# George W. Daverio School of Accountancy
## Proposed Merit Raise Evaluation Process

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George W. Daverio School of Accountancy
Proposed Merit Raise Evaluation Process

1. The Process

This document describes the merit raise evaluation process for the School of Accountancy in accordance with the Collective Bargaining Agreement between the University and Akron-AAUP. It is founded upon the following basic principles:

1. All faculty will be effective in the classroom.

2. All faculty will engage in scholarship and professional development activities that contribute to their currency in their teaching areas.

3. Effective July 1, 2007, all tenured and tenure-track faculty members should be academically qualified based on the College of Business Administration’s (CBA) criteria and AACSBS’s standards. Non-AQ faculty cannot receive a satisfactory rating for research (i.e., a rating of 2.0 based on the point system in Article 16, Section 8 of the Collective Bargaining Agreement).

4. Effective July 1, 2007, all instructors must be academically and/or professionally qualified based on the CBA’s criteria and AACSBS’s standards. Non-AQ/PQ instructors cannot receive a satisfactory rating for research (i.e., a rating of 2.0 based on the point system in Article 16, Section 8 of the Collective Bargaining Agreement).

5. All faculty shall participate in role-appropriate service activities in the School, College, University and the professional and academic communities.

1.1 Models and Relative Weights

The process uses the following three models:

1. Tenured/Tenure-Track: For this model, the relative weights for teaching, research and service shall be 40%, 40%, and 20%, respectively.

2. Instructor: For this model, the relative weights for teaching, research, and service, shall be 80%, 10%, and 10%, respectively.

3. College Lecturer: College Lecturers who are members of the collective bargaining unit shall be evaluated based on a weight of 100% for teaching.
1.2 Point and Scoring System

The process assumes a linear proportional relationship and uses the following five-point system defined in Article 16, Section 8 of the Collective Bargaining Agreement:

- Unsatisfactory = 1;
- Satisfactory = 2;
- Meritorious = 3;
- Outstanding = 4; and
- Extraordinary = 5.

We define a linear proportional relationship to mean that points may be assigned as real numbers between 1 and 2, 2 and 3, 3 and 4, and 4 and 5, all rounded to the nearest tenth. Consistent with the process defined by the Collective Bargaining Agreement, an overall score shall be calculated, rounded to the nearest 10th, based on the relative weights assigned to teaching, scholarship, and service as specified in Section 1.1 above. Points, when multiplied by the weighting factor, may result in scores being other than integer values (e.g., a value or score of 2.7 is between satisfactory and meritorious). An aggregate overall score of less than 2 points shall be considered unsatisfactory and shall disqualify the bargaining unit faculty member from participation in the merit pool.

1.3 Scope of the Process

The process applies to the normal teaching, research and service activities of faculty. Activities that are separately compensated will not be included in operationalizing this model, except in extraordinary situations where the activity contributes unambiguously to the mission of the School, College, or University. A key factor in making decisions will be the magnitude of the compensation (e.g., where compensation is nominal relative to the value of the activity, the activity will be evaluated as though it were non-compensated).

For the purposes of merit review, the academic year is defined as beginning on the first day of the first summer session and concluding with the day prior to the first day of the following year’s first summer session. Normally, the reporting period in applying this model shall be as follows:

- For teaching: the preceding academic year
- For service: the preceding academic year
- For research: a three-year rolling period that ends with the preceding academic year.
To insure an adequate level of student participation in the evaluation process, faculty shall use student evaluations administered in the classroom, rather than the on-line alternative offered by the College.

1.4 Administration of the Process

The Chair of the School of Accountancy will administer and implement the process, and shall determine merit pay recommendations for all faculty. The Chair will conduct an annual evaluation of each bargaining unit member in accordance with the Collective Bargaining Agreement. The evaluation will rely upon self-reporting by faculty.

Each year, prior to the Chair’s evaluation, bargaining unit members shall submit to the Chair a summary report of the three components of the evaluation: teaching, research and service. The summary report should be no longer than one single-spaced typed page per component. Additional supporting material should be attached in an appendix.

