SCHOOL OF BUSINESS UNIVERSITY OF ARKANSAS AT MONTICELLO

2013-2014 ASSESSMENT REPORT

1. What are the Student Learning Outcomes (SLOs) for your unit? How do you inform the public and other stakeholders (students, potential students, the community) about your SLOs)? If your unit is accredited by an outside source, please attach the letter verifying your accreditation.

The following student learning outcomes have been adopted by the School of Business.

The student graduating from the School of Business at the University of Arkansas at Monticello will be able to:

- 1. demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration,
- 2. demonstrate understanding of international business and international effects on US firms in an interdependent world,
- 3. be able to gather, analyze, and present results of research and business analysis,
- 4. demonstrate competence in the use of common business application software and an understanding of the role of information systems in business,.
- 5. demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing,

Student Learning Outcomes are listed on the School of Business webpage (http://www.uamont.edu/Business/), and appear on page 79 of the University Catalog for 2013-15 (http://issuu.com/brewerjl/docs/uam_catalog?e=0/5851136). Because the SLOs are available on the School of Business web site, they are available to the general public, potential employers, and to prospective students. As indicated below, course objectives are included in all syllabi. The School of Business has a brochure (attached as Appendix A) that is made available to all prospective students and the Office of Admissions. The brochure is intended to provide information about the School's programs, its faculty, examples of its outstanding graduates, and to provide information about how to contact the school. SLOs are not included currently, but will be included in this brochure when it is reprinted. A revised brochure listing the SLOs is not currently planned. The School of Business website lists SLOs, provides descriptions of each program, and the University Catalog provides the same information. Both are available at any time to anyone with on-line access.

• In the School of Business, SLOs are required as part of the syllabus, along with course learning objectives. Several faculty members link the course learning objectives to Student Learning Outcomes. Sample syllabi for three different instructors' Fall 2012 and Spring 2013 courses are attached as part of Appendix B.

The UAM School of Business is not accredited by any agency other than the University's accreditation from the Higher Learning Commission.

2. Describe how your unit's Student Learning Outcomes fit into the mission of the University.

The mission statement of the University of Arkansas at Monticello is as presented below. Each of the mission statement goals is addressed by one or more of the School of Business learning objectives.

The mission the University of Arkansas at Monticello shares with all universities is the commitment to search for truth, understanding through scholastic endeavor. The University seeks to enhance and share knowledge, to preserve and promote the intellectual content of society, and to educate people for critical thought. The University provides learning experiences that enable students to synthesize knowledge, communicate effectively, use knowledge and technology with intelligence and responsibility, and act creatively within their own and other cultures. The University strives for excellence in all its endeavors. Educational opportunities encompass the liberal arts, basic and applied sciences, selected professions, and vocational/technical preparation. These opportunities are founded in a strong program of general education and are fulfilled through contemporary disciplinary curricula, certification programs, and vocational/technical education or workforce training. The University assures opportunities in higher education for both traditional and non-traditional students and strives to provide an environment that fosters individual achievement and personal development.

All School of Business SLOs are consistent with the mission of UAM. The first paragraph of the UAM mission is concerned with the search for truth. This search requires understanding of theory and practice in a chosen field and in an area of concentration. Without basic knowledge, the ability to analyze, evaluate, and extend knowledge is not achievable. The School of Business SLO 1 directly supports enhancement of knowledge, and the promotion of the intellectual content of society. SLOs 3 and 5 are concerned with critical thinking and analysis of problems, directly supporting parts 2 and 3 of the mission statement.

School of Business SLOs 2, 3, 4 & 5all support the third part of the UAM mission. SLO 2 is intended to develop understanding of international business and its effects on organizations in the US, as well as increasing cultural understanding of School of Business students. SLO 3, in its emphasis on analysis and presentation skills, supports the synthesis and communication portions of this portion of the mission. SLO 5 is supportive of the creativity portion of this University goal. SLO 4 contributes to building School of Business students' skills under the technology segment of this section of the mission.

The fourth section of the mission is primarily related to providing educational opportunities in the professions (such as accounting). SLO 1 supports this University goal.

3. Provide an analysis of the student learning data from your unit. How is this data used as evidence of learning?

Faculty within the School of Business use at least data sources for measuring student performance; 1) pre and post-tests in all core courses and in many specialty courses, 2), an assessment exam given over the core curriculum, administered in the capstone course, and 3) evaluation of individual exams and other assignments to determine the extent to which students achieve learning objectives.

Pre and Post Tests

Testing begins on the first day of class with the pretest. A post-exam is administered at the end of the course either as a separate post-test or as the comprehensive portion of the final examination. The pre-post examination is incorporated into the final grade with the weights determined by the instructor. Each pre and post-test is written to address the published learning objectives of the course and the School of Business Learning Outcomes. These pre and post test results are used to calculate paired sample t-tests. This statistical test is a measure of whether or not the post-test mean less pretest mean is statistically significantly greater than zero. If the post-test mean is statistically greater that the pre-test mean, this indicates that, on average, significant learning has occurred during the semester in that course, and/or in concurrent courses which may have covered supplement topics.

The results of the pre-post examinations are encouraging. Nearly all show a statistically significant increase in post-test scores over pre-test scores, demonstrating *significant* learning did in fact take place in the business courses tested during the years 2006 - 2014. There are five exceptions; one each in 5 separate academic years, in which the t-test is significant at p <= 10%, instead of the more stringent p <= 5%, or p <= 1%. Pre and post-test results for their courses are also given to each faculty member.

Faculty can take the results of the post-test and analyze them to help determine what topics might need more attention in class discussions, additional assignments, or a different approach to teaching or learning. Of the 319 pre and posttests that have been reported to the School of Business Assessment Committee, and for which a paired sample hypothesis test has been calculated, 426 of the 431 (98.8 %) are statistically significant at either the 5% or 1 % significance level. It is unclear whether the cause of the 5 that are not significant is poor test design or from some other cause. The instructors involved have been informed of these results and have made changes in how pre and post tests are designed and linked to course learning objectives. Graphs of the pre/post-test results in School of Business core courses are included in Appendix C. No more than the last 15 sections for which data are available, or for all semesters the course has had pre and post-tests, are included. The reasons for omitting some data are that the graphs are not readily interpreted when the number of sections exceeds 20, and that older data may not be relevant due to changes in course content, different faculty teaching the course, and different pretests and posttests used.

Care should be taken when comparing years or semesters on the graphs. All hypothesis tests are sensitive to the size of the sample, with larger sample sizes more likely to result in a statistically significant difference. Additionally, direct comparisons between years or between instructors

would be valid if and only if sample sizes are identical, sample standard deviations are identical, and there are no differences in the pre and post-tests across instructors or semesters. In any case, any t-value above 5.00 is statistically significant at a probability of .05, provided the sample size is 5 or greater.

Assessment Exam

The assessment exam is administered in the capstone business course, MGMT 4653, Strategic Management. This comprehensive examination consists of 7-8 questions over each of the twelve business core areas, except Business Communications, intended to assess student retention of core business subjects. The exam consisted of 100 questions in the first 3 versions, but is 136 questions in the fourth version (third revision). The test has been given each semester that Strategic Management is offered, with 4 different exams being administered since 2001.

Third Revision (Fall 2011 - Spring 2014)

Mean Score Number of Students Tested

49.56% 127

Second Revision (Fall 2008 - Spring 2011)

Mean Score Number of Students Tested

54.79% 155

First Revision (Spring 2006 – Spring 2007

Mean Score Number of Students Tested

48.5% 105

Original Exam (2001- Fall 2006)

Mean Score Number of Students Tested

51.3% 274

During the 2011-12 academic year, the School of Business faculty rewrote the School's assessment exam to be more comparable to the ETS Major Field Test in Business. Faculty comparisons of question difficulty and coverage showed that our exam appeared to be significantly easier that the ETS exam and coverage of each exam was somewhat different. Questions were added to each section of the exam to ensure important topics in each area were tested, and other questions dropped. As shown in the table below which is based on the third revision of our assessment exam, UAM students *roughly comparable to the averages on the ETS exam*

Comparison of ETS Major Field Test in Business to UAM Business Assessment Exam (2011 - 13 version) Mean % Correct

Subject Area	ETS Field Exam (2006-09)	UAM School of Business (Third Revision - pooled results – 2011-14)
Accounting	49.8	52.7
Economics	47.8	57.1
Finance	55.0	44.0
Information Systems	57.7	53.8
International	54.5	42.7
Legal Environment	45.9	49.4
Management	54.5	52.1
Marketing	51.9	64.9
QBA (Statistics	46.1	45.3
and Production/Ops	Mgmt	

In 5 of the 9 areas, UAM scores (numbers in *italics*) are lower than the scores on the ETS field exam, but are substantially lower (over 10 percentage points) only in Finance and in International. Economics and Marketing have scores that are substantially higher than the ETS averages, about 9 - 12 percentage points better, and UAM's Legal Environment score is 6 percentage points higher than the ETS average. The other five UAM averages are within ± 4 percentage points of the ETS average. However, one cannot make the claim, without further data and knowledge that changes in the exit exam have actually made the test poorer or better (over 136,000 students have taken the current ETS Field Exam in Business and only 127 scores on the 2011 - 2014 exam are included above). Also, the exams are similar, but not identical. Our current test may be about the same difficulty as the ETS exam, as was the intent when it was revised. Additional factors that must be taken into account are that UAM is an open admission university and UAM students, as a whole, scored lower than national averages on the ACT test, often required remediation in mathematics and/or English, and have lower cumulative GPAs than the "average" business student. According to ETS, 63% of business students tested by ETS had cumulative GPAs exceeding 3.00 at the time of the test. (Source: ETS, www.ets.org/Media/Tests/MFT/pdf/mft_demographic_data.pdf, accessed July 27, 2010). Only 64 of the 127 students who took the School of Business assessment exam (third revision), or 50.4%, had cumulative GPAs equal or exceeding 3.00.

It is impossible to know from the limited results to date on the Assessment Exam if a course may need to be strengthened, unless the questions asked on the exit exam are good discriminators, and are linked to course learning objectives. The scores in Finance and International Business indicate that the exam may need to be changed or that the approaches to Principles of Finance and to International Business may need to be changed. However, asking 9 - 14 questions about each core class, as much as 3 to 5 years after the course may have been taken (especially for

Accounting and Economics which are normally taken in the sophomore year), provides only extremely limited information about student learning in the UAM School of Business Curriculum. The *pre and post-tests* conducted in each core class *are better indicators of problems and successful outcomes* in core classes.

The results of detailed item analysis and other statistical analysis of the results will be reported when the number of students who have taken the exam equals or exceeds 200. The reason for delaying an item response analysis is that this statistical procedure is very sensitive to sample size, with large samples being required to effectively measure item validity and reliability. Inferences that are based on small samples are not likely to be statistically robust. However, a Pearson product moment correlation was run on the scores, correlating cumulative GPA and test score. As expected, the correlation is positive and significant ($\rho = 0.3985$, probability =0.000003), meaning that students with higher GPAs made higher scores on the assessment exam.

ANOVA results using the 127 students mean scores indicates that there is no statistically significant difference in scores based on concentration or gender. There is a difference by age, with younger students (22 years age or younger) and more mature students (28 or older) making slightly higher scores on average than students in the middle grouping by age (between 22 and 28 years of age). The School of Business does not keep records of assessment exam scores based on students' race.

The aggregate results for the exam are given to the School of Business Assessment Committee for evaluation and recommendations for needed curriculum adjustments.

Exit exam results, for each subject area, are given to the appropriate faculty member to use to determine if the results indicate need to increase emphasis on particular central issues for their subject(s).

Other Data

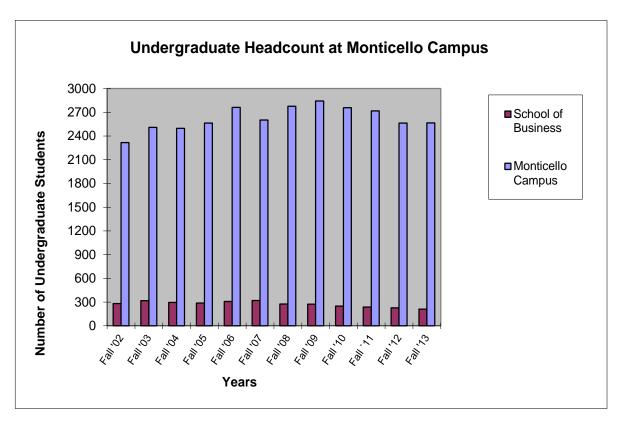
In the past year, Dr. Patterson tracked progress on attainment of course learning objective, based on test results in several, but not all courses. His assessment matrices for the current year are included in Appendix D. For example, in the Strategic Management course in Fall 2010, on exam 4, 70% of students had what could be considered a C or better answer on the questions covering objective 24. This objective is concerned with the role of strategic leadership and controls in determining the firm's strategic direction. In Fall 2011 and after, the topic received more emphasis in class to try to improve performance. The Fall 2012 and Spring 2013 results for exam 4 for the same objective show that 85.7% and 100.0 % of students, respectively, at least minimally satisfactorily answered this question. The Fall 2013 and Spring 2014 results for exam 4 for the same objective show that 80.0% and 87.5 % of students, respectively, at least minimally satisfactorily answered this question. The results indicate that the increased emphasis has worked in this case. The same approach to increase emphasis will be used where past results show less than 80% satisfactory answers.

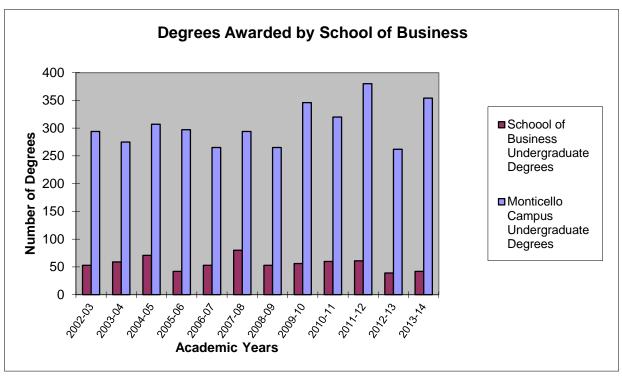
Dr. Hammett and Ms. Phillips use a spreadsheet developed by Dr. Hammett to track results by objective on pre and post-tests in their courses. The spreadsheet allows them to determine to what extent students have achieved the learning objectives for the class (See Appendix D for examples of their results). They are both using these results to modify lectures, homework assignments, and tests to strengthen those areas that show weakness. In Cost Accounting, a analysis of the assessment pre/post-test allowed Dr. Hammett to see those areas in which students showed strong understanding, and a reduction in emphasis on those topics and increased emphasis on areas in which students were weaker. For Auditing and Forensic Accounting, Dr. Hammett is attempting strengthen accounting students ability to deal with abstract concepts.

Individual faculty members assign papers, give essay and multiple choice tests, portfolios, and project assignments, but these are not evaluated by the entire faculty or by the School of Business Assessment Committee. During the 2013-14 academic year, we have no evidence of UNIT decisions made based on the assessment exam or on individual faculty assessment activities, but individual decisions about course material did occur, as indicated above.

Graduation

The School of Business provides a substantial portion of the Of the University's baccalaureate degrees. The two graphs below display the proportion of degrees awarded by the School of Business and the proportion of total Monticello campus headcount that is comprised of School of Business enrollees. The proportion of graduates is substantially greater that the School's proportion of headcount. The average ratio of these 2 variables over the last 12 years is 1.75; that is the School of Business produces graduates at a rate 175% greater that the School's proportion of undergraduate headcount on the Monticello campus. Graduate students, prefreshmen, non-degree seeking students, and students enrolled at McGehee and Crossett are excluded. The School of Business does not have a graduate program, nor does it have any Associate in Applied Science programs, and the other groups are not currently seeking degrees.





4. Based on your analysis of student learning data in Question 3, include an explanation of what seems to be improving student learning and what should be revised.

Based on the information analyzed in the section above, there is no statistically significant evidence of increased or decreased student performance. Assessment exam scores have risen over time, but the differences between scores for pairs of years are not statistically significant. Lack of statistical significance DOES NOT mean that it is impossible to determine if student performance is improving. Changes made to classes, such as in Strategic Management, have improved student achievement with respect to the topics covered by the changed assignments. The pre-post test scores, and analysis of student outcomes with respect to individual course objectives seems most likely to generate improvements in course methods and content. For example, the pre and post-test differences in Business Communications, Management Information Systems, and Strategic Management all show improvement in the pre-post test results over time. Other courses mostly indicate stability in pre and post-test differences. However, changes in instructor, how well the pre and post-tests cover course objectives, and variability in student's interest in the topic, and preparation for the class in question all can affect the pre/post difference. Due to lack of *specific* information presented to the author of this report by individual faculty on how pre/post-tests, evaluations of projects and papers, or other evaluation techniques are used to improve classes, we cannot recommend changes, at this time, in the School of Business's assessment activities.

5. Other than course level/grades, describe/analyze other data and other sources of data whose results assist your unit to improve student learning.

Senior Survey

The School of Business Assessment Committee developed graduating senior and employer surveys in 2010-11. The graduating senior survey was administered every semester to graduating seniors from Spring 2011 through Spring 2014. All students in the capstone Strategic Management course were encouraged to complete the senior survey, with bonus points being awarded for doing so. There have been 129 usable responses during to date. Responses are aggregated for this report, because there are no statistically significant differences between responses by year. The survey questions and their responses are included in Appendix D. The findings are presented to the faculty during Professional Development Week, along with other assessment material.

