

## BACHELOR OF ARTS IN ACCOUNTING ANNUAL ASSESSMENT PLAN & FINDINGS 2010-2011 ACADEMIC YEAR

### 2010 – 2011 CURRICULUM MAP

	<b>PLO 1</b> Demonstrate fundamental accounting principles and procedures	<b>PLO 2</b> Employ technology tools related to the area of accounting.	<b>PLO 3</b> Analyze alternatives to complex accounting problems.	<b>PLO 4</b> Utilize and integrate accounting information in business decision making.	<b>PLO 5</b> Synthesize accounting information and non-accounting information in order to appropriately assess business opportunities.
<i>ACC 205: Principles of Accounting</i>	<b>I</b>	<b>I</b>	<b>I</b>	<b>I</b>	<b>I</b>
<i>ACC 206: Principles of Accounting II</i>	<b>I</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>I</b>
<i>ACC 305: Intermediate Accounting I</i>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	
<i>ACC 306: Intermediate Accounting II</i>	<b>R</b>			<b>R</b>	
<i>ACC 310: Cost Accounting</i>	<b>R</b>	<b>R</b>		<b>M</b>	<b>R</b>
<i>ACC 380: Accounting for Not-for-Profit Organizations</i>	<b>R</b>			<b>I</b>	
<i>ACC 401: Federal Income Taxes I</i>	<b>R</b>	<b>M</b>			
<i>ACC 407: Advanced Accounting</i>	<b>R</b>		<b>M</b>		
<i>ACC 410: Auditing</i>	<b>M</b>	<b>M</b>		<b>R</b>	<b>M</b>
<i>BUS 308: Statistics for Managers</i>			<b>R</b>		<b>R</b>
<i>BUS 311: Business Law I</i>				<b>R</b>	
<i>BUS 401: Principles of Finance</i>		<b>R</b>			<b>R</b>

<i>ECO 204: Principles of Microeconomics</i>	<b>R</b>				<b>R</b>
<i>CGD 218: Visual Literacy in Business</i>					<b>R</b>

**I** (Introduced), **R** (Reinforced), or **M** (Mastered).

<b>ANNUAL ASSESSMENT PLAN FINDINGS</b>					
<b>PLO 1 - Demonstrate fundamental accounting principles and procedures.</b>					
<b>MEASURE</b>	<b>ACCEPTABLE TARGET</b>	<b>TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET</b>	<b>TOTAL NUMBER OF STUDENT RECORDS OBSERVED</b>	<b>ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET</b>	<b>ASSESSMENT RESULTS: 1. EXCEEDS THE ACCEPTABLE TARGET 2. MEETS THE ACCEPTABLE TARGET 3. DOES NOT MEET THE ACCEPTABLE TARGET 4. INSUFFICIENT DATA</b>
Direct Measure 1: ACC 205 Final Project	100%(of the sample selected) must score 70% or higher on final paper and demonstrate understanding of fundamental accounting principles and procedures.	382	487	78.44%	3. DOES NOT MEET THE ACCEPTABLE TARGET

Direct Measure 2: ACC 206 Final Paper	100% (of the sample selected) must score 70% or higher on final paper and demonstrate understanding of fundamental accounting principles.	360	486	74.07%	3. DOES NOT MEET THE ACCEPTABLE TARGET
\Direct Measure 3: CPC Comprehensive Exam – Accounting Section	100% (of the sample selected) score at or above the average in the PAS “Online Campus” and “Traditional Campus” Aggregate Pools related to the Accounting section of the CPC comprehensive exam when compared to other competitive programs.	N/A	N/A	N/A	BAA students aggregate scores in the Accounting section of the CPC Comprehensive Exam were above the averages of the PAS “Online Campus” and “Traditional Campus” pools.
Direct Measure 4: CPC Comprehensive Exam Score	90% (of the sample selected) score 400 or higher on the CPC comprehensive exam.	58	59	98.31%	1. EXCEEDS THE ACCEPTABLE TARGET
	70% or more of the Ashford University alumni (within 5 years of graduation) will indicate that their Ashford University degree has contributed to career success by indicating	#46 = 49 #52 = 54	59	#46 = 83.05% #52 = 91.51%	#46 =1. EXCEEDS THE ACCEPTABLE TARGET