To assure transparency, the Chair will present the overall ratings and merit recommendations to an Advisory Merit Review Committee (AMRC) that is made up of three members of the bargaining unit. One member will be selected by the Chair and two will be elected by majority vote of the bargaining unit. Normally, the committee members will be selected toward the end of the spring semester prior to the start of the contract year, at the same time as the election of RTP chairs.

In addition to providing feedback on merit evaluations determined by the Chair, the AMRC may recommend changes to the merit review process. Proposed changes must go through the entire review and approval process as defined in the Collective Bargaining Agreement.

1.5 Faculty on Leave

Normally, merit evaluation for bargaining unit faculty on leave will be guided by the following:

a. **Professional development leave**: For faculty who have been on leave for a single semester, the service and teaching points will be based on actual performance during the semester not on leave. For faculty taking leave for an academic year, the evaluation will be based on the individual's average performance over the past three years (omitting the leave period) for teaching and service. Research accomplishments will be evaluated in the standard manner.
b. **Sick leave (for less than one semester):** No special consideration shall be given to faculty members who have been on sick leave for less than one semester.

c. **Sick leave (for one semester or more):** For faculty who have been on sick leave for one semester, the service and teaching points will be based on the individual's actual performance during the semester not on leave. Faculty on leave for more than one semester during the academic year will be evaluated based on average performance over the past three years (omitting the leave period) for teaching and service. Research will be evaluated in the standard manner.

d. **Leave of absence:** No credit will be given for teaching or service during the period when a faculty member takes a leave of absence from the University. Research accomplishments will be evaluated in the standard manner.

In dealing with extraordinary and unusual cases not specifically addressed above, the Chair may consider other factors in determining how teaching, research, or service accomplishments will be evaluated during periods of leave.

### 2. Defining Satisfactory Performance

The School of Accountancy shall operationalize its evaluation process in two steps. First, faculty shall be evaluated to determine whether they meet the criteria established for attaining a satisfactory level of performance in teaching, research, and service (*i.e.*, a rating of 2 in the previously defined rating scale). This section focuses entirely on the first step in the evaluation process—defining satisfactory performance. Second, faculty shall be evaluated to determine whether they satisfy criteria for meritorious, outstanding, or extraordinary performance. This second step is documented in Section 3.

#### 2.1 Satisfactory Performance for Teaching

To achieve a rating of satisfactory in teaching (*i.e.*, **a rating of 2 in the previously defined rating scale**), faculty must demonstrate effectiveness in the classroom as evidenced by all of the following:

- An average score of 3.5 or better on Section F (made up of Questions 25, 26, and 30 of the CBA's Teaching Evaluation Instrument, see attached) and on Question 29.
- Clear communication to students of course goals and learning objectives, as evidenced by the syllabus.
- Reasonable assessment of students' performance based on the descriptions in the syllabus and samples of those items described.
- Use of up-to-date materials such as teaching notes and textbooks based on the syllabus and examples.
- Evidence of alignment of courses taught with the learning goals of accounting programs that the courses support.

Faculty members who do not demonstrate effectiveness as described above shall be rated as unsatisfactory and thereby, receive a rating below 2.

### 2.2 Satisfactory Performance for Research

To achieve a rating of satisfactory in research, for periods beginning after July 1, 2007, (i.e., a rating of 2 in the previously defined rating scale), tenured and tenure-track faculty must be AQ and instructors must be AQ or PQ. In addition to being AQ (AQ or PQ for instructors), faculty must demonstrate active and ongoing involvement in research and scholarship as evidenced by:

- attending, participating, and presenting working papers in School of Accountancy Research Seminars and other similar seminars;
- attending, participating, and presenting papers at academic and professional meetings, seminars, and workshops;
- completing working papers, submitting them to journals, and making progress toward publishing in refereed journals; and
- maintaining currency in the areas in which they teach.

For academic years 2005 - 2006 and 2006 – 2007, to be rated as satisfactory, faculty must have demonstrated progress toward becoming academically qualified.

Faculty members who do not demonstrate effectiveness as described above shall be rated as unsatisfactory and thereby, receive a rating below 2.