Student responses to the survey questions were highly favorable overall. Thirty-six of 40 statements have response patterns that are very positive (greater than or equal to 65% favoring the statement) with respect to the School of Business and its faculty and programs. One is neutral (statement 27 with respect to repetition of material), and 2 are moderately favorable (question number 24 concerned with scheduling and 37 concerned with "boring" professors). There seems to be one problem in that a significant minority of respondents (57 of 129) either agree or strongly agree that at least one professor grades differently based on gender (Question 33). The identity of the professor or professors cannot be determined from the survey and would

not be revealed in a public document, in any case. The Dean of the School of Business has been informed of this finding. In the table below, the proportion agreeing that professors may grade differently by gender has declined from about 25% of students to about 14% of students over the last 2 years.

The neutral finding with respect to repetition of material is not a concern. All upper level classes in a given concentration build on material presented in the Principles class taken in the junior year, or in the sophomore year for accounting majors. Senior accounting classes build on the material learned in the three Intermediate Accounting classes and in Cost Accounting I. If a large majority believed classes are repetitious, then it would be a cause for concern. The issue will again be discussed in August meetings.

Trends In Student Attitudes On Questions of Concern

Question 24. Scheduling works out among all classes.

Number of		Academic	Ü				Proportion	Proportion	Proportion
respondents		Year (s)	Disagree	Neutral	Agree		Disagree	Neutral	Agree
6	53	2010-2012	10		5	48	0.159	0.079	0.762
3	37	2012-2013	13		2	22	0.351	0.054	0.595
2	29	2013-2014	4		1	24	0.138	0.034	0.828
12	29	2010-2014	27		8	94	0.209	0.620	0.629

Question 27. My business classes are a repeat of the same information.

Number of respondents	,	Academic Year (s)	Disagree	Neutral	Agree	•	Proportion Neutral	Proportion Agree
•	63	2010-2012	28	7	27	0.444	0.111	0.429
	37	2012-2013	16	7	14	0.432	0.189	0.378
	29	2013-2014	8	4	18	0.276	0.138	0.586
, -	129	2010-2014	72	18	59	0.403	0.140	0.457

Question 33. Some professors grade students differently depending on gender.

Number of		Academic	-	•		Proportion	Proportion	Proportion
respondents		Year (s)	Disagree	Neutral	Agree	Disagree	Neutral	Agree
	63	2010-2012	33	14	16	0.524	0.222	0.254
	37	2012-2013	20	9	8	0.541	0.243	0.216
	29	2013-2014	19	6	4	0.655	0.207	0.138
	129	2010-2014	72	29	28	0.558	0.225	0.237

 ${\bf Question~37.}\,$ The teacher's presentation of their material is boring.

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Number of		Academic				Proportion	Proportion	Proportion
respondents		Year (s)	Disagree	Neutral	Agree	Disagree	Neutral	Agree
	63	2010-2012	32	14	17	0.508	0.222	0.270
	37	2012-2013	14	6	17	0.378	0.162	0.459
	29	2013-2014	18	3	8	0.621	0.103	0.276
1	29	2010-2014	64	23	42	0.496	0.178	0.326

The scheduling issue may be of some concern, due to the proportion of students who believe that scheduling was not effective (27 of 129). Part of the problem is that most classes have only one section, creating conflicts for students who intend to take a double concentration. There have been some conflicts, primarily in 2012-13 when some class times were switched to accommodate a few students with double majors. The proportion of students having difficulty with scheduling fell from 0.351 to 0.138 from academic year 2012-2013 to the 2013-2014 academic year. This indicates that the scheduling problem was most likely due to the changes made in 2012-2013. In addition, if students decide late in their college career to double major in Accounting and Business Administration, or take 2 concentrations in Business Administration, scheduling all required classes may not be possible. If the decision is made by the second semester of the junior, careful selection of course options in consultation with the adviser should eliminate the problem.

Trends with respect to the 4 questions discussed above are presented in the table, Trends in Student Attitudes on Questions of Concern, on the following page.

Employer Survey

The questions asked on the 2014 UAM School of Business Employer Survey are listed in Appendix E. Data are not compiled and statistics have not been calculated for the results of this survey. Only 9 UAM students were evaluated by their employers, out of 22 total responses concerned with the recent hires. Employers were asked to evaluate their most recent hire, whether or not a college graduate or a UAM graduate. As more data are gathered, statistical analysis (chi-square tests of independence and ANOVA may be performed. Neither method provides any validity and reliability with small sample sizes.

There are some preliminary findings that are important to the School of Business. One is that employers want staff to be highly skilled at using spreadsheet software. Most School of Business faculty members are aware of this and have incorporated one or more spreadsheet assignments, or group activities to which spreadsheet skills are necessary. However, student perceptions of their skills with spreadsheets don't seem to match their employers' perception of the same skills. Weakness in using spreadsheets or accounting software was the only significant (the only 2 *listed* complaints) criticism of UAM School of Business graduates. The only other listed comment was to praise a management graduate employed by a manufacturing firm. Quote: "More of the same. He really made us a bunch of money by knowing how to do something he learned at UAM."

The median response by employers to evaluation statement for UAM accounting graduates (4 graduates) was 2.7, meaning that half the ratings were below this value and one half of the ratings were above this rating. Thus accounting graduates were rated at slightly less than the midpoint on a 5 point scale. For marketing (3) and management (2) graduates, the medians were

3.9 and 3.7, respectively. These ratings indicate, that for the employees evaluated, their supervisors rated them significantly above the midpoint for all recent graduates.

6. As a result of the review of your student learning data in previous questions, explain what efforts you unit will make to improve student learning over the next assessment period. Be specific by indicating when, how often, how much, and by whom these improvements will take place.

Associate Professor Clayton

Beginning in Spring 2013, in Business Statistics I, students will do some homework sets in class. Students can work together and/or ask instructor for help with problems. Have done this in the past and found that it is a way of helping students with different skill or comfort levels in math and statistics. At least one in-class problem will be done over each major course topic: the standard deviation, binomial distribution, normal distribution, confidence intervals, and hypothesis tests.

Chapter 7 on Sampling and Sampling Distributions will no longer be treated as a lectureonly chapter. Some problems from the chapter will be worked in class to illustrate the use of the sampling distribution and to preview problems from Chapters 8 (confidence intervals) and 9 (hypothesis tests).

A simulation of sampling with a 'population' of poker chips or similar item and various samples from the population will be added as part of Chapter 7 or 8.

Coverage of hypothesis tests in Chapter 9 will vary the order in which some topics are. Type I and II errors in hypothesis tests will be the concluding topic in Chapter 9, after students have more experience with the concepts and mechanics of hypothesis testing.

Associate Professor Hammett

In Financial, Managerial, Cost Accounting, Auditing, and Fraud Examination – Introduced the use of clickers in the classroom, either in Fall or Spring 2012. A ten question quiz is administered after the lecture and discussion of each chapter to give immediate feedback as to whether or not the students understand the material and to encourage the students to read the material in the textbook. The total of all quizzes is counted as a test grade, or each quiz is weighted the same as a single homework grade.

In Management Information Systems, each student is required to do two presentations during the semester to help them develop skills in oral presentations and language skills.

Beginning in Spring 2012, in Accounting Information Systems, the students do a QuickBooks practice set, intended to teach how Information Systems work using a small

general ledger software system. Dr. Hammett used Peachtree Accounting in 2013-14, but will revert to QuickBooks, due to the complexity of Peachtree.

Associate Professor Patterson:

Continued improvement of assessment methods. I have used an assessment matrix listing objectives on one axis and the number and percent of students achieving success (C or better) on assignments and exam questions dealing with each objective. These matrices and the post test results will be used to evaluate the quality of test questions, and the extent to which students have met the objectives in each class. The outcomes of this analysis will be used to make appropriate changes in class assignments or approaches to the less well understood topics or concepts. In my Business Statistics courses, I will use the "clicker" system to give short quizzes at least once over every chapter, especially when comprehension of a particular concept is critical to understanding the concepts present in later chapters.

Assistant Professor Phillips:

Ms. Phillips attended the educator's conference in May at the Arkansas Society of CPA's. Based on her participation in the discussions there she (in 2014-15 classes) intends to have students come to the board and work the problems with assistance from their classmates. Instructors at other schools did this and felt that students are more involved in the class board and more motivated.

Incorporate more research into Tax I and Tax II and increase the number of tax returns prepared. Currently, students prepare one research assignment and one tax return. Most of the other schools require more tax returns and research assignments in their undergraduate tax course(s). This will better prepare them for the real world and the CPA Exam.

Ms. Phillips began using WileyPLUS in Principles of Financial Accounting in the spring semester of 2014. WileyPLUS is an online homework management tool. The students completed all of their homework assignments and one half of their quizzes using this tool. She reports improved results in the number of students who attempted their homework this semester higher class grades. WileyPLUS also provides video tutorials for problems that students can access outside of class if they need additional assistance with some of the topics. If they miss a question on a quiz, immediate feedback is provided and a link to the electronic version of the textbook is also given so that the students can identify what they missed and why.

No faculty members have reported any prior belief with respect to the expected increase in student performance, only the expectation that some degree of improved performance will occur.

The material presented above has been provided by individual faculty members to the School of

Business Assessment Committee. Only half of the faculty members have complied with the request for information. One should not construe inclusion or omission from this section as requiring improvement (inclusion) or exhibiting exemplary performance (omission) with no improvement needed.

7. What new tactics to improve student learning has your unit considered, experimented with, researched, reviewed or put into practice over the last year?

Only a few faculty members in the School of Business have introduced, experimented, researched or reviewed new tactics. Ms. Phillips began using a homework management tool supplied by the book publisher in ACCT 2213, Financial Accounting. Students can log on to the Wiley student website, watch tutorial videos, take practice multiple choice tests, and prepare homework assignments. The biggest advantage is that students get immediate feedback about their answers. Ms. Phillips reports that preliminary results indicate more homework assignments being completed. Since completion of homework assignments is strongly correlated with exam success, student performance should improve. More data will be gathered during the next academic year.

Dr. Hammett's Accounting Information Systems students began using accounting software to understand how information systems apply to real world general ledger systems.

In Production-Operations Management (POM), Dr. Cabaniss has added assignments and lectures to improve students' ability to use spreadsheets to solve problems, and to improve understanding of profit calculation (last covered in Financial Accounting). In Market Research, students write formal research proposals intended to improve their ability to define a research question, and to argue for why that question is important. In Principles of Marketing, his students perform a self-marketing project designed to evaluate their own skills and the "fit" between those skills and job requirements.

In New Venture Development, students performed a market feasibility analysis for a hypothetical new firm and then prepared a business plan and forecast for that firm for a three year period. The purpose of this task is to apply the theory and practice presented in the text to a "real life" situation. The structure of this course, unlike for Strategic Management, allowed for considerable in-class group work to deal with the problems for commuter students with significant work hours.

Dr. Patterson considered the use of a computerized simulation to apply strategic management theory and concepts to the operation of a fictitious international company. This option, which would have been used in lieu of two of the six written assignments in Strategic Management, was rejected for two reasons. First, too many UAM students commute long distances for courselong group projects to be feasible. Second, many UAM students need to work significant hours, and lack sufficient time to spend on a group project (a net increase of 15 or more hours spent on the class would be required for *each* student). Strategic Management is already a demanding and time consuming class, so the simulation was not undertaken.

8. How do you ensure shared responsibility for student learning and assessment among students, faculty, and other stakeholders?

Students are involved in the assessment program in three ways. First, they provide major input into the Teacher Evaluations which are administered on the university schedule. The evaluation is given to all classes each semester including the summer sessions unless exempted. Second, they provide input through the pre-post-examinations which are also administered in each class in the School of Business. Third, graduating seniors provide feedback via the senior exit survey.

Faculty members participate in assessment through using pre/post-test results to improve their classes, their own assessment tools (Dr. Patterson' assessment matrix, Dr. Hammett's assessment tool), evaluation of test results, student papers, student projects, and via participation in discussions of assessment and curriculum development in faculty meetings during Professional Development Week, and throughout the year, and through the School of Business Assessment Committee and the Curriculum Committee.

Employers provide input through an employer survey, administered periodically. This survey was placed on line in Fall 2012, and e-mails were sent to hundreds of employers. One useable response was obtained Fall 2012. The survey was re-administered in Fall 2013, and will be administered alternate fall semesters after that date (odd numbered years). (*Results are not available at this time*) Alumni were not surveyed 2013-14, but are scheduled to be surveyed in Spring 2015, and in alternate years (even numbered springs) beginning in 2018.

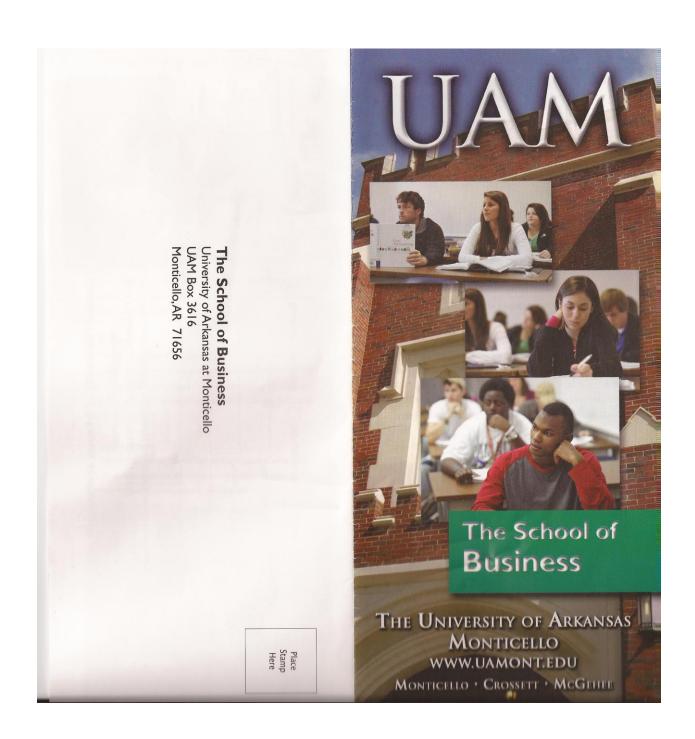
- 9. Describe and provide evidence of the efforts your unit is making to recruit / retain / graduate students in your unit / at the University. A generalized statement such as "we take a personal interest in our students" is <u>not</u> evidence.
- 1. The School of Business encourages participation in student organizations.
 - There are currently three student clubs in the School of Business. These are the Financial Management Association, Phi Beta Lambda (a business fraternity), and the student chapter of IMA (the Institute of Management Accountants. The Marketing Club was disbanded due to advisor concerns about personal liability.
 - All School of Business clubs or chapters are open to all UAM students with an interest in the area.
 - Business students were encouraged to join one of our organizations depending on their major.
 - Phi Beta Lambda was increasingly active for several years, for the period 2008-2011.
 In 2013-14, PBL regressed further to the point the faculty are considering disbanding this organization. The number of active participants declined to 3 by Spring 2014, most likely due to conflicts with work and other organizational commitments among the group's officers. Also, it was discovered that there is misunderstanding about

- student eligibility for PBL. Many students believed that the group is an honorary fraternity requiring grades above a 3.0, or that because it is a business fraternity, there is a pledge process.
- The UAM School of Business student chapter of the Institute of Management Accounts (IMA) began in 2006. In EVERY year for which results are available, the UAM IMA chapter has been awarded the IMA Gold Certificate of Excellence. 2014 Gold Chapter awards will be announced in the Fall 2014 semester. This year IMA had a Fall Festival at the Vera Lloyd Presbyterian Home, an Easter egg hunt at the Arkansas Baptist Children's Home, tailgated at a football game, went bowling and out to dinner for a night of fun and celebrated the end of the school year and our senior members with a hamburger cook-out.
- 3. To continue developing major-area student organizations, while maintaining an overall umbrella student organization, such as PBL, that includes all majors.
 - The Financial Management Association is expanding. FMA members made a
 substantial contribution to the Drew County Humane Society in 2013-14.
 The Financial Management Association has grown to eleven members. Attendance at
 meetings reached a maximum of 18. Finance is the smallest concentration, so the
 numbers of members and attendees are excellent in relation to the possible number
 students interested.
 - Three accounting faculty served as faculty advisor to the UAM Student Chapter of the Institute of Management Accountants.
 - IMA has maintained its membership at about 20-25 students. We are hopeful that this trend will continue. Some students that are members of IMA are also participating in PBL.
- 4. To encourage and to help IMA Student Members attend the annual Student Leadership conference.
 - IMA has had very successful fund raisers during the last several years. The group has also had two students (in different years) win the national essay contest conducted by IMA, with the winners attending the national conference in the summer.
- 5. Several faculty sent e-mails to all advisees to encourage them to preregister. Preregistration is important in ensuring that students get the right classes and schedules so that they can graduate on time. Delayed graduation would be expected to be associated with increased drop-out rates. Samples are included in Appendix G.
- 6. At least one faculty member has an annual social event at his home open to all students in his or her concentration (Dr. Cabaniss), and at his or her expense. Dr. Graber has also hosted, at his expense, an annual dinner at a local restaurant open to all students in the Finance concentration. Drs. Alexander and Patterson host a dinner, at their expense, for all students in the Business Administration, Entrepreneurship, and Management concentrations, at Dr. Patterson's home. This dinner was not held in 2012 -2014, but will be attempted again in Spring 2015. Other retention activities include having review

sessions after class, and encouraging students who have difficulty with the class to remain in the class and pull up their grades.