<p>Indirect Measure 1: Alumni Survey</p>	<p>either “Agree” or “Strongly Agree.” The three questions used to gauge career success include:</p> <ul style="list-style-type: none"> <li>• (#46) – I believe my Ashford degree will provide me with additional opportunities in my current career track.</li> <li>• (#52) – Earning my degree from Ashford University gives me the confidence to pursue new job opportunities.</li> <li>• (#53) – Earning my degree from Ashford University resulted in making me more employable.</li> </ul>	<p>#53 = 50</p>		<p>#53 = 84.74%</p>	<p>#52 = 1. EXCEEDS THE ACCEPTABLE TARGET</p> <p>#53 = 1. EXCEEDS THE ACCEPTABLE TARGET</p>
<p>Indirect Measure 2: Graduate Satisfaction Survey</p>	<p>70% or more of students will express satisfaction on the End-of-Course survey for each course aligned with mastery of a program outcome by indicating either “High Quality” or “Very High Quality.” The three questions used to gauge student satisfaction include:</p> <ul style="list-style-type: none"> <li>• How would you rate the quality of the course material?</li> <li>• How would you rate the quality of the course?</li> <li>• How would you rate the quality of the instructor?</li> </ul>	<p>Course Material = 87</p> <p>Course = 78</p> <p>Instructor = 80</p>	<p>131</p>	<p>Course Material = 66.41%</p> <p>Course = 59.54%</p> <p>Instructor = 61.06%</p>	<p>Course Material = 3. DOES NOT MEET THE ACCEPTABLE TARGET</p> <p>Course = 3. DOES NOT MEET THE ACCEPTABLE TARGET</p> <p>Instructor = 3. DOES NOT MEET THE ACCEPTABLE TARGET</p>
<p><b>PLO 2 - Employ technology tools related to the area of accounting.</b></p>					

MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	ASSESSMENT RESULTS: 1. EXCEEDS THE ACCEPTABLE TARGET 2. MEETS THE ACCEPTABLE TARGET 3. DOES NOT MEET THE ACCEPTABLE TARGET 4. INSUFFICIENT DATA
Direct Measure 1: ACC 310 Final Paper	100% (of the sample selected) must score 70% or higher on final paper and demonstrate understanding of fundamental accounting principles and procedures.	351	425	82.59	3. DOES NOT MEET THE ACCEPTABLE TARGET
Direct Measure 2: ACC 410 Final Paper	100% (of the sample selected) must score 70% or higher on final paper and demonstrate understanding of fundamental accounting principles and procedures.	257	361	71.19%	3. DOES NOT MEET THE ACCEPTABLE TARGET

Direct Measure 3: CPC Comprehensive Exam – Information Management Systems Section	100% (of the sample selected) score at or above the average in the PAS “Online Campus” and “Traditional Campus” Aggregate Pools related to the Information Management Systems section of the CPC comprehensive exam when compared to other competitive programs.	N/A	N/A	N/A	BAA students aggregate scores in the Information Management Systems section of the CPC Comprehensive Exam were below the averages of the PAS “Online Campus” and above the averages of the “Traditional Campus” pools.
Direct Measure 4: CPC Comprehensive Exam Score	90% (of the sample selected) score 400 or higher on the CPC comprehensive exam.	58	59	98.31%	1. EXCEEDS THE ACCEPTABLE TARGET
Indirect Measure 1: Alumni Survey	70% or more of the Ashford University alumni (within 5 years of graduation) will indicate that their Ashford University degree has contributed to career success by indicating either “Agree” or “Strongly Agree.” The three questions used to gauge career success include:	#46 = 49 #52 = 54 #53 = 50	59	#46 = 83.05% #52 = 91.51% #53 = 84.74%	#46 = 1. EXCEEDS THE ACCEPTABLE TARGET  #52 = 1. EXCEEDS THE ACCEPTABLE TARGET