### 2.3 Satisfactory Performance for Service

Satisfactory performance in service (i.e., a rating of 2 in the previously defined rating scale) is evidenced by active participation in School and College functions, such as, Evening with the Accountants, School of Accountancy Awards Banquet, lunch with the recruiters, interviewing faculty candidates, student recruitment activities, service on School committees, and other similar activities.

Faculty members who do not demonstrate effectiveness as described above shall be rated as unsatisfactory and thereby, receive a rating below 2.
3. Meritorious, Outstanding and Extraordinary Performance

This section describes the process used to evaluate faculty for meritorious, outstanding or extraordinary performance. It applies only to faculty who have met the satisfactory performance thresholds for teaching, research, or service described in Section 2.

3.1 Teaching Effectiveness

Teaching activities of faculty shall be evaluated by the Chair based on a single model, as described in this section. To be rated meritorious, outstanding, or extraordinary in teaching, faculty must earn points for a variety of teaching-related activities. Points shall be assigned only to faculty who have met the satisfactory performance threshold for teaching described in Section 2.1.

The Chair shall allocate a total of up to 100 points to each faculty member based on the Chair's assessment of the faculty member's performance on the 11 items listed below. A maximum of 65 points shall be allocated to the items listed in Part I. A maximum of 35 points shall be allocated to the items listed in Part II. Notwithstanding the individual guidelines for items in Part II, a faculty member shall not earn more than a combined total score of 35 points for those items.

<table>
<thead>
<tr>
<th>Part I: On-going Classroom Activities and Accomplishments</th>
<th>Possible Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Evidence of students' learning such as item 29 on the CBA's Teaching Evaluation Instrument for all sections taught and other evidence of learning based on the School's Assurance of Learning (AOL) plan (e.g., use of rubrics, pre/post tests, etc.). The Chair shall use the following guidelines in assigning points:</td>
<td>0 - 15</td>
</tr>
<tr>
<td>Average score &lt; 3.5 on Item 29 --- 0 points</td>
<td></td>
</tr>
<tr>
<td>Average score 3.5 – 3.99 on item 29 --- 5 points</td>
<td></td>
</tr>
<tr>
<td>Average score 4.0 – 5.00 on item 29 --- 6 - 8 points</td>
<td></td>
</tr>
<tr>
<td>Other evidence of learning based on AOL --- 0 - 7 points</td>
<td></td>
</tr>
<tr>
<td>2. Average score on Section F (made up of Questions 25, 26, and 30 of the CBA's Teaching Evaluation Instrument) for all sections taught. The Chair shall use the following guidelines in assigning points:</td>
<td>0 - 20</td>
</tr>
<tr>
<td>Average score &lt; 3.5 on Section F --- 0 points</td>
<td></td>
</tr>
<tr>
<td>Average score 3.5 – 3.99 on Section F --- 5 - 10 points</td>
<td></td>
</tr>
<tr>
<td>Average score 4.0 – 5.00 on Section F --- 11 - 20 points</td>
<td></td>
</tr>
<tr>
<td>3. Examples of assignments given and the quality of feedback provided to students.</td>
<td>0 - 10</td>
</tr>
<tr>
<td>4. A description of classroom enhancements and a self-evaluation of how the enhancements helped to improve students' learning.</td>
<td>0 - 10</td>
</tr>
<tr>
<td>5. A description of material used in the classroom and a brief assessment of the currency of the material.</td>
<td>0 - 10</td>
</tr>
<tr>
<td>Part II: Discrete Accomplishments in Teaching</td>
<td>Possible Points</td>
</tr>
<tr>
<td>---------------------------------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>6. Effectiveness in supervising honors projects, independent study projects, and other similar projects that involve student-faculty scholarship. Up to 50% of the available 35 points</td>
<td></td>
</tr>
<tr>
<td>7. Effort and effectiveness of faculty who teach (a) in excess of 18 credit hours per academic year, (b) more than three preparations per academic year, (c) higher level classes (junior, senior or graduate), (c) classes that use non-traditional delivery modes (e.g., distance learning, web-based), and/or (d) large classes. Up to 50% of the available 35 points</td>
<td>0 - 35</td>
</tr>
<tr>
<td>8. Developing a brand new course or significant revision of an existing course. Up to 50% of the available 35 points</td>
<td></td>
</tr>
<tr>
<td>9. Evidence of faculty development activities geared to improving faculty teaching effectiveness. Up to 30% of the available 35 points</td>
<td></td>
</tr>
<tr>
<td>10. Evidence of external recognition by peers as an effective teacher. Up to 50% of the available 35 points</td>
<td></td>
</tr>
<tr>
<td>11. Other activities that contribute to effective teaching and learning in the School, the College, or the University. Up to 100% of the available 35 points</td>
<td></td>
</tr>
</tbody>
</table>