APPENDIX A

SCHOOL OF BUSINESS BROCHURE





jors may choose from five different areas of concentration: • Business Administration

- Entrepreneurship
- Finance
- Management
- Marketing

accounting

You'll learn from the best. All of our accounting faculty are CPAs with experience in both the classroom and the business world. The employment opportunities are excellent in this field.

business administration degree with majors in accounting

and business administration. Business administration ma-

business administration

business administration

This program prepares the student for careers as general managers. The program is designed to help students enter formal training programs and improve business skills essential to the task of a general manager.

entrepreneurship

Entrepreneurs are risk-takers and the engines of the new global economy, creating jobs and capital by starting and building new businesses.

UAM's program in entrepreneurship includes a senior practicum in which students conduct a rigorous computer simulation, making decisions about pricing, marketing,

THE UNIVERSITY OF ARKANSAS AT MONTICELLO

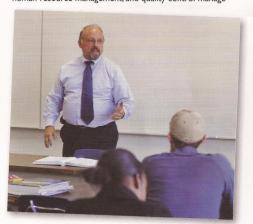
output, research, and other factors. You'll learn from your mistakes and when you graduate, you can create your own business if you choose.

finance

The financial services industry is a vital part of our economy. The finance concentration will provide you with a foundation for a variety of careers, including banking, investments, money management, stock brokerage, insurance, and real estate.

management

The management concentration will open a wide variety of career options, including production management, human resource management, and quality control manage-



THE UNIVERSITY OF ARKANSAS AT MONTICELLO

ment. This concentraion will also prepare you for executive training programs and as an account representative.

marketing

The ability to market and sell a product or service is an invaluable skill in high demand in the business world. This concentration prepares you to work as a sales representative, customer service representative, or for an advertising, marketing, or public relations agency.

our prestige is growing

The UAM School of Business is building a reputation for excellence. Our graduates include such successful businessmen and women as:

- Bobby Brown, former president of Remington Arms and Consolidated Coal;
- Tommy Maxwell, founder and CEO of Maxwell Hardwood Flooring;
 - Lesa Handley, vice president of Verizon Corporation;
- John and Jerry Gibson, founders of TSC Communications Corporation of Dallas, Tex.

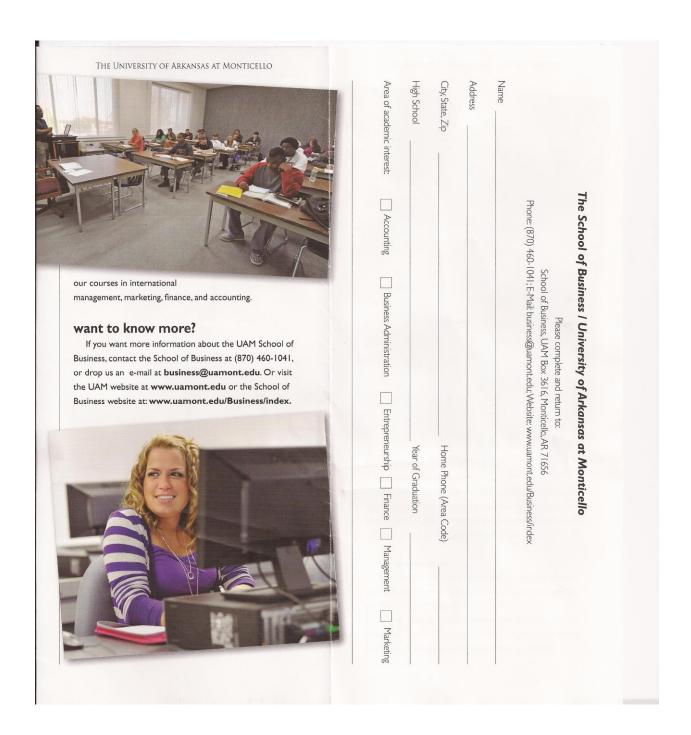
The School of Busness has been accepted as a candidate for accreditation by the Association of Collegiate Business Schools and Programs, the standard of excellence for business education.

business ... it's what we're about

That's why we believe the study of business should be more than classroom lectures and information from textbooks. The successful business executive of the 21st century must have a working knowledge of the latest technological advances in business, an understanding of the business world on a global scale, and the practical, handson experience to make a business work.

The School of Business at the University of Arkansas at Monticello offers a wide variety of programs in a technology-focused environment that will prepare you for the business world.

- Study e-commerce and learn about the exploding business opportunities on the internet;
 - · Prepare to do business in a global economy through



APPENDIX B SAMPLE SYLLABI

UNIVERSITY OF ARKANSAS AT MONTICELLO SCHOOL OF BUSINESS COURSE SYLLABUS

Fall 2013 TT 8:10 – 9:40 a.m. BBC 307

Instructor: Becky L. Phillips
Office: BBC 312-A
Phone: 870-460-1111

Email Address: phillips@uamont.edu

Office Hours: Monday 8:30 - 9:00 am 1:30 - 3:00 pm

Tuesday9:30-10:30 am1:30-2:30 pmWednesday10:00-11:00 am2:00-3:00 pmThursday10:00-11:00 am2:00-3:00 pmFriday10:00-11:00 am12:00-1:00 pm

I am available other times by appointment.

Required Text & Other Materials

Accounting: Tools for Business Decision Making with Wiley Plus;

Fifth Edition

Paul D. Kimmel, Jerry J. Weygandt, and Donald E. Kieso

ISBN: 9781118571309 Publisher: Wiley

Clickers: ResponseCard NXT Clickers

We will be using these clickers for quizzes throughout the semester. They are available in the bookstore and you must have the NXT model. If you already have one from a prior class, you do not have to purchase a new one. You must have your clicker by **January 16**, **2014**.

BlackBoard Account: You will need a BlackBoard account for this course. Go to www.uamont.edu click on "Student Life" and click on "BlackBoard." You will either need to create a new account or log in. Once you've logged in this course should be listed on your homepage. I will use BlackBoard to post your grades and other course materials (solutions to problems, PowerPoint slides, etc.) You must register for BlackBoard by Friday, January31st

Course Title and Credit Hours: ACCT 2213 Principles of Financial Accounting (ACTS Equiv. ACCT 2003)

3 Credit Hours

Course Description: Fundamental accounting issues and concepts, interpretation and

classification of accounts, and composition and analysis of financial

statements.

Student learning outcomes: Students should have a general knowledge of the principles of

accounting according to Generally Accepted Accounting Principles

(GAAP).

Prerequisites: None for this course.

Special Projects/Assignments/ Fieldtrips: None for this course.

Attendance: You are expected and encouraged to attend class every day.

I am required to keep attendance records for the Office of

Academic Affairs and/or the Registrar's office. You will start the term with 50 attendance points, for each unexcused absence I will deduct 5 points from your attendance grade. If you have in excess of 10 unexcused absences, you will receive a negative score for attendance out of the possible 50 points. The instructor has the right to give unannounced in-class assignments. These assignments will not be made up if you are absent, resulting in a zero for the assignment.

Attendance is very important to your success in this course.

Homework: Homework should be prepared neatly and turned in at the beginning

of class. Homework will not be accepted late for any reason!

Homework is a significant portion of your grade and therefore should be completed to the best of your ability. There is a schedule of assignments included at the end of this syllabus. If you are sick or unable to attend class, you should email the homework or get it to me before noon on the due date. We will be using WileyPLUS for some of our homework assignments. I will be providing more detailed

information over the first few class periods.

Cheating/Plagiarism: Cheating/plagiarism will not be tolerated for any reason. If you are caught

cheating on an exam or any other in-class assignment you will receive a zero for that exam/assignment. No headphones or earphones are allowed in class during an exam or at any other

time. If you are caught plagiarizing someone else's work, you will receive a zero on that assignment. Using another student's clicker constitutes

cheating and the same penalties apply.

Academic dishonesty:

- 1. Cheating: Students shall not give, receive, offer, or solicit information on examinations, quizzes, etc. This includes but is not limited to the following classes of dishonesty:
 - a. Copying from another student's paper;
 - b. Use during the examination of prepared materials, notes, or texts other than those specifically permitted by the instructor;
 - c. Collaboration with another student during the examination;

- d. Buying, selling, stealing, soliciting, or transmitting an examination or any material purported to be the unreleased contents of coming examinations or the use of any such material;
- e. Substituting for another person during an examination or allowing such substitutions for oneself.
- 2. Collusion: Collusion is defined as obtaining from another party, without specific approval in advance by the instructor, assistance in the production of work offered for credit to the extent that the work reflects the ideas of the party consulted rather than those of the person whose name in on the work submitted.
- 3. Duplicity: Duplicity is defined as offering for credit identical or substantially unchanged work in two or more courses, without specific advanced approval of the instructors involved.
- 4. Plagiarism: Plagiarism is defined as adopting and reproducing as one's own, to appropriate to one's use, and to incorporate in one's own work without acknowledgement the ideas or passages from the writings or works of others.

Cell Phone Policy:

All cell phones are to be turned off and put away during class time. If you are expecting an important phone call, please contact me before class begins and I will give you permission to leave your phone on. If you are caught with your cell phone during an exam you will receive a zero for that exam. Texting will not be tolerated.

Thorough Explanation of Grading Policy:

Exam I (Chapters 1-3) 100 points
Exam II (Chapters 4-6) 100 points
Exam III (Chapters 7-9) 100 points
Final Exam (Chapters 10-13) 100 points
Post Test 50 points

Clickers 100 points (drop 2 lowest scores)

Homework 100 points (10 for 10 points & 2 for bonus points)

Attendance 50 points
Total Points 700 points

90% or more A 80-89% B 70-79% C 60-69% D Below 60% F

Provision for Tests & Evaluations: All exams will be administered in the classroom. If you miss an exam, it is the student's responsibility to contact the instructor to schedule a make-up exam. The instructor reserves the right to give a different exam when a student is taking a make-up exam. The exam will be made up at the convenience of the instructor. The student should contact the instructor prior to missing the exam to inform her as to the reason for missing the exam.

The "Clickers" will be used at the end of some chapters for quizzes. Other quizzes will be taken on-line via BlackBoard. I will give multiple choice questions in class concerning the chapter after it has been covered through lecture and problems. The student is responsible for any information provided through the class discussions as well as information from the text – therefore you will need to read each chapter to prepare for the clicker points and the exams. You must be in class to receive these points. It is the student's responsibility to ensure that they have their clickers with them in class. There will not be any clickers available to borrow. I will drop your two (2) lowest clicker scores.

Students with Disabilities:

It is the policy of the University of AR at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870 460-1026; TDD 870 460-1626; Fax 870 460-1926.

For assistance on a College of Technology campus contact:

McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

AA Doc. 1/05/09

Student conduct statement: Students at the University of Arkansas at Monticello are expected to conduct themselves appropriately, keeping in mind that they are subject to the laws of the community and standards of society. The student must not conduct him/herself in a manner that disrupts the academic community or breaches the freedom of other students to progress academically.

Important Dates:

January 2 (Thurs) - Tuition and fees due for preregistered students.

January 6 (Mon) - Schedule changes. New student orientation. Night registration.

January 7 (Tues) - Open registration.

January 8 (Wed) - First day of classes (regular and first 8-week fast-track* classes). Admission application deadline.

January 10 (Fri) - Last day to register or add classes.

January 20 (Mon) - Martin Luther King Holiday. Offices and classes closed.

February 12 (Wed) – Last day to drop a first 8-week fast-track* class. Grade will be W.

February 21 (Fri) - Deadline to apply for August and December graduation.

March 3 (Mon) – Last day of first 8-week fast-track* classes.

March 4 (Tues) – First day of second 8-week fast-track* classes.

March19 (Wed) - Last day to drop a Spring 2014 class or withdraw from the term (not applicable to second 8-week fast-track* classes). Grade(s) will be W.

March 24-28 (Mon-Fri) - Spring Break.

April 7 (Mon) - Preregistration for Summer and Fall 2014 begins.

April 18 (Fri) - Preregistration for Summer and Fall 2014 ends.

April 14 (Mon) – Last day to drop a second 8-week fast-track* class. Grade will be W.

April 29 (Tues) - Last day of classes.

April 30 – May 6 (Wed-Tues) - Final exam period.

May 9 (Fri) - Commencement.

CHAPTER	COURSE OBJECTIVES & GOALS
Chapter 1	Describe the primary forms of business organization.
	Identify the users and uses of accounting information.
	Explain the three principal types of business activity.
	Describe the content and purpose of each of the financial statements.
	Explain the meaning of assets, liabilities, and stockholders' equity, and state the basic
	accounting equation.
	Describe the components that supplement the financial statements in an annual report.
Chapter 2	Identify the selections of a classified balance sheet.
	Identify and compute ratios for analyzing a company's profitability.
	Explain the relationship between a retained earnings statement and a statement of
	stockholder's equity.
	Identify and compute ratios for analyzing a company's liquidity and solvency using a
	balance sheet.
	Use the statement of cash flows to evaluate solvency.
	Explain the meaning of generally accepted accounting principles (GAAP).
	Discuss financial reporting concepts.
Chapter 3	Analyze the effect of business transactions on the basic accounting equation.
	Explain what an account is and how it helps in the recording process.
	Define debits and credits and explain how they are used to record business transactions.
	Identify the basic steps in the recording process.
	Explain what a journal is & how it helps in the recording process.
	Explain what a ledger is and how it helps in the recording process.
	Explain what posting is and how it helps in the recording process.
	Explain the purpose of a trial balance.
	Classify cash activities as operating, investing, or financing.
Chapter 4	Evaluin the revenue recognition principle and the expense recognition principle
Chapter 4	Explain the revenue recognition principle and the expense recognition principle. Differentiate between the cash basis and the accrual basis of accounting.
	Explain why adjusting entries are needed, and identify the major types of adjusting entries.
	Prepare adjusting entries for deferrals.
	Prepare adjusting entries for accruals.
	Describe the nature and purpose of the adjusted trial balance.
	Explain the purpose of closing entries.
	Describe the required steps in the accounting cycle.
	Understand the causes of differences between net income and cash provided by
	operating activities.
Chapter 5	Identify the differences between a service company and a merchandising company.
	Explain the recording or purchases under a perpetual inventory system.
	Explain the recording of sales revenues under a perpetual inventory system.

	Distinguish hotuson a single ston and a multiple ston income statement
	Distinguish between a single-step and a multiple-step income statement.
	Determine cost of goods sold under a periodic system.
	Explain the factors affecting profitability.
	Identify a quality of earnings indicator.
Chapter 6	Describe the steps in determining inventory quantities.
	Explain the basis of accounting for inventories and apply the inventory cost flow methods under a periodic inventory system.
	Explain the financial statement and tax effects of each of the inventory cost flow assumptions.
	Explain the lower-of-cost-or-market basis of accounting for inventories.
	Compute and interpret the inventory turnover ratio.
	Describe the LIFO reserve and explain its importance for comparing results of different companies.
Chapter 7	Define fraud and internal control.
	Identify the principles of internal control activities.
	Explain the applications of internal control principles to cash receipts.
	Explain the applications of internal control principles to cash disbursements.
	Prepare a bank reconciliation.
	Explain the reporting of cash.
	Discuss the basic principles of cash management.
	Identify the primary elements of a cash budget.
Chapter 8	Identify the different types of receivables.
•	Explain how accounts receivable are recognized in the accounts.
	Describe the methods used to account for bad debts.
	Compute the interest on notes receivable.
	Describe the entries to record the disposition of notes receivable.
	Explain the statement presentation of receivables.
	Describe the principles of sound accounts receivable management.
	Identify ratios to analyze a company's receivables.
	Describe methods to accelerate the receipt of cash from receivables.
Chapter 9	Describe how the cost principle applies to plant assets.
5.10 p 55.1	Explain the concept of depreciation.
	Compute periodic depreciation using the straight-line method, and contrast its expense
	pattern with those of other methods.
	Describe the procedure for revising periodic depreciation.
	Explain how to account for the disposal of plant assets.
	Describe methods of evaluating the use of plant assets.
	Identify the basic issues related to reporting intangible assets.
	Indicate how long-lived assets are reported in the financial statements.
Chapter 10	Explain a current liability and identify the major types of current liabilities.
Chapter 10	Describe the accounting for notes payable.
	Explain the accounting for other current liabilities.
	Identify the types of bonds.
<u> </u>	Prepare the entries for the issuance of bonds and interest expense.

Describe the entries when bonds are redeemed.					
Identify the requirements for the financial statement presentation and analysis of					
liabilities.					
Identify and discuss the major characteristics of a corporation.					
Record the issuance of common stock.					
Explain the accounting for the purchase of treasury stock.					
Differentiate preferred stock from common stock.					
Prepare the entries for cash dividends and understand the effect of stock dividends and					
stock splits.					
Identify the items that affect retained earnings.					
Prepare a comprehensive stockholders' equity section.					
Evaluate a corporation's dividend and earnings performance from a stockholder's					
perspective.					
Indicate the usefulness of the statement of cash flows.					
Distinguish among operating, investing, and financing activities.					
Explain the impact of the product life cycle on a company's cash flows.					
Prepare a statement of cash flows using the indirect method.					
Use the statement of cash flows to evaluate a company					
Understand the concepts of sustainable income.					
Indicate how irregular items are presented.					
Explain the concept of comprehensive income.					
Describe and apply horizontal analysis.					
Describe and apply vertical analysis.					
Identify and compute ratios used in analyzing a company's liquidity, solvency, and					
profitability.					

TENTATIVE CLASS SCHEDULE FOR FALL 2013

This is a tentative schedule. Every attempt will be made to stay on schedule, but this schedule may be changed as deemed necessary by the instructor. Changes will be made in the classroom and posted to the copy posted in BlackBoard.