	<ul style="list-style-type: none"> <li>(#46) – I believe my Ashford degree will provide me with additional opportunities in my current career track.</li> <li>(#52) – Earning my degree from Ashford University gives me the confidence to pursue new job opportunities.</li> <li>(#53) – Earning my degree from Ashford University resulted in making me more employable.</li> </ul>				#53 = 1. EXCEEDS THE ACCEPTABLE TARGET
Indirect Measure 2: Graduate Satisfaction Survey	<p>70% or more of students will express satisfaction on the End-of-Course survey for each course aligned with mastery of a program outcome by indicating either “High Quality” or “Very High Quality.” The three questions used to gauge student satisfaction include:</p> <ul style="list-style-type: none"> <li>How would you rate the quality of the course material?</li> <li>How would you rate the quality of the course?</li> <li>How would you rate the quality of the instructor?</li> </ul>	<p>Course Material = 87</p> <p>Course = 78</p> <p>Instructor = 80</p>	131	<p>Course Material = 66.41%</p> <p>Course = 59.54%</p> <p>Instructor = 61.06%</p>	<p>Course Material = 3. DOES NOT MEET THE ACCEPTABLE TARGET</p> <p>Course = 3. DOES NOT MEET THE ACCEPTABLE TARGET</p> <p>Instructor = 3. DOES NOT MEET THE ACCEPTABLE TARGET</p>
<b>PLO 3 - Analyze alternatives to complex accounting problems.</b>					
<b>MEASURE</b>	<b>ACCEPTABLE TARGET</b>				



		TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	ASSESSMENT RESULTS: 1. EXCEEDS THE ACCEPTABLE TARGET 2. MEETS THE ACCEPTABLE TARGET 3. DOES NOT MEET THE ACCEPTABLE TARGET 4. INSUFFICIENT DATA
Direct Measure 1: ACC 407 Final Paper	100% (of the sample selected) must score 70% or higher on final paper and demonstrate understanding of fundamental accounting principles and procedures.	348	388	89.69%	3. DOES NOT MEET THE ACCEPTABLE TARGET
Direct Measure 2: CPC Comprehensive Exam - Accounting Section	100% (of the sample selected) score at or above the average in the PAS "Online Campus" and "Traditional Campus" Aggregate Pools related to the Accounting section of the	N/A	N/A	N/A	BAA students aggregate scores in the Accounting section of the CPC Comprehensive

	CPC comprehensive exam when compared to other competitive programs.				Exam were above the averages of the PAS “Online Campus” and “Traditional Campus” pools.
Direct Measure 3: CPC Comprehensive Exam Score	90% (of the sample selected) score 400 or higher on the CPC comprehensive exam.	58	59	98.31%	1. EXCEEDS THE ACCEPTABLE TARGET
Indirect Measure 1: Alumni Survey	<p>70% or more of the Ashford University alumni (within 5 years of graduation) will indicate that their Ashford University degree has contributed to career success by indicating either “Agree” or “Strongly Agree.” The three questions used to gauge career success include:</p> <ul style="list-style-type: none"> <li>(#46) – I believe my Ashford degree will provide me with additional opportunities in my current career track.</li> <li>(#52) – Earning my degree from Ashford University gives me the confidence to pursue new job opportunities.</li> </ul>	<p>#46 = 49 #52 = 54 #53 = 50</p>	59	<p>#46 = 83.05% #52 = 91.51% #53 = 84.74%</p>	<p>#46 = 1. EXCEEDS THE ACCEPTABLE TARGET #52 = 1. EXCEEDS THE ACCEPTABLE TARGET #53 = 1. EXCEEDS THE ACCEPTABLE TARGET</p>

