

# Assessment Tools for AoL:

## Writing and critical thinking

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# Mason SOM Undergrad Learning Goals

- 1. Our students will be competent in their discipline.**
- 2. Our students will be aware of the uses of technology in business.**
- 3. Our students will be effective communicators.**
4. Our students will have an interdisciplinary perspective.
5. Our students will be knowledgeable about global business and trade.
6. Our student will be able to recognize the importance of ethical decisions.
7. Our students will be aware of the legal environment of business.
8. Our students will be knowledgeable about team dynamics and the characteristics of effective teams.
9. Our students will understand the value of diversity and the importance of managing diversity in the context of business.
- 10. Our students will be critical thinkers.**

# ACCT Undergrad Learning Goals

## 1. Our students will:

- a. record, analyze, interpret and communicate financial and non-financial information for users of such information in accordance with applicable professional authoritative literature,
- b. assess risks inherent in financial and non-financial information and provide appropriate assurance to users of such information and they will be able to develop, validate, and evaluate processes and controls which serve to ensure the integrity of financial and non-financial information,
- c. understand the environment and role of the accounting profession in the proper functioning of commerce, and in society at large, and the ethical and regulatory responsibilities associated with that environment and role
- d. **possess the following technical competencies:**
  - i. **research skills to access, understand, and apply relevant professional authoritative literature;**
  - ii. decision modeling skills to identify issues, analyze alternatives, and implement solutions related to financial and non-financial information;
  - iii. **technology and data analysis skills to manage financial and non-financial information**

# Assessment Tools

- Area level assessment
  - Accounting Writing Initiative
- Course level assessment
  - Critical Thinking Across the Curriculum
    - Research, writing and analysis
    - Issue identification

	Highly Competent	Competent	Not Competent
Composition	<ul style="list-style-type: none"> <li>- Formatted according to instructions including appropriate use of headings, bullets, summary tables, or other supporting exhibits.</li> <li>- Free of sentence and syntax errors</li> <li>- Use of correct verbs and tenses</li> <li>- Subject-Verb Agreement</li> <li>- Demonstrates solid understanding and use of Pronouns</li> <li>- Incorporate relevant Adjectives and Adverbs to reinforce the main ideas</li> <li>- Avoid Sentence Fragments or Run-on Sentences</li> </ul>	<ul style="list-style-type: none"> <li>- No major errors in formatting but headings, bullets, summary tables may not always be used appropriately.</li> <li>- Shows some errors of subject-verb-agreement.</li> <li>- Some sentence construction problems. Limited grasp of sentence flow.</li> <li>- Errors interfere with meaning in some places.</li> </ul>	<ul style="list-style-type: none"> <li>- Numerous subject-verb agreement errors.</li> <li>- Ideas are poorly expressed and make the understanding and reading of the writing difficult.</li> <li>- Includes sentence run-ons, fragments, commas splices, and non-parallel structures</li> <li>- Includes errors in grammar, syntax, word choice, and spelling.</li> <li>- Errors in the first sentences of the document cause immediate bad impression.</li> </ul>
Trouble spots	<ul style="list-style-type: none"> <li>- Exceptional understanding of “trouble spots” <ul style="list-style-type: none"> <li>o Articles</li> <li>o Verbs</li> <li>o Sentence structure</li> <li>o Other trouble spots (present participles and past participles used as adjectives)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- Writing contains a few “trouble spots”: errors of sentence structure, articles, and verbs that do not interfere with overall meaning.</li> </ul>	<ul style="list-style-type: none"> <li>- Frequent errors in sentence structure, articles, and verbs.</li> </ul>
Sentence Style	<ul style="list-style-type: none"> <li>- Appropriate Parallelism</li> <li>- Well-chosen Words to add clarity and structure to sentences</li> <li>- Effective use of Modifiers</li> <li>- No inappropriate passive voice.</li> </ul>	<ul style="list-style-type: none"> <li>- May contain improper use of modifiers</li> <li>- Sentence emphasis (coordinate equal ideas, subordinate minor ideas)</li> <li>- Some inappropriate use of passive voice.</li> <li>- May contain an inappropriate switch in tense.</li> <li>- Few errors in spelling or grammar (proof-read not just spell-checked!)</li> <li>- May sometimes use improper parallel structure or occasionally miss sentence boundaries.</li> </ul>	<ul style="list-style-type: none"> <li>- Frequent improper use of modifiers</li> <li>- Poor sentence emphasis (coordinate equal ideas, subordinate minor ideas)</li> <li>- Frequent inappropriate use of passive voice.</li> <li>- Frequent inappropriate switches in tense.</li> <li>- Frequent errors in spelling or grammar</li> <li>- Frequent use of improper parallel structure or frequently missed sentence boundaries.</li> </ul>
Punctuation	<ul style="list-style-type: none"> <li>- Clear understanding of punctuation use and meaning (comma, semicolon, colon, apostrophe, quotation marks, other marks.)</li> </ul>	<ul style="list-style-type: none"> <li>- Contains occasional punctuation errors that do not interfere with overall meaning.</li> </ul>	<ul style="list-style-type: none"> <li>- Contain inappropriate punctuation that compromises the meaning of the content.</li> </ul>
Word Choice	<ul style="list-style-type: none"> <li>- Demonstrates exceptional vocabulary range and effective use of words (e.g. avoids wordy sentences, uses active verbs)</li> <li>- Appropriate language (avoids jargon, slang etc.)</li> <li>- Exact language (uses words with appropriate connotations)</li> </ul>	<ul style="list-style-type: none"> <li>- Good vocabulary range and accuracy of usage.</li> </ul>	<ul style="list-style-type: none"> <li>- Struggles to use appropriate vocabulary.</li> <li>- Words are used incorrectly.</li> <li>- Frequent redundancies.</li> </ul>
Mechanics	<ul style="list-style-type: none"> <li>- Demonstrates good understanding and use of hyphen, capitalization, abbreviations, numbers, and italics.</li> </ul>	<ul style="list-style-type: none"> <li>- Appropriate use of hyphen, capitalization, abbreviations, numbers and italics.</li> </ul>	<ul style="list-style-type: none"> <li>- Frequent errors in the use of hyphen, capitalization, abbreviations, numbers and italics.</li> </ul>