DATE	CHAPTER	TOPIC	ASSIGNMENT	DUE DATE
January 9		Introduction & Pre-test		
January 14	Chapter 1	Intro. To Financial	Problem 1-3A	January 19
		Statements		
January 16		Clicker Quiz Chapter 1	This clicker quiz is for	In class
			bonus points.	
January 16	Chapter 2	The Classified Balance Sheet	Problems 2-2A & 4A	January 26
January 21	Chapter 2	Using Financial Statements		
January 21		Clicker Quiz Chapter 2	BlackBoard	Due by
				midnight
January 23	Chapter 3	Accounting Transactions	Problems 3-4A & 5A	February 4
January 28	Chapter 3	The Recording Process		
January 30	Chapter 3	Finish chapter 3 & Clicker		In class
		Quiz Chapter 3		
February 4		Exam 1 (Chapters 1-3)		
February 6	Chapter 4	Adjusting Entries	Problems 4-2A & 8A	February 12
February 11	Chapter 4	Trial Balance & Closing		
		Entries		
February 12		Clicker Quiz Chapter 4	BlackBoard	Due by midnight
February 13	Chapter 5	Merchandising Operations & Transactions	Problems 5-1A & 5A	February 19
February 18	Chapter 5	Multiple-Step Income		
		Statement		
February 18		Clicker quiz chapter 5		In class
February 20	Chapter 6	Inventory Costing &	Problems 6-2A & 7A	February 26
		Methods		
February 25	Chapter 6	Inventory Analysis		
February 26		Clicker Quiz Chapter 6	BlackBoard	Due by
				midnight
February 27		Exam 2 (Chapters 4-6)		
March 4	Chapter 7	Fraud & Internal Control	Problems 7-4A & 6A	March 6
March 6	Chapter 7	Cash		
March 6		Clicker Quiz Chapter 7		In class
March 11	Chapter 8	Accounts Receivable	Problems 8-3A & 9A	March 13
March 18	Chapter 8	Managing Receivables		

March 18		Quiz Chapter 8	BlackBoard	Due by midnight
March 20	Chapter 9	Long Lived Assets	Problems 9-2A & 4A	March 20
March 24-28		SPRING BREAK		
April 1	Chapter 9	Depreciation & Amortiz.		
DATE	CHAPTER	TOPIC	ASSIGNMENT	
April 1		Clicker Quiz Chapter 9		In class
April 3		Exam 3 (Chapters 7-9)		
April 8	Chapter 10	Current Liabilities	Problems 10-1A & 4A	
April 10	Chapter 10	Long-Term Liabilities		
April 10		Quiz Chapter 10	BlackBoard	Due by midnight
April 15	Chapter 11	Stockholder's Equity	Problems 11-1A & 7A	
April 17	Chapter 11	Treasury & Preferred Stock		
April 17		Clicker Quiz Chapter 11		In class
April 22	Chapter 12	Statement of Cash Flows	Problem 12-7A	
April 24	Chapter 12	Ratios		
April 24		Clicker Quiz Chapter 12	BlackBoard	
April 29	Chapter 13	Financial Analysis	No homework for chapter 13	
May 6		Post Test		
May 6		Final Exam (Chapters 10-13)	8:00 -10:00	

UNIVERSITY OF ARKANSAS AT MONTICELLO SCHOOL OF BUSINESS ONLINE COURSE SYLLABUS SPRING 2013

Instructor Name:Becky L. PhillipsInstructor Location of Office:BBC 312-AInstructor Phone:870-460-1111

Instructor Email Address: phillips@uamont.edu

Office Hours: Monday & Wednesday 8:30 – 9:00 a.m.

10:30 – 11:00 a.m.

1:30 - 2:30 p.m.

Tuesday & Thursday 10:00 – 11:00 a.m.

1:30 - 2:30 p.m.

Friday 8:30 – 9:00 a.m.

10:00 – 11:00 a.m.

12:00 - 12:30 p.m.

Other times by appointment

Virtual Office Hours: Same as above

Virtual office hours will be conducted through BlackBoard

email.

Other times by appointment

Course Title & Credit Hours: GB 3043 Business Communications

3 Credit Hours

Course Description: Composition and preparation of a variety of effective business letters, including good news, requests, refusals, collections, sales, and employment letters. Correct and concise use of English is stressed.

Course Prerequisites: ENGL 1013 Composition I

ENGL 1023 Composition II

Textbook: Essentials of Business Communication with Aplia 9E

Mary Ellen Guffey & Dana Loewy South-western Cengage Learning ISBN: 13: 978-1-133-19036-3

Other Materials:

<u>Email address:</u> For this course, you will need to access your <u>student</u> email address. All correspondence related to this class must come from that address and will be done through BlackBoard email.

<u>BlackBoard Account:</u> You will need a BlackBoard account for this course. Go to <u>www.uamont.edu</u> click on "Student Life" and click on "BlackBoard." You will either need to create a new account or log in. Once you've logged in this course should be listed on your homepage. I will use BlackBoard to post your grades and other course materials (solutions to problems, PowerPoint slides, etc.)

Student Learning Outcomes: For the student to communicate in the business environment in a professional manner utilizing correct grammar, spelling, etc.

TECHNICAL SUPPORT INFORMATION

- Issues with Blackboard:
 - o Contact Office of Academic Computing; phone 870-460-1663

Open Monday-Friday 8:00 a.m. - 4:30 p.m.

Help Desk at Fendley@uamont.edu or phone 870-460-1663

- The computer section in the Library is open during regular Library hours. Click here to see when the Taylor Library is open: http://www.uamon.edu/library/
- Issues with Email: Contact the Office of Information Technology; phone 870-460-1036; open Monday-Friday 8:00 a.m. 4:30 p.m.
- The Student Handbook for Distance Education is available at the following link: http://www.uamont.edu/AcademicComputing/

MINIMUM TECHNOLOGY REQUIREMENTS for Blackboard Online Instruction

For minimum technology requirements, visit:

http://kb.blackboard.com/pages/viewpage.action?pageId=38830689

Example: Access to a working computer with Internet capability.

Operating System: Windows 2000, XP, Vista or Macintosh OS X

Hardware: 256 MB of RAM, 1GB free hard disk space

Microsoft Office 2007 recommended

Connection to the Internet: (broadband connection, such as RoadRunner, Satellite Internet or DSL, is preferred). Broadband connections are recommended for

assessments.

Feedback Schedule: Most often a student can expect a response to email within 24 hours Monday through Friday. I will try to adhere to this policy on the weekends as well, but if I am unavailable you will get a response on Monday morning.

Attendance: This is a strictly on-line class. No campus attendance is required. Your 50 points

for attendance will be computed from the class discussion questions that will be

posted in BlackBoard periodically. You are required to post at least one comment to the

discussion in order to receive your attendance points. Saying "I agree" or similar lack or information is not posting. Your remarks should add to the course discussion.

Hybrid Course Information: This course is completely online. Attendance on campus is not required.

Discussion: Your attendance score will be comprised of course discussions. These will be listed in the "Discussion Board" section of BlackBoard.

Special projects: There are no special projects for this course.

Assessments: Quizzes will be taken through BlackBoard. It is the student's responsibility to gain access to this website and take the quizzes before the due date. All writing assignments are provided in the course outline in this syllabus and must be completed before the due date and emailed to the instructor. Late assignments/quizzes will not be allowed.

Grades: Final Exam 100	ades:	10
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Posttest 50
Writing Assignments 100
PowerPoint Presentation 50

Quizzes 100 (2 lowest scores will be dropped)

Resume 100 Attendance/Participation 50

Total 550 points

90-100% A 80-89 B 70-79 C 60-69 D Below 60 F

Quizzes are 10 points each and will be taken in BlackBoard. Quizzes are found in the content area of BlackBoard. You will be allowed to drop your two lowest quiz scores – there are a total of twelve quizzes assigned. If you have computer problems and cannot submit a quiz, you can use one of your two drops for this situation.

Team Projects: none for this course

Cheating/plagiarism/dishonesty policy: Cheating, plagiarism or dishonesty of any kind will not be tolerated. This is an online course and you are expected to be ethical and honest in the completion of your assignments. You will receive a zero on an assignment that involves cheating, plagiarism or dishonesty.

Academic dishonesty:

- 1. Cheating: Students shall not give, receive offer, or solicit information on examinations, quizzes, etc. this includes but is not limited to the following classes of dishonesty:
 - a) Copying from another student's paper;
 - b) Use during the examination of prepared materials, notes, or texts other than those specifically permitted by the instructor;
 - c) Collaboration with another student during the examination;
 - d) Buying, selling, stealing, soliciting, or transmitting an examination or any material purported to be the unreleased contents of coming examinations or the use of any such material;
 - e) Substituting for another person during an examination or allowing such substitutions for oneself.
- 2. Collusion: Collusion is defined as obtaining from another party, without specific approval in advance by the instructor, assistance in the production of work offered for credit to the extent that the work reflects the ideas of the party consulted rather than those of the person whose name is on the work submitted.
- 3. Duplicity: Duplicity is defined as offering for credit identical or substantially unchanged work in two or more courses, without specific advanced approval of the instructors involved.
- 4. Plagiarism: Plagiarism is defined as adopting and reproducing as one's own, to appropriate to one's use, and to incorporate in one's own work without acknowledgement the ideas of passages from the writings or works of others.

Method of Delivering Assignments: There are specific instructions for each assignment on how to prepare and submit it to the instructor. Please see the "Content" tab in BlackBoard for more information.

Emergency or Interruption in Computer Service Policy: Prepare for unexpected problems and emergencies. Understand that problems and glitches do occur in online learning, as they do in any learning environment. Have a back-up plan, such as using the computers at a local library, for submitting assignment in case your computer crashes or your service is interrupted.

Methods of Instruction: The method of instruction will be online asynchronous, cooperative/collaborative learning, presentations, discussions, research and use of technology such as blogs, etc. There are audio lectures for each chapter that will need to be listened to, power point slides that will need to be watched, and videos that will need to be viewed.

Student Conduct Statement:

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opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870-460-1026; TDD 870-460-1626; Fax 870-460-1926.

For assistance on a College of Technology campus contact:

McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707. AA Doc. 1/05/09

Important Dates:

January 2 (Wed) - Application deadline for regular

registration. Tuition and fees due for preregistered students.

January 7 (Mon) - Schedule changes. New student orientation. Night registration.

January 8 (Tues) - Open registration.

January 9 (Wed) - First day of classes (regular and first 8-week fast-track* classes).

January 16 (Wed) - Last day to register or add classes.

January 21 (Mon) - Martin Luther King Holiday. Offices and classes closed.

February 18 (Mon) – Last day to drop with a W in first 8-week fast-track* classes.

February 22 (Fri) - Deadline to apply for August and December graduation.

February 28 (Thurs) – Last day to withdraw from first 8-week fast-track* classes.

March 4 (Mon) – Last day of first 8-week fast-track* classes.

March 5 (Tues) – First day of second 8-week fast-track* classes.

March 18-22 (Mon-Fri) - Spring Break.

April 1 (Mon) - Preregistration for Summer and Fall 2013 begins.

April 3 (Wed) - Last day to drop with a W in regular classes; not applicable to fast-track* classes.

April 12 (Fri) - Preregistration for Summer and Fall 2013 ends.

April 18 (Thurs) – Last day to drop with a W in second 8-week fast-track* classes.

April 25 (Thurs) - Last day to withdraw from class (regular and second 8-week fast-track* classes).

April 30 (Tues) - Last day of classes.

May 1-7 (Wed-Tues) - Final exam period.

May 10 (Fri) - Commencement.

Course Objectives:

Chapter 1

Understand the importance of education and especially the value of communication skills in relation to your income and success in today's changing workplace.

Clarify the process of communication.

Discuss techniques for becoming an effective listener.

Analyze nonverbal communication and explain techniques for improving nonverbal communication skills.

Explain how culture affects communication and describe methods to improve intercultural communication.

Identify specific techniques that improve effective communication among diverse workplace audiences.

Chapter 2

Understand that business messages should be purposeful, persuasive, economical and audience oriented.

Identify and implement the three phases of the writing process. Appreciate the importance of analyzing the tasks and profiling the audience for business messages.

Create messages that spotlight audience benefits and cultivate a "you" view.

Develop a conversational tone and use positive, courteous language. Create messages that include inclusive language, plain expression, and familiar words.

Chapter 3

Contrast formal and informal methods of researching data and generating ideas for messages.

Organize information into outlines.

Compare direct and indirect patterns for organizing ideas.

Write effective sentences using four sentence types while avoiding three common sentence faults.

Understand how to emphasize ideas, use active and passive voice effectively, achieve parallelism, and avoid dangling and misplaced modifiers.

Draft powerful paragraphs that incorporate topic sentences, support sentences, and transitional expressions to build coherence.

Chapter 4

Understand the revision phase of the writing process and employ techniques that enhance message conciseness such as eliminating flabby expressions, limiting long lead-ins, dropping filters, and avoiding redundancies.

Revise messages to improve clarity by dumping trite business phrases, using jargon judiciously, avoiding slang, and dropping clichés.

Revise messages to improve vigor and directness by unburying verbs, controlling exuberance, and choosing precise words.

Understand document design and be able to use white space, margins, typefaces, fonts, numbered and bulleted lists, and headings to improve readability.

Apply effective techniques for proofreading routing and complex documents.

Chapter 5

Understand how organizations exchange paper-based and electronic messages.

Know when to send and how to organize e-mail messages and memos.

Describe appropriate formats of e-mail messages and memos. Analyze the writing process and explain how it helps you produce

effective internal messages.

Identify smart e-mail practices, including getting started; content, tone, and correctness; netiquette; reading and replying to e-mail; personal use; and other practices.

Explains the pros and cons of instant messaging and how to use it professionally.

Write information and procedure e-mail messages and memos.

Write request and reply e-mail messages and memos.

Chapter 6

Explain why business letters are important in delivering positive messages outside an organization.

Write letters that make direct requests for information or action.

Write letters that make direct claims.

Write letters that reply to requests.

Write adjustment letters to customers.

Write goodwill messages that express thanks, recognition, and sympathy.

Chapter 7

Describe the strategies and goals of business communicators in delivering bad news, including knowing when to use the direct and indirect patterns.

Explain the writing process and how to avoid legal problems related to bad-news messages.

Discuss and illustrate techniques for delivering bad news sensitively.

Outline a plan for refusing direct requests and claims.

Describe techniques for delivering bad news to customers.

Describe techniques for announcing bad news within organizations. Distinguish between ethical and unethical use of the indirect strategy.

Chapter 8

Outline the opening, body, and closing of persuasive requests.

Request favors and action convincingly.

Write effective persuasive messages within organizations.

Make reasonable claims and request adjustments credibly.

Outline sales letters and their AIDA pattern: gaining attention, building interest, developing desire, and motivating action.

Adapt the persuasive approach to online sales messages.

Chapter 9

Describe business report basics, including functions, organizational

patterns, formats, and delivery methods.

Develop informal reports, including determining the problem and purpose, and gathering data.

Select an appropriate writing style, be objective, and compose effective headings.

Describe six kinds of informal reports.

Write information and progress reports.

Write justification/recommendation reports.

Write feasibility reports.

Write minutes of meetings and summaries of longer publications.

Chapter 10

Identify and explain the parts of informal and formal proposals.

Describe the preparatory steps for writing a formal report.

Learn to collect data from secondary sources including print and electronic sources.

Understand how to use Web browsers, search tools, blogs, and other online communication tools to locate reliable data.

Discuss how to generate primary data from surveys, interviews, observation, and experimentation.

Understand the need for the accurate documentation of data.

Describe how to organize report data, create an outline, and make effective headings.

Illustrate data using tables, charts, and graphs.

Describe and sequence the parts of a formal report.

Chapter 11

Show that you understand the importance of professional behavior, business etiquette, and ethics and know what employees want.

Discuss improving face-to-face workplace communication including using your voice as a communication tool.

Specify procedures for promoting positive workplace relations through conversation.

Review techniques for responding professionally to workplace criticism and for offering constructive criticism on the job.

Explain ways to polish your professional telephone skills and practice proper cell phone and voice mail etiquette.

Describe the role of conventional and virtual teams, explain positive and negative team behavior, and identify the characteristics of successful teams. Outline procedures for planning, leading, and participating in productive business meetings, including using professional etiquette techniques, resolving conflict, and handling dysfunctional group members.

Chapter 12

Discuss two important first steps in preparing effective oral presentations. Explain the major elements in organizing the content of a presentation, including the introduction, body, and conclusion.

Identify techniques for gaining audience rapport, including (a) using effective imagery, (b) providing verbal signposts, and (c) sending appropriate nonverbal messages.

Discuss types of visual aids, including multimedia slides, handouts, overhead transparencies, and speaker's notes.

Explain how to design an impressive multimedia presentation, including

adapting text and color schemes; organizing, composing, and editing your slideshow; rehearsing your talk; and keeping audiences engaged.

Specify delivery techniques for use before, during, and after a presentation.

Chapter 13

Prepare for employment by identifying your interests, evaluating your assets, recognizing the changing nature of jobs, and choosing a career path.

Apply both electronic and traditional techniques in a successful job search.

Compare and contrast chronological and functional resumes.

Organize and format the parts of a resume to produce a persuasive product. Identify techniques that prepare a resume for today's technologies, including preparing a scannable resume, a plain-text resume, and an e-portfolio.

Write a persuasive cover letter to accompany your resume.

Chapter 14

Differentiate among screening, one-on-one, panel, group, sequential and stress interviews.

Describe what to do before the interview to make an impressive initial contact. Explain how to prepare for employment interviews, including researching the target company.