The exact number of points awarded for items evaluated with evidence other than student evaluations will depend on the Chair’s subjective assessment of the activities and their contribution to the mission of the School, the College, or the University.

The number of points necessary to achieve meritorious, excellent, or outstanding ratings is as follows:

<table>
<thead>
<tr>
<th>Teaching Performance Points</th>
<th>Merit Points</th>
<th>Merit Classification</th>
</tr>
</thead>
<tbody>
<tr>
<td>55 - 70</td>
<td>2.1 – 3.0</td>
<td>Meritorious</td>
</tr>
<tr>
<td>71 - 85</td>
<td>3.1 – 4.0</td>
<td>Outstanding</td>
</tr>
<tr>
<td>86 - 100</td>
<td>4.1 – 5.0</td>
<td>Extraordinary</td>
</tr>
</tbody>
</table>

3.2 Research Effectiveness

Depending on the nature of a faculty member’s appointment in the School of Accountancy, one of two possible models shall be used to determine whether his or her performance in research shall be rated as **meritorious, outstanding, or extraordinary**—the Tenured/Tenure-Track Model or the Instructor Model. The
College Lecturer Model does not apply since college lecturers are evaluated exclusively on their teaching performance. This component of the evaluation shall apply only to faculty who have satisfied the satisfactory performance threshold for research described in Section 2.2.

### 3.2.1 Tenured/Tenure-Track Model: 40T/40R/20S

To be rated above a satisfactory level in research, faculty must accomplish the following with publications measured over a 3-year time frame:

- Merit score of 3 requires two publications in blind refereed journals during the three-year review period plus other on-going evidence of scholarship.

- Merit score of 4 requires three publications in blind refereed journals during the review period plus other on-going evidence of scholarship.

- Merit score of 5 requires four publications in blind refereed journal publications during the review period plus other on-going evidence of scholarship.

- Other points may be assigned at the discretion of the Chair.

At the Chair’s discretion, highly prestigious publications (e.g., in The Accounting Review, Journal of Accounting Research, Journal of Accounting & Economics), outstanding books, or research monographs that contain previously unpublished research, and exceptional research grants (e.g., NSF) may count as more than a single publication for merit purposes.

### 3.2.2 Instructor Model: 80T/10R/10S

To be rated above a satisfactory level in research, faculty must accomplish the following with publications measured over a 3-year time frame:

- Merit score of 3 requires on-going evidence of scholarship and any one of the following:
  - presentation at a regional meeting
  - a study guide, instructor manual, test bank, etc.

- Merit score of 4 requires on-going evidence of scholarship and any of the following:
  - two presentations at a regional meeting
  - a presentation of an article at a national academic meeting
other publications (significant cases, significant chapters in books, significant book reviews published in a high quality journal, etc.)
a significant research grant (based on amount funded and level of effort)

- Merit score of 5 requires on-going evidence of scholarship and any of the following:
  - a blind refereed journal article or case
  - a research book or monograph that makes an outstanding contribution to the discipline, to practice, or to teaching and learning

- Other points may be assigned at the discretion of the Chair.

At the Chair's discretion, highly prestigious publications (e.g., in The Accounting Review, Journal of Accounting Research, Journal of Accounting & Economics), outstanding books, or research monographs that contain previously unpublished research, and exceptional research grants (e.g., NSF) may count as more than a single publication for merit purposes.