# Assessment Tools

- Area level assessment
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# Writing and Analysis Rubric

Elements		Highly Competent	Competent	Not Competent
1. Facts and issues	Facts	Clearly identified all relevant facts and no irrelevant facts	Identified significant majority of relevant facts with few or no irrelevant facts	Did not identify significant majority of relevant facts and/or included significant number of irrelevant facts
	Issues	Clearly identified all relevant issues and no irrelevant issues	Identified most relevant issues with few or no irrelevant issues	Did not identify most relevant issues and/or included significant irrelevant issues
	Assumptions	Clearly identified and explained	Clear identification, somewhat unclear explanation or no explanation	Not identified, not explained
2. Research Method	Authority Identification	Identified all relevant authority and no irrelevant authority	Identified a significant majority of relevant authority and little or no irrelevant authority	Did not identify significant majority of relevant authority and /or identified significant irrelevant authority
	Authority evaluation	Correctly interprets all authority selected	Correctly interprets significant majority of authority selected	Does not correctly interpret a significant majority of authority selected
3. Conclusions and recommendations	Conclusion formation	Identifies full set of potential treatments or transaction structures and identifies the "best" solution	Identifies reduced set of potential treatments or transaction structures but identifies appropriate solution(s)	Does not identify an appropriate solution
	Consideration of context	Identifies potential transaction structures and tax treatments in planning and potential tax treatments in compliance.	Identifies potential transaction structures in planning and potential tax treatments in compliance	Does not identify potential transaction structures in planning and/or potential tax treatments in compliance
	Consideration of client goals (P)	Recommendations address client's economic and tax goals	Recommendations address client's tax goals but do not fully address client's economic goals	Recommendations do not consider client's economic goals and/or tax goals.
	Strength of arguments	Authority appropriately synthesized to form compelling arguments	Authority not always appropriately synthesized but arguments are still generally strong	Arguments are weak
4. Communication of results	Structure of analysis	Arguments well organized for good flow and persuasiveness	Basic structure is sound, but flow and persuasiveness could be improved	Analysis is poorly structured
	Tone	Tone is appropriate for audience (technical memo vs. client)	Tone is generally appropriate for audience with a few lapses	Tone is inappropriate for audience

# Issue Identification

- Your friend Pedro appears at your home with casts on his arm and legs and multiple cuts and bruises over his body. When asked what happened, he recounts a terrifying story of riding his bike off a cliff. He wants to know if he has any recourse under the tax law to compensate him for his losses.

Please tell Pedro whether he has any recourse. Identify all of the information you would need from Pedro to determine if he can deduct a loss and how much that loss would be. This is an **ISSUE IDENTIFICATION** task, not a computation task. That is, I want to know what questions you would need to answer before you could give Pedro tax advice.

# Issue ID target answer

- **Existence: Did Pedro suffer a casualty loss?**
  - Was the event an accident?
  - Was property damaged or destroyed?
  - Was the event sudden, unexpected and unusual?
  - Was Pedro grossly negligent?
- **Measurement: How much was Pedro's loss?**
  - What was basis of bike at time of accident?
  - What was FMV of bike at time of accident?
  - Was bike personal-use, business, or investment asset?
  - Was insurance available on bike?
  - Did Pedro file for insurance?
  - Has Pedro or does he anticipate receiving insurance proceeds?
  - How much are actual or anticipated insurance proceeds?
- **Timing: When can Pedro report the loss?**
  - When did the event happen?
  - Was the event in a presidentially declared disaster area?
  - Was the event caused by the casualty that led to the PDDA declaration?
- **Character: How should the loss be treated?**
  - Was bike personal-use, business, or investment asset?
  - Did Pedro have any other casualty gains or losses during the tax year?

# Issue Identification Rubric

Issue	Highly Competent		Competent		Not Competent	
Existence	Identifies issue and substantially all relevant questions		Identifies issue and a significant proportion of relevant questions		Does not identify issue and/or a significant proportion of relevant questions	
Measurement	Identifies issue and substantially all relevant questions		Identifies issue and a significant proportion of relevant questions		Does not identify issue and/or a significant proportion of relevant questions	
Timing	Identifies issue and substantially all relevant questions		Identifies issue and a significant proportion of relevant questions		Does not identify issue and/or a significant proportion of relevant questions	
Character	Identifies issue and substantially all relevant questions		Identifies issue and a significant proportion of relevant questions		Does not identify issue and/or a significant proportion of relevant questions	

# ACCT Writing Rubric

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