Recognize how to fight interview fears and control nonverbal messages. Be prepared to answer common interview questions and know how to close an interview positively.

Outline the activities that take place after an interview, including thanking the interviewer and contacting references.

Write follow-up letters and other employment messages.

Course Outline

DATE	CHAPTER	ASSIGNMENT	DUE DATE
January 9-13		Print and read syllabus – Content Folder of	
		BlackBoard	
		Read Welcome in Content Folder of	
		BlackBoard	
		Set up BlackBoard Account	
		Take Pre-test – BlackBoard Content Tab	January 13 - midnight
		Assignment 1.3 – page 26 – 5 bonus points	January 13 – midnight
		Syllabus statement – 5 bonus points	January 13 – midnight
January 14-20	Chapter 1	Read Chapter 1	
		Quiz 1	January 20 - midnight
	Chapter 2	Read Chapter 2	
		Quiz 2	January 20 – midnight
January 21-27	Chapter 3	Read Chapter 3	
		Quiz 3	January 27 – midnight
		Discussion Question 1 – 10 points	
	Chapter 4	Read Chapter 4	
		Quiz 4	January 27 – midnight
January 28 – February 3	Chapter 5	Read Chapter 5	
		Quiz 5	February 3 – midnight
		Assignment 5.6 – page 134 – 10 points	February 3 – midnight
		Discussion Question 1 – 10 points	February 3 – midnight
February 4 – 10	Chapter 6	Read Chapter 6	
		Quiz 6	February 10 – midnight
February 11 – 17		Assignment 6.7 – page168 – 10 points	February 17 – midnight
		Assignment 6.12 – page 170 – 10 points	February 17 – midnight
February 18 – 24		Assignment 6.17 – page 171 – 10 points	February 24 – midnight
		Assignment 6.21 – page 172 – 10 points	February 24 – midnight
	Chapter 7	Read Chapter 7	
		Quiz 7	February 24 – midnight
February 25 – March 3		Assignment 7.5 – page 203 – 10 points	March 3 – midnight
		Discussion Question 2 – 10 points	March 3 - midnight
		Assignment 7.8 – page 204 – 10 points	March 3 - midnight
March 4 – 10		Assignment 7.13 – page 206 – 10 points	March 10 – midnight
		Assignment 7.16 – Bonus – 10 points	March 10 – midnight
March 11 – 17	Chapter 8	Read Chapter 8	
		Quiz 8	March 15 – midnight
	Chapter 9	Read Chapter 9	
		Quiz 9	March 15 - midnight

		Discussion Question 3 – 10 points	March 15 – midnight
March 18 - 22		Spring Break	
March 25 – 31		Assignment 9.5 – 20 points	March 31 - midnight
DATE	CHAPTER	ASSIGNMENT	DUE DATE
March 25 – 31	Chapter 10	Read Chapter 10	
		Quiz 10	March 31 – midnight
April 1-7	Chapter 11	Read Chapter 11	
	Chapter 12	Read Chapter 12	
		Quiz 11 – Chapters 11 & 12	April 7 – midnight
April 8 – 14		PowerPoint Presentation – 50 points	April 14 – midnight
April 15 – 21		Discussion Question 4 – 10 points	April 21 – midnight
	Chapter 13	Read Chapter 13	
	Chapter 14	Read Chapter 14	
		Quiz 12 – Chapters 13 & 14	April 21 – midnight
April 22 – 28		Working on Resume	
		Discussion Question 5 – 10 points	April 28
April 29-30		Resume, Cover Letter and Reference Sheet	April 30 – midnight
		FINAL DRAFT	
		100 POINTS	
May 5		Post Test - 50 points	May 5 – midnight
May 5		Final Exam – 100 points	May 5 – midnight

University of Arkansas – Monticello School of Business ACCT 2223 - Principles of Managerial Accounting – 3 hours Credit

Spring 2014 – Section 100401

10:10-11:00 MWF

Room 307

Dr. Ted M. Hammett
Office – 317 BBC
(870) 460-1641 Office
(870) 367-3857 Home
E-Mail - hammett@uamont.edu

Web Page - http://www.uamont.edu/Facultyweb/Hammett

Prerequisite:

ACCT 2213 – Financial Accounting

Office Hours:

Day →	Monday	Tuesday	Wednesday	Thursday	Friday
Mornings	8:00-10:00	9:40-12:00	8:00-10:00	9:40-12:00	8:00-10:00
Afternoons	2:45-3:00	1:00-3:00	2:45-3:00	1:00-3:00	By Appoint.

Purpose & Objective:

The principle of managerial accounting is to provide students with the tools to become intelligent users and developers of financial information within a corporate setting. This course is designed to provide students with diverse backgrounds, the opportunity to succeed in business and management today. This course is intended to address the following objectives:

- 1. Provide an understanding of accounting information by management.
- 2. Reflect business practice as it is today in a context that is relevant to today's business people

Required Textbook:

Kimmel, Paul D, Jerry J. Weygandt, Donald E. Kieso. <u>Accounting: tools for business decision</u> making. 4th. Edition, John Wiley & Sons, Inc., 2011. ISBN: 13-978-0-470-41833-8

Requirements for Evaluation: All parts have equal weight - Homework that is taken up will be the Problems, exercises are done in class but you are encouraged to do them in advance. Examinations are as follows:

After Chapter – 15

After Chapter – 18

After Chapter – 21

After Chapter – 23 (Final Exam) Post Test represents 20% of the final

Grading Policy:

Because of the bonus opportunities and take-home portions on all tests except the final the following grades are given *without appeal*:

$$100 - 90 = A$$
 $79 - 70 = C$ $89 - 80 = B$ $69 - 60 = D$ Below $60 = F$

Bonus Opportunity:

Bonus points are possible with a bonus question on all in-class tests including the final. 3 points per test. In addition, there is an opportunity to take quizzers on-line which will provide 3 points added to the average for a perfect score, (you can receive a prorated portion of these points) NOTE: The testing policy is - if you have to take a test late you will forfeit 10 points for each day late that you take the test late (not counting weekends or legitimate exceptions). More than three days late in taking the test will result in a grade of zero ("0").

There is no exemption for the final exam in this class, so don't even ask.

Your performance in this subject is directly related with your doing the homework and all class assignments. Homework will be taken up at random during the semester, and graded. This grade is applied as an additional test grade.

Attendance Policy:

As part of the requirement of the University I will be taking attendance for each class period. I have an attendance policy as documented in the "absence and Grading Policy" attached to this outline. You are all adults and have paid for this course, don't cheat yourself by not attending class. As a professional, you will be expected to be responsible for showing up for work and accomplishing the tasks required of you. *LAST DATE TO DROP WITH A "W"* March 19, 2013.

Statement of Disruptive Behavior:

The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

Warning: I will not tolerate phone texting in my class. The first time is a warning after that you will lose points off of your test average (<u>All Tests</u>) at the rate of 5 points for each infraction.

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Academic dishonesty:

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For any instance of academic dishonesty that is discovered by the instructor, whether the dishonesty is found to be cheating, collusion, duplicity, or plagiarism, the result for the student(s) involved will be a zero on that specific project and if it happens a second time a zero in the course.

Students with Disabilities:

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Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

Special Dates:

January 8 January 20 January 10 February 21 March 19 March 24-28 April 7 April 18 April 29 Apr 30-May 6 May 9	First day of classes (regular and first 8-week fast-track* classes). Martin Luther King Holiday. Offices and classes closed. Last day to register or add classes. Deadline to apply for August and December graduation. Last day to drop with a "W" Spring Break Preregistration for Summer and Fall 2014 begins. Preregistration for Summer and Fall 2014 ends. Last day of classes Final exam period. Commencement.		
Schedule: January	8	Introduction and administrative matters. Chapter-14 lecture <i>Managerial Accounting</i> – Exercises 14-7, 8, *9, *10, *12; Problem 14-5A. *time permitting	
	10	Chapter-14 lecture	
	13	Chapter-14 lecture	
	15	Chapter-14 lecture	
	17	Homework from Chapter-14 due—Chapter-15 <i>Job Order Costing</i> Exercises 15-2, 4, 5, 7, 9, 10, 11, 12, 13; Problems 15-2A, 15-4A	
	22	Chapter-15 lecture	
	24	Chapter-15 lecture	
	27	Chapter-15 lecture	
	29	Examination Chapter 14-15	
	31	Homework from Chapter-15 due—Chapter-16 <i>Process</i> Costing Exercises 16-5, 6, 7, 9, 11, 12, 15;	
February	3	Problems 16-1A, 16-3A Chapter-16 lecture	

Managerial Accounting Spring 2014 – Section 100	0401		Page 5
February	5	Chapter-16 lecture	
	7	Chapter-16 lecture	
	10	Chapter-16 lecture	
	12	Homework from Chapter-16 due —Chapter- <i>Based Costing</i> Exercises 17-1, 3, 6, 10; Problem 17-3A	17 Activity
	14 17 19	Chapter-17 lecture Chapter-17 lecture Chapter-17 lecture	
	21	Homework from Chapter-17 due —Chapter- <i>Volume-Profit</i> Exercises 18-3, 5, 6, 9, Problem 18-2A, 18-4A	
	24	Chapter-18 lecture	
	26	Chapter-18 lecture	
	28	Chapter-18 lecture	
March	3	Examination Chapter 16-18	
	5	Homework from Chapter-18 due—Chapter- Volume-Profit Analysis: Additional Issues Exercises 19-2, 6, 9, 12; Problems 19-1A, 19-	
	7	Chapter-19 lecture	
	10 12	Chapter-19 lecture Chapter-19 lecture	
	14	Homework from Chapter-19 due—Chapter-Planning Exercises 20-3, 5, 7, 15; Problems 20-2A	20 Budgetary
	17	Chapter-20 lecture	

Managerial Accoun Spring 2014 – Secti	-	Page 6			
March	19	Chapter-20 lecture (Last Day to drop with a "W")			
	21	Chapter-20 lecture			
	31	Homework from Chapter-20 due—Chapter-21 <i>Budgetary Control and Responsibility Accounting</i> Exercises 21-3, 4, 8, 11, 13, 14, 16; Problems 21-3A			
April	2	Chapter-21 lecture (NOTE: Last day to Drop with a "W")			
	4	Chapter-21 lecture			
	7	Chapter-21 lecture			
	9	Examination Chapters 19 – 21			
	11	Homework from Chapter-21 due—Chapter-22 Standard Costs and Balanced Scorecard Exercises 22-2, 3, 5, 6, 7, 10, 11; Problem 22-2A			
	14	Chapter-22 lecture			
	16	Chapter-22 lecture			
	18	Chapter-22 lecture			
	21	Homework from Chapter-22 due—Chapter-23 Incremental Analysis and Capital Budgeting Exercises 23-2, 4, 5, 7, 8, 10; Problem 23-4A			
	23	Chapter-23 lecture			
	25	Chapter-23 lecture			
	28	Chapter-23 lecture			
May	2	Final Room 307 (1:30 – 3:30)			

Chapter		Learning objectives
14. – Managerial Accounting	1.	Be able to describe the differences between
		managerial and financial accounting.
	2.	Be able to identify the three classes of
		manufacturing costs.
	3.	Be able to distinguish between product and
		period costs.
	4.	Be able to explain the difference tetween a
		merchandising and a manufacturing income
		statement.
	5.	Be able to indicate how cost of goods
	_	manufactured is determined.
	6.	Be able to explain the difference between a
		merchandising and manufacturing balance
15 Joh Ondon Contino	1	sheet.
15. – Job Order Costing	1.	Be able to describe the flow of costs in a job
	2.	order costing system Be able to explain the nature and importance
	۷.	of job cost sheets.
	3.	Be able to indicate how the predetermined
	٥.	overhead rate is determined and used.
	4.	Be able to prepare entries for jobs completed
		and sold.
	5.	Be able to distinguish between under- and
	٥.	over applied manufacturing overhead.
16. – Process Costing		over upproce manufacturing overneum
2	1.	Be able to explain the similarities and
		differences between job order cost and
		process cost systems.
	2.	Be able to explain the flow of costs in a
		process cost system.
	3.	Be able to make the journal entries to assign
		manufacturing costs in a process cost
		system.
	4.	Be able to compute equivalent units.
	5.	Be able to explain the four steps necessary to
45 4 4 5 5 4 6 4	_	prepare a production cost report.
17. – Activity Based Costing	6.	Be able to prepare a production cost report.
	1.	Be able to recognize the difference between
		traditional costing and activity based
		costing.
	2.	Be able to identify the steps in the
		development of an activity-based costing
		system.
	3.	Know how companies identify the activity
		cost pools used in activity based costing

4.

cost pools used in activity-based costing.. Know how companies identify and use cost

drivers in activity-based costing.

Chapter		Learning objectives
17. – Activity Based Costing (continued)	5.	Be able to understand the benefits and
	6.	limitations of activity based costing. Be able to differentiate between value-added
	0.	and non-value-added activities.
	7.	Understand the value of using activity levels in activity-based costing.
	8.	Be able to apply activity-based costing to service industries.
18. – Cost-Volume-Profit	1.	Be able to distinguish between variable and fixed costs.
	2.	Be able to explain the significance of the
	3.	relevant range. Be able to explain the concept of mixed
		costs.
	4.	Be able to list the five components of cost-volume-profit analysis.
	5.	Be able to indicate what contribution margin
		is and how it can be expressed.
	6.	Be able to identify the three ways to
	7.	determine the break-even point. Be able to Give the formulas for determining
	7.	sales required to earn target net income.
	8.	Be able to Define margin of safety, and give
		the formulas for computing it.
19. – Cost-Volume-Profit Analysis: Additional Issues	1.	Be able to describe the essential features of cost-volume-profit income statement.
155005	2.	Be able to apply basic CVP concepts.
	3.	Be able to explain the term sales mix and its effects on break-even sales.
	4.	Be able to determine sales mix when a
		company has limited resources.
	5.	Understand how operating leverage affects profitability.
20. – Budgetary Planning	1.	Be able to indicate the befits of budgeting.
	2.	Be able to state the essentials of effective
	3.	budgeting. Be able to identify the budgets that comprise
	3.	the master budget.
	4.	Be able to describe the sources for preparing
	-	the budgeted income statement.
	5.	Be able to explain the principal sections of a cash budget.
	6.	Be able to indicate the applicability of
		budgeting in non-manufacturing companies.

Chapter		Learning objectives
21. – Budgetary Control and Responsibility	1.	Be able to describe the concept of budgetary
Accounting		control.
•	2.	Be able to evaluate the usefulness of static
	2	budget reports.
	3.	Be able to explain the development of flexible budgets and usefulness of flexible
		budget reports.
	4.	Be able to describe concept of responsibility
		accounting.
	5.	Be able to indicate the features of
	6.	responsibility reports for cost centers Be able to identify the content of
	0.	responsibility reports for profit centers.
	7.	Be able to explain the basis and formula
		used in evaluating performance in
22 6 1 16 1 17 1	1	investment centers.
22. – Standard Costs and Balanced Scorecard	1.	Be able to distinguish between a standard and a budget.
	2.	Be able to identify the advantages of
		standard costs.
	3.	Be able to describe how companies set
	4	standards.
	4.	Be able to state the formulas for determining direct materials and direct labor variances
	5.	Be able to state the formula for determining
		the total manufacturing overhead variance.
	6.	Be able to discuss the reporting of variances.
	7.	Be able to prepare an income statement for
		management under a standard costing system.
	8.	Be able to describe the balanced scorecard
		approach to performance evaluation.
23 Incremental Analysis and Capital Budgeting	1.	Be able to identify the steps in
	2.	management's decision-making process. Be able to describe the concept of
	۷.	incremental analysis.
	3.	Be able to identify the relevant costs in
		accepting an order at a special price.
	4.	Be able to identify the relevant costs in
	5.	make-or-buy decisions. Be able to give the decision rule for whether
	٥.	to sell or process materials further.
	6.	Be able to identify the factors to consider in
	7	retaining or replacing equipment.
	7.	Be able to explain the relevant factors in
		whether to eliminate an unprofitable segment.

segment.

Chapter

23. - Incremental Analysis and Capital Budgeting (continued)

Learning objectives

- 8. Be able to determine which products to make and sell when resources are limited.
- 9. Be able to contrast annual rate of return and cash payback in capital budgeting.
- 10. Be able to distinguish between the net present value and internal rate of return methods.

3.

UNIVERSITY OF ARKANSAS AT MONTICELLO SCHOOL OF BUSINESS COURSE SYLLABUS

GB 3233 BUSINESS STATISTICS II SPRING 2014

Instructor: Dr. Dennis Patterson

Office: 311 Babin Business Center

Phone: (870) 460-1841 Fax: (870) 460-1784

e-mail: pattersonj@uamont.edu

Office Hours: 9:10 to 10:00 a.m. MWF, 11:10 to 12:00 p.m. MTWHF, 1:10 to 2:00 MTWH, and by

appointment

Class Time: Class meets 10:10 to 11:00 a.m. MWF in room 305 BBC.

Prerequisite: GB 2113 Business Statistics I (ACTS Equiv. Course GB 2103), or PSY 2203

Description: G B 3233 Business Statistics II

3 credits: 3 hours lecture

Statistical topics include non-parametric statistics, ANOVA, MANOVA, simple and

multiple linear regression, and statistical process control.

Text: Business Statistics, A Decision-Making Approach: 8th Edition. Authors:

Groebner, Shannon, Fry, and Smith. Prentice-Hall, ISBN 0-13-224001-7.