### 3.3 Service Effectiveness

To be rated **meritorious, outstanding, or extraordinary** in service, faculty must earn points for a variety of service-related activities. This component of the evaluation shall apply only to faculty who have met the satisfactory performance threshold for service described in Section 2.3. It shall be used in both the Tenured/Tenure-Track model and the Instructor model.

Faculty members shall provide the Chair with a report that contains a list of service activities and a self evaluation of their contributions. The Chair shall allocate a total of up to 100 points to each faculty member based on the Chair's assessment of the faculty member's performance and the contribution of the activity to the mission of the School, the College, or the University.

Activities that will be considered by the Chair for merit purposes are listed below. These activities and the number of points allocated are grouped into three categories—A, B, and C. Points must be earned in at least two areas to be rated above meritorious.

#### A. Service to students (0 – 34 points)

- Serving as advisor to Beta Alpha Psi and the Accounting Association
- Serving as advisor to other School of Accountancy or CBA student organizations
- Serving as advisor to the School's Tax Challenge Team
- Serving as advisor to honors students
- Significant student contact outside of normal teaching responsibilities and office hours
- Significant involvement in planning or participating in student recruitment activities
- Other significant service to students

**B. Service to the School, College, and University (0 – 33 points)**
- Serving as chair of College and/or School committees
- Serving in a leadership capacity on a university committee
- Leadership in a faculty recruitment activity
- Service as a leader in writing accreditation reports, program review reports, or assessment of learning reports
- Service as a member on active College, University, or advisory board committees
- Participation in the distribution of the School’s scholarship awards
- Serving as a course coordinator
- Significant non-committee service to the School, College and/or University
- Other significant service to the School, College, or University

**C. Service to the Discipline and the Professional Community (0 – 33 points)**
- Serving as an officer or director or providing significant service for a professional organization (e.g., IMA, IIA, OSCPA, ISACA, FEI, etc.)
- Serving as an officer or providing significant service to the AAA, the AACSB, or similar academic organizations
- Developing or organizing seminars or workshops for the profession (e.g., National Tax Conference, International Tax Conference, Information Security & Assurance Symposium, etc.)
- Discipline-related service on community boards or task forces
- Other significant service to the discipline and professional community

In addition to the above, the Chair may allocate up to 30 additional points to faculty who have provided highly exceptional service in any area of service (A, B or C). These points may be allocated only to faculty who specifically request to be considered for them. Faculty who request such consideration must (a) document the service activity they believe merits special consideration and (b) describe why they believe the service is exceptional. Such points are awarded at the Chair’s discretion and submitting a petition does not imply that any points will be awarded.
The number of points necessary to achieve meritorious, excellent, or outstanding ratings is as follows:

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</tr>
</tbody>
</table>
The University of Akron
College of Business Administration
Student Evaluation of Teaching Instrument

MARKING INSTRUCTIONS
- Use number 2 pencil only.
- Make dark marks that fill the oval completely.
- Erase cleanly any mark you wish to change.

This instrument contains several items that identify activities, experiences, and outcomes that may occur in a class. For each item, please darken the numbered oval that best describes your overall experience in this class. Except when indicated, the scale for all items ranges from strongly disagree (1) to strongly agree (5). Responses should reflect your experience throughout the class, not isolated incidents. If you feel you do not have sufficient experience or that an item does not apply, please darken the N/A oval.

1. Are you taking this course because it is required for your major, minor or certificate? ① No ② Yes

2. What is your class standing?
   ① Freshman ② Sophomore ③ Junior ④ Senior ⑤ Post baccalaureate ⑥ Graduate

3. What is your current grade point average at UA?
   ① Below 2.0 ② 2.0 - 2.49 ③ 2.5 - 2.99 ④ 3.0 - 3.49 ⑤ 3.5 - 4.0

4. What is your expected grade in this class?
   ① F ② D ③ C ④ B ⑤ A

5. The instructor started and ended class on time
   strong disagreement ① ② ③ ④ ⑤ strong agreement

6. I was able to see the instructor during his/her scheduled office hours
   strong disagreement ① ② ③ ④ ⑤ strong agreement

