No

Learning Outcome Objective #3: Students will understand the objectives of high quality internal control.

Learning Activities	Assessment Methods / Criteria	Student Performance		
• Homework Assignments • Lecture and Class Discussion • Special Reading Assignment	Methods: • MC Examination Rubric: • Selection of correct MC response	Goal: Students will average 75% or more for related questions Actual Performance on questions E2-1		
		# Students	**Average Percent**	**Goal Achieved?**
		36	94%	Yes

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?

For learning objective 2, exam question E2-6 was a fairly difficult question which I did not emphasize a lot in class. While we did discuss the answer to this question, and students had been asked the question in a different way for a homework assignment problem, this problem made the students think beyond what we had discussed in class. I do not believe any change is necessary with this learning goal other than perhaps a few minutes more discussion of the difference between these two terms (in the question).