Learning Outcomes The following student learning outcomes (SLOs) were adopted by the School of

Business in 2010:

The student graduating from the School of Business at the University of Arkansas at Monticello will be able to:

- 1. demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration,
- 2. demonstrate understanding of international business and international effects on US firms in an interdependent world,
- 3. be able to gather, analyze, and present results of research and business analysis,
- 4. demonstrate competence in the use of common business application software and understanding of the role of information systems in business,.
- 5. demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.

The specific course objectives to which these SLOs are linked are indicated by a bracketed number at the end of each of the course objectives below.

Objectives: Students must demonstrate the following knowledge and associated skills to successfully

complete GB 3223. After completing this course, students should be able to:

- 1. manually calculate hypothesis tests of means and proportions for one and two populations, [1]
- 2. use statistics software to perform hypothesis tests of means and proportions for one and two populations, [1,3]
- 3. explain the purpose of hypothesis testing, and the difference between Type I and Type II error, interpret results of statistical software with respect to hypothesis tests of means and proportions, [1]
- 4. formulate and manually calculate hypothesis tests for one population variance, and for the difference in two population variances, [1]
- 5. use statistics software to perform hypothesis tests for one population variance, and for the difference in two population variances, [1,3]
- 6. explain the meaning of analysis of variance, and be able to interpret the results of a single-factor ANOVA, [1]
- 7. use statistics software to perform a single factor hypothesis test of analysis of variance, and pairwise comparison procedures, [1,3]
- 8. use statistics software to perform two-factor hypothesis tests of analysis of variance, and interpret the results, [1,3]
- 9. manually calculate and use statistics software to perform a chi-square test of independence, and chi-square goodness of fit tests, and interpret the results, [1]
- 10. explain the application of goodness of fit tests, and of tests of independence, [1]
- 11. manually calculate and use statistical software to calculate X-bar, R, c, and p charts, [1,3]
- 12. interpret the meanings of the charts calculated in objective 11, and explain their applications, [1]
- 13. explain the meaning of correlation, use statistical software to calculate correlation coefficients, and to determine the significance of the coefficients, [1,3]
- 14. demonstrate understanding of the basic concepts underlying simple regression by being able to correctly answer multiple choice questions concerning these concepts, and being able to interpret the results of a simple regression model, [1]
- 15. use statistical software to calculate a simple linear regression between a dependent and an independent variable, and be able to write out the equation and interpret the result, [1,3]
- 16. explain at least one use and one misuse of regression analysis, [1]
- 17. demonstrate understanding of the basic concepts underlying multiple regression by being able to correctly answer multiple choice questions concerning these concepts, and being able to interpret the results of a multiple regression model, [[1,3]
- 18. use statistical software to calculate a multiple regression model, and be able to write out the equation, [1]

- 19. discuss potential problems involved in regression and the appropriate steps to deal with these problems, [1]
- 20. use instrumental (or dummy, or qualitative) variables in multiple linear regression. [1]

Course Grading

Students will be evaluated according to **your instructor's evaluation** of your performance on the following items.

Item	Weights	Grade	
Exam One	200 Points	A	greater than or equal to 891 points
Exam Two	200 Points	В	between 781 and 890 points
Exam Three	200 Points	C	between 661 and 770 points
Final Exam	200 Points	D	between 551 and 660 points
Homework Assignments	200 Points	F	less than or equal to 550 points
	1000 Points		
Post-test	up to 50 bonus points		

Text and Software

If you bought a new text, it includes a disk that is supplemental to the text. If you have a home computer, you may, but are not required to, install this software on your computer. The software adds functions to Excel® to enhance the statistical capabilities of this program. These macros will allow you to do all statistical procedures covered in this class. This software may or may not be installed in the lab in room 213.

In this class, most more complex homework will be done on computer, preferably using the statistics program NCSS. This program is installed in room 213 and in the student lounge. A 6 month license for the complete program (not a simplified student version) is available for order from \$19.95 from EHub.com at the URL: http://e5.onthehub.com/WebStore/ProductsByMajorVersionList.aspx?ws=49c547ba-f56d-dd11-bb6c-0030485a6b08&vsro=8&pc=aec7066b-c560-e211-a88c-f04da23e67f4. I am not endorsing EHub, it's just that they have the program available. Since the program is also used in Marketing Research, some marketing students may also have the program for sale.

Attendance:

All students registered for this course are expected to attend class regularly and punctually. Because statistics cannot be learned without practice, several homework sets will be assigned, collected and graded. Success on exams will require doing ALL homework, and will also require regular study. Expect to spend a minimum of six to eight hours a week, every week, in study and doing homework, and more for tests. There will be no penalty for class absences except that *frequent absences greatly reduce* your understanding of statistical reasoning and methods. However, it is your responsibility to obtain copies of notes and handouts, hand in homework before any planned absences, and to ask questions in all cases when you do not understand. The allowable exceptions allowing late cases or makeup exams are illness or injury requiring a doctor's care, death or serious illness in your immediate family (immediate family includes parents, grandparents, children, siblings of all kinds) requiring your absence from campus. It does not include cousins, aunts, uncles, etc.) that requires your absence from campus, and court appearances. Demands of

one's job, unless completely unpredictable demands are made on you, **are not** legitimate excuses for presenting work late, or for makeup exams.

Cheating and plagiarism

Engaging in of any of the following actions are considered cheating and / or plagiarism. These actions will result in a minimum of a 1 letter grade deduction on a written assignment, or failure on the assignment. Unintentional plagiarism will receive the lowest penalty, with cheating on exams receiving a grade of 0 on the exam. When collaboration on written work, is discovered, the students involved will share one grade, minus a 10% penalty. for example, if a paper received a grade of 44 out of 50, and 4 students turned in identical papers except for the name, the overall grade would be reduced to 40, and each student involved would receive 10 points of 50 possible.

Cheating: Students shall not give, receive, offer, or solicit information on examinations, quizzes, etc. This includes but is not limited to the following classes of dishonesty:

- Copying from another student's paper;
- Use during the examination of prepared materials, notes, or texts other than those specifically permitted by the instructor;
- Collaboration with another student during the examination;
- Buying, selling, stealing, soliciting, or transmitting an examination or any material purported to be the unreleased contents of coming examinations or the use of any such material;
- Substituting for another person during an examination or allowing such substitutions for onesself.
- Collusion: Collusion is defined as obtaining from another party, without specific approval in advance by the instructor, assistance in the production of work offered for credit to the extent that the work reflects the ideas of the party consulted rather than those of the person whose name in on the work submitted.
- Duplicity: Duplicity is defined as offering for credit identical or substantially unchanged work in two or more courses, without specific advanced approval of the instructors involved.
- Plagiarism: Plagiarism is defined as adopting and reproducing as one's own, to appropriate to one's use, and to incorporate in one's own work without acknowledgement the ideas or passages from the writings or works of others.

Policy on Cellular Phones

All cell phones *must be turned off* during class and placed in a pocket, purse, backpack, or otherwise made inaccessible during class. Use of cell phones and any other electronic recording devices **is not permitted** during exams. Students are not to leave phones on silent, play games, or send text messages during class. Violators will be warned and asked to follow the policy. Repeat violators phones will be confiscated during the class period, and returned at the end of class.

Students with Disabilities

It is the policy of the University of AR at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870 460-1026; TDD 870 460-1626; Fax 870 460-1926.

McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

Grade Reports

UAM will no longer mail grade reports to all students. You may access your grades through WeevilNet on the UAM homepage, http://www.uamont.edu/. To have your grades mailed to you, complete the grade request form available in the Registrar's Office in Monticello or the Student Services offices in Crossett and McGehee.

Statement on Disruptive Behavior

Students at the University of Arkansas at Monticello are expected to conduct themselves appropriately, keeping in mind that they are subject to the laws of the community and standards of society. The student must not conduct him/herself in a manner that disrupts the academic community or breaches the freedom of other students to progress academically.

Disclaimer

This syllabus IS NOT a contract. All statements made herein about exam length, material covered, and other related matters are **statements of intent**. As stated in the grading section, the **instructor's** evaluation of essay exams, case reports, and projects determines grades awarded to each assignment or exam. I will make efforts to be fair and unbiased in grading, applying the stated case and project standards uniformly to all students. If students do not wish to abide by the syllabus as written, they may withdraw from the class without penalty.

Special Dates Of Concern:

January 8 (Wednesday): First day of classes (regular and first 8-week fast-track classes).

January 10 (Friday): Last day to register or add spring classes.

January 20 (Monday): Martin Luther King Holiday. All offices and classes closed. February 21 (Friday): Deadline to apply for August and December graduation.

March 24-28(Monday-Friday): Spring Break for faculty and students. University closed March 28.

March 19 (Wednesday): Last day to drop a regular spring class. Grade will be W.

April 7 (Monday): Preregistration for summer and fall begins.

April 18 (Friday): Preregistration for summer and fall ends.

April 29 (Tuesday): Last day of classes.
April 29—May 6 (Wednesday-Tuesday): Final Exams
May 9 (Friday): Commencement.

General Course Outline

January 8 - 20 Introduction and overview; pretest (for assessment only, not counted towards

grade). Review of hypothesis testing for one mean and one proportion

Reading Chapter 9, text

Jan. 20 – Feb 5 Hypothesis tests for 2 population means or proportions

Reading Chapter 10, text,

February 7 or 10 Exam 1

Covers Chapters 9 & 10

February 12 – Mar. 7 tests for population variances

Reading Chapter 11, text

Goodness of fit and tests of independence (Chi-square)

Reading Chapter 13, text

March 10 Exam 2

Covers Chapters 11 and 13

March 24-28 Spring Break

March 12 to 31 Analysis of variance

Reading Chapter 12, text

April 2 to 14 Simple linear regression

Reading Chapter 14, text

April 17 Exam 3

Covers Chapters 12 and 14

April 19 to April 28 Multiple regression

Reading Chapter 15, text, *except* portions on interaction effects and stepwise regression

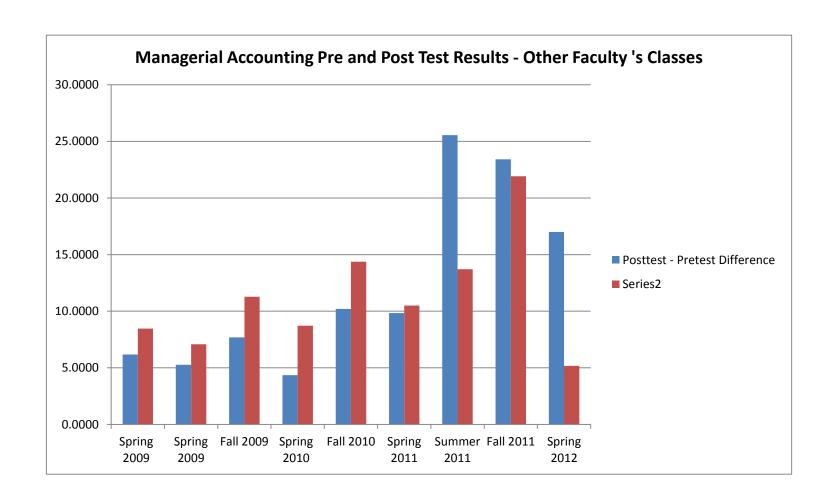
Friday, May 2 1:30 to 3:30 p.m.

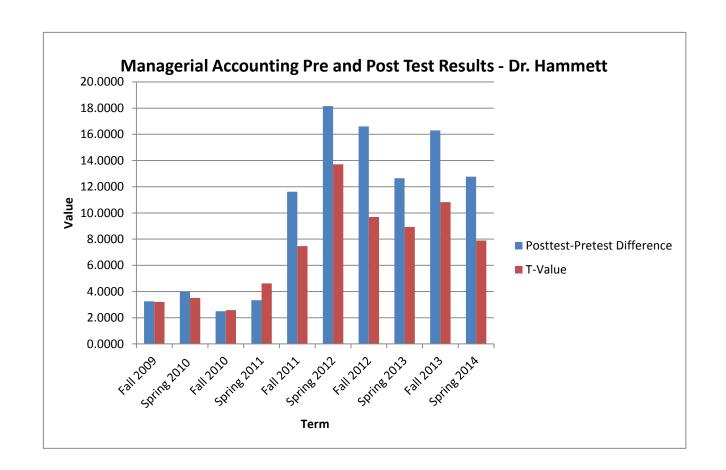
Final Exam Covers Chapter 15 plus comprehensive post-test

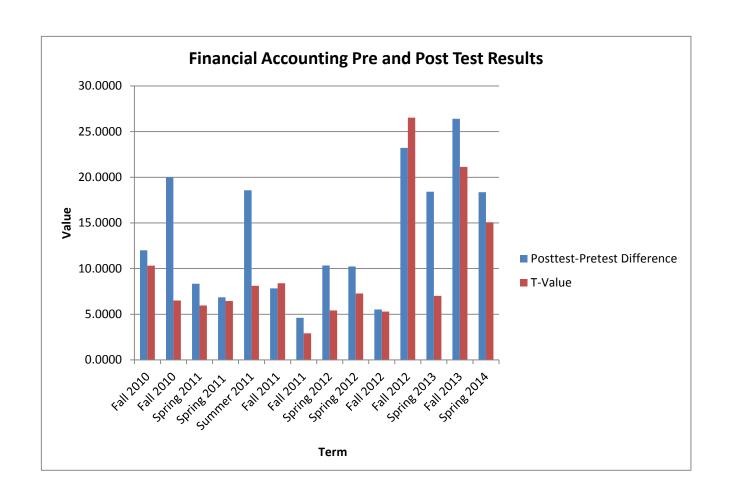
Homework Assignments

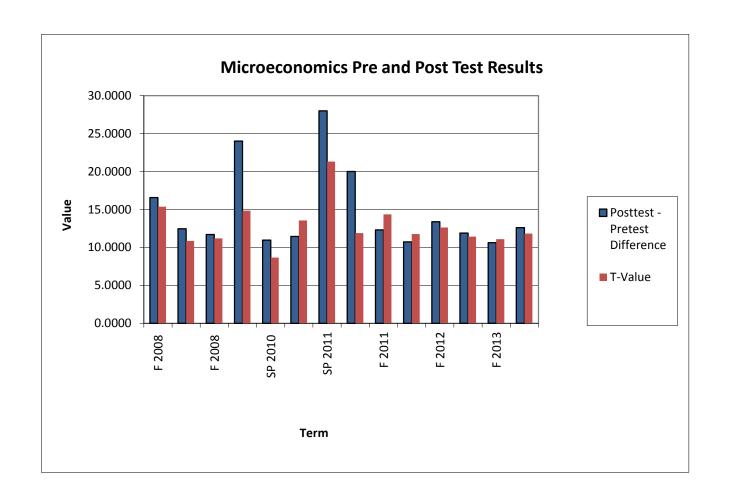
Chapter	Problems	Due Dates
9	9-12, 9-14 a. and b., 9-16 a., b., c., 9-17, 9-32, 9	to be announced for all chapters -34, 9-36
10	10-22, 10-28, 10-30, 10-46, 10-58, 10-74	
11	11-12, 11-14 (for 11-12, calculate mean and starprogram, or from formulas in Chapter 3) 11-26, 11-42, 11-44	ndard deviation using a spreadsheet
13	13-2, 13-6, 13-6, 13-24, 13-26	
12	All homework done in lab (213) on computer	
14	All homework done in lab (213) on computer	
15	All homework done in lab (213) on computer	