7. When necessary, I was able to set up an appointment with the instructor outside of his/her scheduled office hours
   strong disagreement ① ② ③ ④ ⑤ strong agreement

8. The instructor responded to my e-mail, phone calls, and other correspondence in a timely manner
   strong disagreement ① ② ③ ④ ⑤ strong agreement

9. The instructor explained and clarified the broad goals and learning objectives of the course
   strong disagreement ① ② ③ ④ ⑤ strong agreement

10. The course content related well with the course learning objectives
    strong disagreement ① ② ③ ④ ⑤ strong agreement

11. The instructor was well organized
    strong disagreement ① ② ③ ④ ⑤ strong agreement

12. The instructor prepared for class
    strong disagreement ① ② ③ ④ ⑤ strong agreement

13. The instructor presented course material in a manner that I was able to understand
    strong disagreement ① ② ③ ④ ⑤ strong agreement

14. The instructor spoke audibly and clearly
    strong disagreement ① ② ③ ④ ⑤ strong agreement

15. The instructor used examples and illustrations to clarify material
    strong disagreement ① ② ③ ④ ⑤ strong agreement

16. The instructor encouraged student questions and participation
    strong disagreement ① ② ③ ④ ⑤ strong agreement

17. The instructor responded well to student questions
    strong disagreement ① ② ③ ④ ⑤ strong agreement

18. The instructor appeared to recognize when students had difficulty with a concept
    strong disagreement ① ② ③ ④ ⑤ strong agreement

19. The instructor clarified difficult-to-understand concepts
    strong disagreement ① ② ③ ④ ⑤ strong agreement

20. The instructor explained and clarified grading policies
    strong disagreement ① ② ③ ④ ⑤ strong agreement

21. The instructor gave assignments, examinations, and projects that reflected aspects of the course the instructor emphasized
    strong disagreement ① ② ③ ④ ⑤ strong agreement

22. The instructor used a variety of formats (e.g., cases and problems, oral presentations, projects, essays, etc.) for determining grades
    strong disagreement ① ② ③ ④ ⑤ strong agreement

23. The instructor returned exams, projects, and other assignments in a timely manner
    strong disagreement ① ② ③ ④ ⑤ strong agreement

24. The instructor provided clear feedback on exams, projects, and other assignments
    strong disagreement ① ② ③ ④ ⑤ strong agreement

25. The instructor generally followed the plan of the course as established in the syllabus
    strong disagreement ① ② ③ ④ ⑤ strong agreement

26. The instructor was enthusiastic about teaching this course
    strong disagreement ① ② ③ ④ ⑤ strong agreement

27. Exams, projects, and other assignments challenged me to apply and extend course concepts
    strong disagreement ① ② ③ ④ ⑤ strong agreement

28. This class required a great deal of time and effort
    strong disagreement ① ② ③ ④ ⑤ strong agreement

29. I learned a lot in this class
    strong disagreement ① ② ③ ④ ⑤ strong agreement

30. Overall, the instructor was an effective teacher
    strong disagreement ① ② ③ ④ ⑤ strong agreement

31. Considering that the level of learning that takes place in a classroom may be classified along a continuum that goes from rote memorization (the lowest level of learning) to application and critical thinking (the highest level of learning), how would you describe your level of learning in this class?
   ① memorization of concepts ② understanding of concepts plus ability to apply concepts to simple situations ③ understanding of concepts ④ understanding of concepts, plus ability to think of them critically and apply them to complex situations.

TURN OVER
The College would like you to respond to the questions listed below in order to help your instructor (a) understand the nature of your learning experience in this class, and (b) identify opportunities for improving the course. Faculty members read your comments and take the feedback that you provide very seriously. Your remarks should be objective, courteous, and clearly written.

WRITE YOUR RESPONSES TO EACH QUESTION IN THE AREAS PROVIDED.

1. What would you describe as your most valuable learning experience in this course? Briefly explain why.

2. Was there something that you disliked about the course? If yes, please explain.

3. What suggestions do you have for improving the course content?

4. What suggestions do you have for improving the presentation of course material?