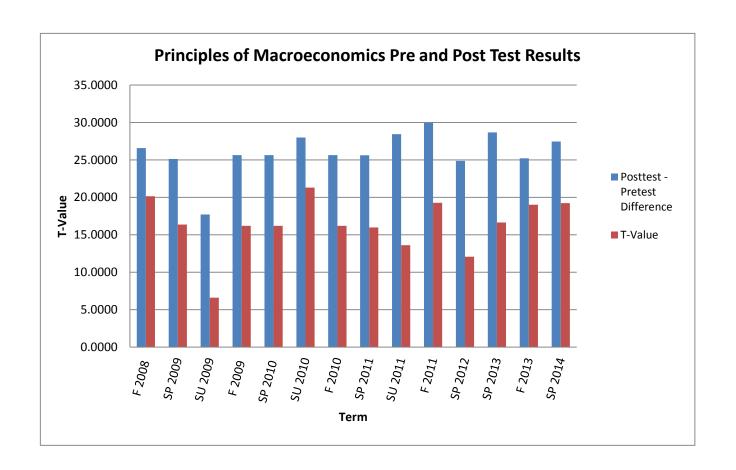
APPENDIX C GRAPHS OF PRE-POST TEST RESULTS IN CORE COURSES

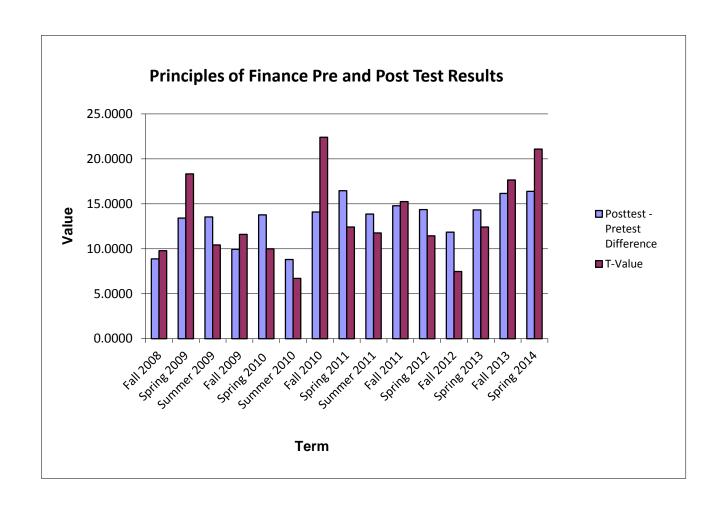


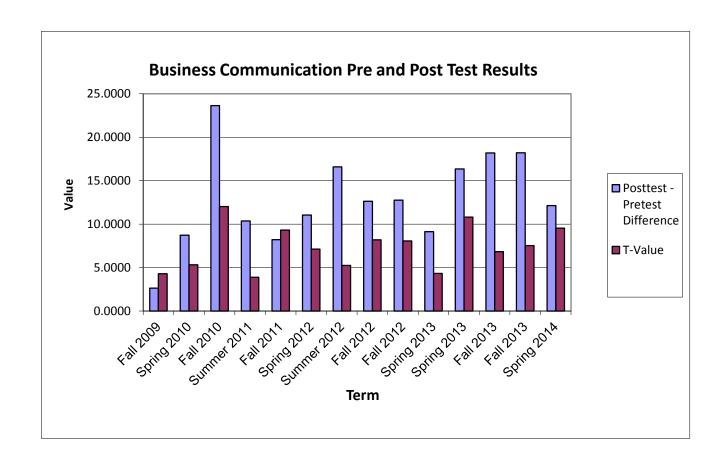


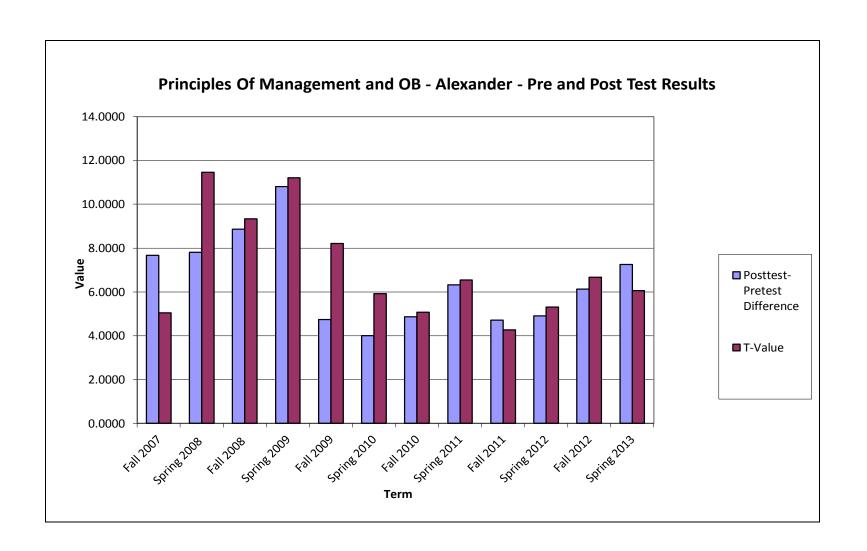


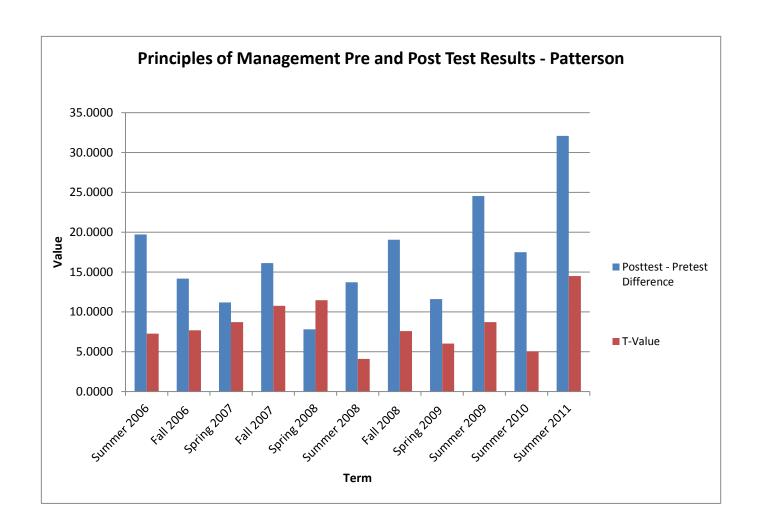


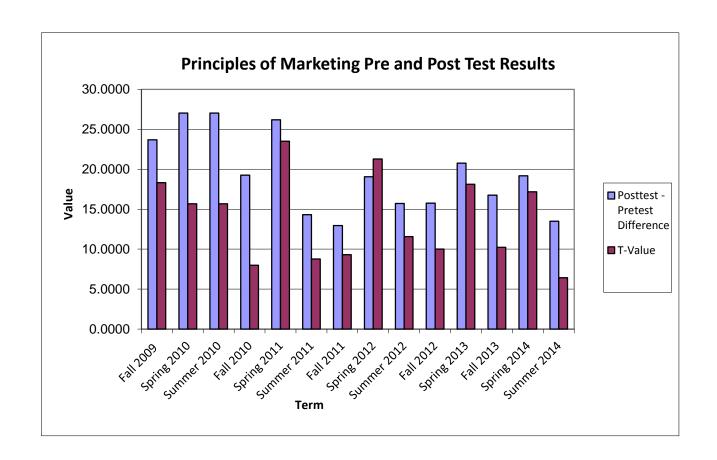


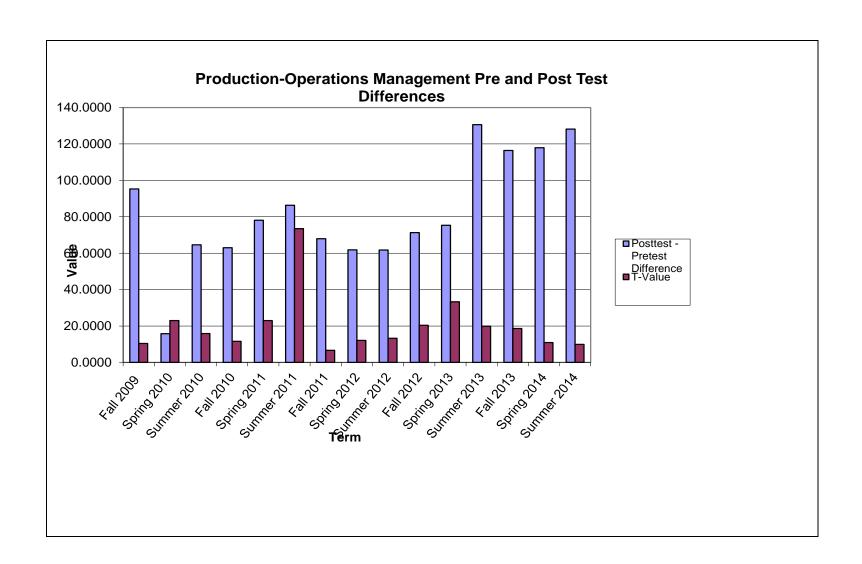


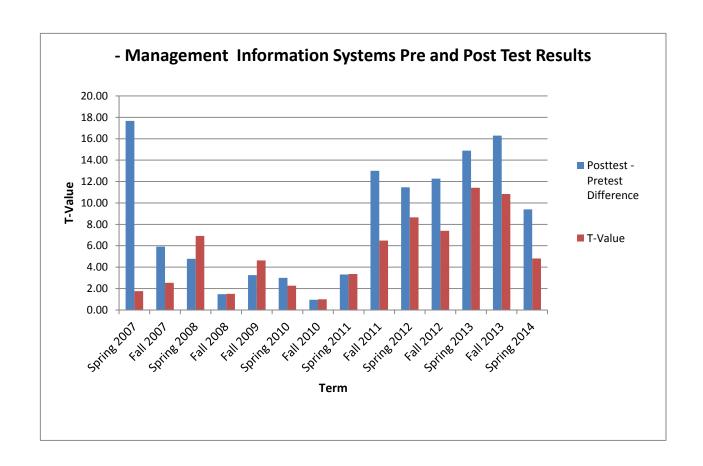


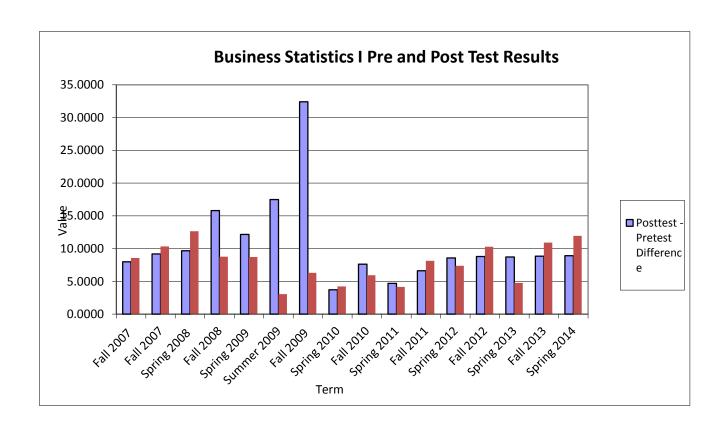


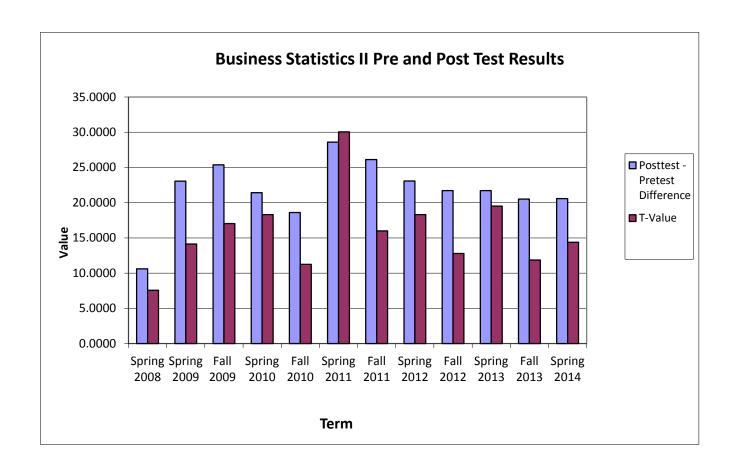


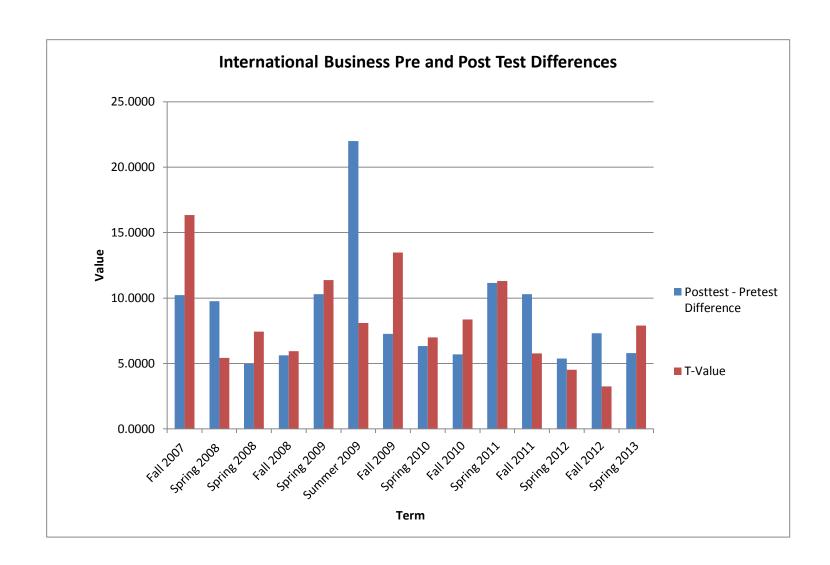


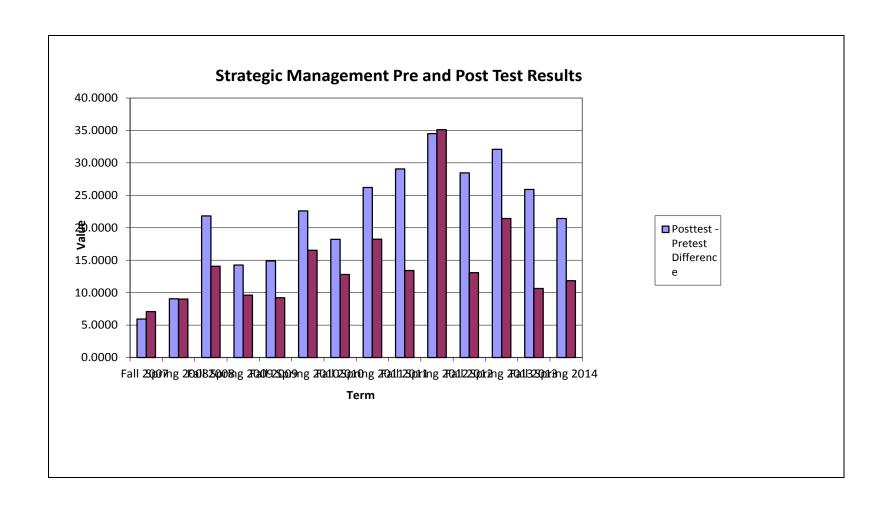












APPENDIX D

GRADUATING SENIOR SURVEY AND RESULTS

2011-2014

The following are the questions asked on the UAM School of Business graduating senior survey. The number that disagree with the statement (Strongly Disagree and Disagree numbers are aggregated), the number that are neutral with respect to the statement, and the number that agree with the statement (Strongly Agree and Agree numbers are aggregated) follow the question. The proportions of respondents in each category are listed to the right of the numerical values.

Results are consistent with those achieved in 2011-2013, which gives a preliminary assessment that the survey instrument is statistically reliable.

1. I have the ability to use a spreadsheet for analysis.

Disagree	Neutral	Agree	Prop DisagreeProp NeutralProp Agr		
2	6	121	0.016	0.047	0.937

2. I can use statistical software to answer business questions.

Disagree	Neutral	Agree	Prop DisagreeProp NeutralProp Agre		
8	25	96	0.062	0.194	0.744

3. I can use computers and other technological tools.

Disagree	Neutral	Agree	Prop DisagreeProp NeutralProp A			
1	1	127	0.008	0.008	0.984	

4. I know how to use information from within a firm to make good business decisions.

Disagree	Neutral	Agree	Prop DisagreeProp NeutralProp Aga		
1	10	118	0.008	0.078	0.914

5. I can interact effectively with individuals from different cultures or backgrounds.

Disagree	Neutral	Agree	Prop DisagreeProp NeutralProp Agr		
2	10	117	0.016	0.078	0.906

6. I can effectively communicate information and ideas orally.

Disagree	Neutral	Agree	Prop DisagreeProp NeutralProp Ag		
2	3	124	0.016	0.023	0.961

Disagree	Neutral	Agree	Prop Disagre	eProp Neut	ral Prop Agree			
5	7	117	0.039	0.054	0.907			
8. I can analyze a business problem and come to a correct solution.								
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral Prop Agree			
6	12	111	0.045	0.095	0.860			
9. I underst	and how bus	siness interac	ets with firms	outside the U	Jnited States.			
Disagree 3	Neutral 26	Agree 100	Prop Disagre 0.023	eeProp Neutr 0.202	ral Prop Agree 0.775			
10. I know h	ow to gather	r information	n for my busine	ess to use in	later decisions.			
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral Prop Agree			
3	11	115	0.023	0.085	0.892			
11. I know how to analyze the data I have gathered so that we can understand what we have found.								
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral Prop Agree			
5	12	112	0.039	0.095	0.868			
12. I can pre	sent the resu	alts of my res	search so an ou	ıtside persor	n can understand what I have found out.			
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral Prop Agree			
5	13	111	0.023	0.101	0.876			
13. I unders	stand the inf	luence of po	litical and soci	al issues on	business decisions.			
Disagree	Neutral	Agree	Prop Disagre	eProp Neut	ral Prop Agree			
10	15	104	0.077	0.116	0.803			
13. My degre	ee at UAM p	prepared me	for effective p	erformance	in my chosen career field.			
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral Prop Agree			
1	28	100	0.008	0.217	0.775			

7. I can effectively communicate information and ideas in writing.

14. I can effectively perform in my chosen career field.						
Disagree	Neutral	Agree	Prop Disagre	eeProp Neuti	ral Prop Agree	
3	21	105	0.054	0.189	0.757	
15. I can und	lerstand theo	ries and the	subject matter	r in my field	of study.	
Disagree	Neutral	Agree	Prop Disagre	eeProp Neuti	ral Prop Agree	
1	7	121	0.008	0.054	0.938	
16. I underst	and the ethic	al issues in	business.			
Disagree	Neutral	Agree	Prop DisagreeProp NeutralProp Agree			
0	0	129	0.000	0.000	1.000	
17. My advisor is available during his/her office hours						
Disagree	Neutral	Agree	Prop DisagreeProp NeutralProp Agree			
3	3	123	0.023 0.023 0.954			
18. Classes are canceled frequently.						
Disagree	Neutral	Agree	Prop Disagre	eeProp Neuti	ral Prop Agree	
119	3	7	0.922	0.023	0.055	
19. My profe	essor explain	s the concep	ots that I do no	t understand		
Disagree	Neutral	Agree	Prop Disagre	eeProp Neutr	al Prop Agree	
16	10	103	0.124	0.077	0.791	
20. Professor	rs use visual	aids to help	students learn	1		
Disagree	Neutral	Agree	Prop Disagre	eeProp Neutr	al Prop Agree	
18	8	105	0.124	0.062	0.814	
21. Any stud	ent can join/	be a part of	an organizatio	on/activity.		
Disagree	Neutral	Agree	Prop Disagre	eeProp Neutr	al Prop Agree	
0	8	121	0.000	0.062	0.938	

22. Teachers are equally fair to males and females							
Disagree	Neutral	Agree	Prop Disagre	eProp Neut	ral Prop Agree		
19	15	95	0.147	0.116	0.736		
23. My professors' attendance policies are outlined in their syllabi							
Disagree	Neutral	Agree	Prop Disagre	eProp Neut	ral Prop Agree		
0	3	126	0.000	0.023	0.977		
24. Scheduli	ing works ou	it among all	classes				
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral Prop Agree		
27	8	94	0.209	0.062	0.729		
25. Classroom discussions stay on track							
Disagree 17	Neutral 10	Agree 102	Prop DisagreeProp NeutralProp Agree 0.132 0.077 0.791				
26. I am comfortable in applying for any job in my degree field after I graduate							
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral Prop Agree		
10	12	107	0.077	0.093	0.830		
27. My busi	ness classes	are a repeat	of the same inf	formation.			
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral Prop Agree		
52	18	59	0.403	0.140	0.457		
28. The com	puters have	programs sti	udents need to	do their assi	gnments		
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral Prop Agree		
8	15	106	0.062	0.116	0.822		
29. My advi	sor recomme	ends the clas	ses needed to g	graduate			
Disagree	Neutral	Agree	Prop Disagre	eProp Neut	ral Prop Agree		
7	2	120	0.054	0.016	0.930		

30. Labs/Cla	30. Labs/Classrooms are available to students during reasonable times.							
Disagree	Neutral	Agree	Prop Disagr	Prop DisagreeProp NeutralProp Agree				
15	21	104	0.116	0.163	0.721			
31. Notificat	31. Notification is given for canceled classes							
Disagree	Neutral	Agree	Prop Disagr	eeProp Neut	ral Prop Agree			
17	8	104	0.132	0.062	0.806			
32. Teachers	s encourage i	interaction w	ith the entire	class				
Disagree	Neutral	Agree	Prop Disagr	eeProp Neut	ral Prop Agree			
5	8	116	0.039	0.062	0.899			
33. Some professors grade students differently depending on gender								
Disagree	Neutral	Agree	Prop DisagreeProp NeutralProp Agree					
72	29	28	0.558	0.225	0.217			
34. My advis	sor is helpfu	1						
Disagree	Neutral	Agree	Prop Disagr	eeProp Neut	ral Prop Agree			
8	4	117	0.062	0.031	0.907			
35. Classroo	m discipline	is an issue						
Disagree	Neutral	Agree	Prop Disagr	eeProp Neut	ral Prop Agree			
114	8	8	0.884	0.062	0.062			
36. The teach	her adds info	ormation to t	he material in	the book.				
Disagree	Neutral	Agree	Prop Disagr	eeProp Neut	ral Prop Agree			
13	11	105	0.101	0.085	0.814			
37. The teach	her's present	ation of thei	r material is b	oring.				
Disagree	Neutral	Agree	Prop Disagr	eeProp Neut	ral Prop Agree			
64	23	42	0.496	0.178	0.326			

38. Faculty are available for helping me when I don't understand something.								
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral	Prop Agree		
3	7	118	0.008	0.055	0.937			
39. I feel comfortable asking a faculty member for help outside the classroom.								
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral	Prop Agree		
14	6	109	0.109	0.046	0.845			
40. My advis	sor did a goo	od job.						
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral	Prop Agree		
10	3	116	0.077	0.023	0.900			
New Question	ons Asked B	Seginning in	the Spring 20	014 Semeste	er			
41. I have th	e interperso	nal skills ned	cessary for job	performanc	e.			
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral	Prop Agree		
0	2	17	0.000	0.105	0.895			
42. I can wor	rk effectively	on my own	ı .					
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral	Prop Agree		
0	0	19	0.000	0.000	1.000			
43. I can wo	rk effectivel	y as a memb	per of a team.					
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral	Prop Agree		
0	0	19	0.000	0.000	1.000			
44. I can ma	nage time ar	nd resources	effectively to	complete pr	ojects or	goals successfully.		
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral	Prop Agree		
0	1	18	0.000	0.053	0.947			
45. I can imp	provise to fi	nd solutions	to problems.					
Disagree	Neutral	Agree	Prop Disagre	eeProp Neut	ral	Prop Agree		
0	0	19	0.000	0.000	1.000			

Disagree	Neutral	Agree	Prop Disagre	eProp Neuti	ral	Prop	Agree	
1	0	18	0.053	0.000	0.947			
47. I can foll	ow direction	s effectively	·.					
Disagree	Neutral	Agree	Prop Disagre	eProp Neuti	ral	Prop	Agree	
48. My know	vledge in my	field is exte	nsive.					
Disagree	Neutral	Agree	Prop Disagre	eProp Neuti	ral	Prop	Agree	
49. I am ablo	e to adapt to	change and	be flexible.					
Disagree	Neutral	Agree	Prop Disagre	eProp Neuti	ral	Prop	Agree	
50. My prod	luctivity is al	bove other en	mployees.					
Not Employe Agree	ed Disagree	Neutral	Agree	Prop Disag	gree		Prop Neutral	Prop
9	0	5	5	0.000	0.500		0.500	
51. Compare	ed to other e	mployees, m	y educational	preparation	is excelle	ent.		
Not Employe Agree	ed Disagree	Neutral	Agree	Prop Disag	gree		Prop Neutral	Prop
9	1	4	5	0.100	0.400		0.500	
52. I have be	een able to d	o the job for	which I was h	nired quite w	ell.			
Not Employe Agree	ed Disagree	Neutral	Agree	Prop Disag	gree		Prop Neutral	Prop
9	0	5	5	0.000	0.500		0.500	

46. I can take initiative or demonstrate leadership.

APPENDIX E

SCHOOL OF BUSINESS EMPLOYER SURVEY

2014

UAM School of Business Employer Survey

This survey was conducted online, so the questions are listed only and the survey is not in the online format. Response formats are as given, but the check boxes are omitted.

Ouestion

- 1. Type of organization
 - a) Manufacturing
 - b) Insurance/Real Estate
 - c) Professional Service
 - d) Health Care
 - e) Government
 - f) Transportation
 - g) Academic
 - h) Hotel Restaurant
 - i) Religious Non-profit
 - j) Accounting
 - k) Information Systems
 - 1) Retail Wholesale
 - m) Other (to specify use text field below)
 - n) Other type of organization:
- 1. Approximately how many people are employed in your organization?
- 2. Mark the degree program of your most recent UAM hire.
 - a) Accounting from UAM
 - b) Finance from UAM
 - c) Management from UAM)
 - d) Marketing from UAM
 - e) General Business Administration from UAM (0)
 - f) A degree from UAM but NOT a Business Graduate
 - g) A Business Degree but NOT from UAM
 - h) A Non-Business degree from some college other than UAM
 - i) No College graduates employed (please continue the survey; we are interested in the skills, not their source.)

(If you do not have an employee from UAM there is an answer for that also.)

3. Please rate your overall level of satisfaction with your most recent hire.

Very dissatisfied

Dissatisfied

Neither satisfied nor dissatisfied

Satisfied

Very satisfied

4. Their ability to use spreadsheets is:

Unacceptable

Poor

Average

Good

Excellent Unable to rate

5. Their ability to use statistical software is:

(Statements 5 through 23 are rated in the same manner as statement 4)

- 6. Their ability to use computers and technology is:
- 7. Their ability to use information from within a firm to make good business decisions is:
- 8. Their ability to interact effectively with individuals from different cultures or backgrounds is:
- 9. Their ability to effectively communicate information and ideas orally is:
- 10. Their ability to effectively communicate information and ideas in writing is:
- 11. They know how to gather information for the business to use in later decisions.
- 12. They can analyze the data gathered so that the employer can understand what was found.
- 13. They can present the results of their research so it can be used by the firm.
- 14. Their ability to understand the influence of political and social issues on business decisions is:
- 15. Their ability to understand ethical issues in business is:
- 16. Their interpersonal skills necessary for job performance are:
- 17. Their ability to understand the influence of law and administrative regulations on business decisions is:
- 18. Their ability to work effectively on their own (independently) is:
- 19. Their ability to work effectively as a member of a team is:
- 20. Their ability to manage time and resources effectively to complete projects or goals successfully is:
- 21. Their ability to improvise in finding solutions to problems is:
- 22. Their ability to take initiative (i.e., demonstrate leadership) is:
- 23. Their ability to follow directions effectively is:
- 24. How well would you evaluate their knowledge in their field (accounting, marketing, finance, management)?

Statements 24-27 rated in the same manner.

Unacceptable

Poor

Average Good Excellent

- 25. Their ability to adapt to change and be flexible is:
- 26. Please compare your UAM graduate's productivity to that of your other recent employees.
- 27. Overall, how well has your most recent hire been able to do the job for which they were hired?
- 28. Compared to other employees, what is your general assessment of the educational preparation of your employee(s)?

Much better preparation
Somewhat better preparation
About the same preparation
Somewhat poorer preparation
Much poorer preparation
Not applicable
Unable to evaluate (no UAM graduate)

29. What is the most important attribute you or your organization looks for when hiring Business graduates?

This question asked for employer responses only, with no prompts

APPENDIX F ATTAINMENT OF COURSE LEARNING OBJECTIVES

Spring 2012 - Phillips Managerial Accounting

By Topic	Pre	Post	Change
Ch 14 - Managerial Cost Concepts	50	62	12
Ch 15 - Job Order Costing	16	43	27
Ch 16 - Process Costing	12	29	17
Ch 17 - Activity Based Costing	19	46	27
Ch 18 - Cost Behavior Analysis	16	58	42
Ch 19 - Cost Volume Profit	1	43	42
Ch 20 - Budgetary Planning	37	54	17
Ch 21 - Budgetary Control	9	110	101
Ch 22 - Standard Costs/Bal			
Scorecard	9	112	103
Ch 23 - Inc Analysis/Cap			
Budgeting	17	73	56

			% Post
	Percentage	% Pre Test	Test
By Topic	Change	Correct	Correct
Ch 14 - Managerial Cost Concepts	24.0	0.385	0.477
Ch 15 - Job Order Costing	168.8	0.123	0.331
Ch 16 - Process Costing	141.7	0.092	0.223
Ch 17 - Activity Based Costing	142.1	0.146	0.354
Ch 18 - Cost Behavior Analysis	262.5	0.123	0.446
Ch 19 - Cost Volume Profit	4200.0	0.008	0.331
Ch 20 - Budgetary Planning	45.9	0.285	0.415
Ch 21 - Budgetary Control	1122.2	0.069	0.846
Ch 22 - Standard Costs/Bal Scorecard	1144.4	0.069	0.862
Ch 23 - Inc Analysis/Cap Budgeting	329.4	0.131	0.562

Dr. Hammett Managerial Accounting Spring 2014 Answers Correct

					% Pre	% Post
					Test	Test
By Topic	Pre		Post	Change	Correct	Correct
Managerial Accounting Introduction		23	37	37	29.49%	64.10%
Job Order Costing		16	21	21	20.51%	35.90%
Process Costing		7	22	22	8.97%	44.87%
Activity Based Costing		19	27	27	12.18%	32.69%
Cost - Volume - Profit Analysis		9	26	26	8.65%	29.81%
Cost - Volume - Profit Additional topics		13	21	21	16.67%	53.85%
Budgetary Planning Budgetary Control & Responsibility		28	31	31	21.54%	30.77%
Acctg.		24	32	32	15.38%	27.56%
Standard Costing and Balance Scorecard		26	62	62	14.29%	60.44%
Incremental Analysis Capital Budgeting		50	83	83	19.23%	50.00%

Assessment Matrices - Dr. Patterson

Assessment Matrix - New Venture Development - Fall 2013

Exam One Results				Exam Two Results				
	Essay	number	percent		Essay	number	percent	
Objective	Question	satisfactory	satisfactory	Objective	Question	satisfactory	satisfactory	
1	1, 2	7	100.0	9	1, 2	7	100.0	
2	3, 4	7	100.0	10	3, 4	6	85.7	
3	5, 6	7	100.0	11	5, 6	7	100.0	
4	7, 8	7	100.0	12	7, 8	7	100.0	
5	9, 10	7	100.0	13	9, 10	7	100.0	
6	11,12	7	100.0	14	11,12	7	100.0	
7	13,14	7	100.0	15	13,14	7	100.0	
8	15,16	7	100.0	16	15,16	7	100.0	
Overa	all test	56	100.0	Overa	all test	55	98.2	

On essay questions, 7 or greater of 10 points is considered satisfactory

Exam Three Results

	Essay	number	percent
Objective	Question	satisfactory	satisfactory
17	1, 2	7	100.0
18	3, 4	7	100.0
19	5, 6	7	100.0
20	7, 8	7	100.0
21	9, 10	7	100.0
22	11,12	7	100.0
23	13,14	7	100.0
24	15,16	7	100.0
Overa	all test	56	100.0

Assessment Matrix - Strategic Management - Fall 2013								
Exam One Results				Exam Two Results				
Objective	Essay Question	number satisfactory	percent satisfactory	Objective	Essay Question	number satisfactory	percent satisfactory	
1	1,2	9	90.0	7	1,2	8	80.0	
2	3,4	10	100.0	8	3,4	9	90.0	
3	5,6	6	60.0	9	5,6	10	100.0	
4	7,8	8	80.0	10	7,8	10	100.0	
5	9,10	9	90.0	11	9,10	7	70.0	
6	11,12	9	90.0	12	11,12	7	70.0	
Overa	III test	51	85.0	Overall test 51 85.0				
	Exam TI	hree Results		Exam Four Results				
Objective	Essay Question	number satisfactory	percent satisfactory	Objective	Essay Question	number satisfactory	percent satisfactory	
13	1,2	10	100.0	19	1,2	9	90.0	
14	3,4	10	100.0	20	3,4	9	90.0	
15	5,6	10	100.0	21	5,6	10	100.0	
16	7,8	9	90.0	22	7,8	10	100.0	
17	9,10	9	90.0	23	9,10	9	90.0	
18	11, 12	10	100.0	24	11, 12	8	80.0	
		•		•	•		•	
Overa	ıll test	58	58 96.7 Overall test 55 91			91.7		
On essay questions, 7 or greater of 10 points is considered satisfactory								

Assessment Matrix - Strategic Management - Spring 2014								
Exam One Results				Exam Two Results				
Objective	Essay Question	number satisfactory	percent satisfactory	Objective	Essay Question	number satisfactory	percent satisfactory	
1	1,2	24	100.0	7	1,2	24	100.0	
2	3,4	22	91.7	8	3,4	23	95.8	
3	5,6	18	75.0	9	5,6	23	95.8	
4	7,8	16	66.7	10	7,8	22	91.7	
5	9,10	21	87.5	11	9,10	24	100.0	
6	11, 12	23	95.8	12	11, 12	24	100.0	
Overa	III test	124	86.1	Overall test 140 97.2				
	Exam TI	hree Results		Exam Four Results				
Objective	Essay Question	number satisfactory	percent satisfactory	Objective	Essay Question	number satisfactory	percent satisfactory	
13	1,2	23	95.8	19	1,2	24	100.0	
14	3,4	22	91.7	20	3,4	24	100.0	
15	5,6	22	91.7	21	5,6	22	91.7	
16	7,8	24	100.0	22	7,8	23	95.8	
17	9,10	24	100.0	23	9,10	22	91.7	
18	11, 12	23	95.8	24	11, 12	21	87.5	
Overa	Overall test 138 95.8 Overall test 136				94.4			
On essay questions, 7 or greater of 10 points is considered satisfactory								

APPENDIX G

SAMPLE E-MAILS TO ADVISEES

2013-2014

----Original Message-----

From: PATTERSONJ@UAMONT.EDU [mailto:PATTERSONJUAMONT.EDU]

Sent: Thu 4/10/2014 8:18 AM To: Patterson John Dennis Subject: Preregistration

To date, you have not signed up for an advising appointment. Because it is difficult to get in some required courses, or favored sections of certain courses if you wait too long or enroll during the regular registration period in August, you should preregister if at all possible.

Please stop by my office (room 311 Babin Business Center) and choose an advising appointment time that is convenient for you. I have ample times available this week and next.

I'm looking forward to meeting with you.

----Original Message-----

From: CLAYTON@UAMONT.EDU [mailto:CLAYTON@UAMONT.EDU]

Sent: Wednesday, October 30, 2013 9:43 AM

To: Clayton Marsha

Subject: <From the desk of Marsha Clayton>last day to withdraw

As a reminder, today Wednesday October 30 is the last day to withdraw from a fall semester course. If you are considering dropping a course you must drop it today, after today you will be on the roster and receive a grade for the course.

If you are withdrawing from a class you will need to complete the form, bring it by my office for my signature, and take it to the Registrar's office in Harris Hall today.

I will be putting a sign up sheet on my office door soon for preregistration, which starts Monday.

Please email me if you have any questions,

M. Clayton

-----Original Message-----

From: PATTERSONJ@UAMONT.EDU [mailto:PATTERSONJUAMONT.EDU]

Sent: Tue 11/5/2013 3:00 PM To: Patterson John Dennis

Subject: Preregistration for Spring 2014

As of today (Tuesday, November 5), you have not signed up for an advising appointment. Classes are

filling quickly, especially those that are popular, and have few sections.

I still have ample appointment times available this week. To avoid getting a poor schedule or the courses / instructors you don't want, please stop by room 311 BBC and sign up for an appointment . A sign-up sheet is on my bulletin board outside my office for your convenience.

I WILL NOT make appointments for you if you e-mail or call me, unless circumstances beyond your control keep you from coming to campus or from visiting BBC.