	<ul style="list-style-type: none"> <li>(#53) – Earning my degree from Ashford University resulted in making me more employable.</li> </ul>				
Indirect Measure 2: Graduate Satisfaction Survey	<p>70% or more of students will express satisfaction on the End-of-Course survey for each course aligned with mastery of a program outcome by indicating either “High Quality” or “Very High Quality.” The three questions used to gauge student satisfaction include:</p> <ul style="list-style-type: none"> <li>How would you rate the quality of the course material?</li> <li>How would you rate the quality of the course?</li> <li>How would you rate the quality of the instructor?</li> </ul>	<p>Course Material = 84</p> <p>Course = 98</p> <p>Instructor = 97</p>	123	<p>Course Material = 68.29%</p> <p>Course = 79.67%</p> <p>Instructor = 78.86%</p>	<p>Course Material = 3. DOES NOT MEET THE ACCEPTABLE TARGET</p> <p>Course = 1. EXCEEDS THE ACCEPTABLE TARGET</p> <p>Instructor = 1. EXCEEDS THE ACCEPTABLE TARGET</p>
<b>PLO 4 - Utilize and integrate accounting information in business decision making.</b>					
<b>MEASURE</b>	<b>ACCEPTABLE TARGET</b>	<b>TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET</b>	<b>TOTAL NUMBER OF STUDENT RECORDS OBSERVED</b>	<b>ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING</b>	<p><b>1. EXCEEDS THE ACCEPTABLE TARGET</b></p> <p><b>2. MEETS THE ACCEPTABLE TARGET</b></p>

				ACCEPTABLE TARGET	3. DOES NOT MEET THE ACCEPTABLE TARGET  4. INSUFFICIENT DATA
Direct Measure 1: ACC 310 Final Paper	100% (of the sample selected) must score 70% or higher on final paper and demonstrate understanding of fundamental accounting principles and procedures.	351	425	82.59%	3. DOES NOT MEET THE ACCEPTABLE TARGET
Direct Measure 2: CPC Comprehensive Exam – Business Integration and Strategic Management Section	100% (of the sample selected) score at or above the average in the PAS “Online Campus” and “Traditional Campus” Aggregate Pools related to the Business Integration and Strategic Management section of the CPC comprehensive exam when compared to other competitive programs.	N/A	N/A	N/A	BAA students aggregate scores in the Business Integration and Strategic Management section of the CPC Comprehensive Exam were above the averages of the PAS “Online Campus” and “Traditional Campus” pools.

<p>Direct Measure 3: CPC Comprehensive Exam Score</p>	<p>90% (of the sample selected) score 400 or higher on the CPC comprehensive exam.</p>	<p>58</p>	<p>59</p>	<p>98.31%</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
<p>Indirect Measure 1: Alumni Survey</p>	<p>70% or more of the Ashford University alumni (within 5 years of graduation) will indicate that their Ashford University degree has contributed to career success by indicating either “Agree” or “Strongly Agree.” The three questions used to gauge career success include:</p> <ul style="list-style-type: none"> <li>• (#46) – I believe my Ashford degree will provide me with additional opportunities in my current career track.</li> <li>• (#52) – Earning my degree from Ashford University gives me the confidence to pursue new job opportunities.</li> <li>• (#53) – Earning my degree from Ashford University resulted in making me more employable.</li> </ul>	<p>#46 = 49 #52 = 54 #53 = 50</p>	<p>59</p>	<p>#46 = 83.05% #52 = 91.51% #53 = 84.74%</p>	<p>#46 = 1. EXCEEDS THE ACCEPTABLE TARGET #52 = 1. EXCEEDS THE ACCEPTABLE TARGET #53 = 1. EXCEEDS THE ACCEPTABLE TARGET</p>
	<p>70% or more of students will express satisfaction on the End-of-Course survey for each course aligned with mastery of a program outcome by indicating either “High Quality” or “Very High Quality.” The three</p>	<p>Course Material = 117 Course = 125</p>	<p>151</p>	<p>Course Material = 77.48% Course = 82.78%</p>	<p>Course Material = 1. EXCEEDS THE ACCEPTABLE TARGET</p>

<p>Indirect Measure 2: Graduate Satisfaction Survey</p>	<p>questions used to gauge student satisfaction include:</p> <ul style="list-style-type: none"> <li>• How would you rate the quality of the course material?</li> <li>• How would you rate the quality of the course?</li> <li>• How would you rate the quality of the instructor?</li> </ul>	<p>Instructor = 119</p>		<p>Instructor = 78.80%</p>	<p>Course = 1. EXCEEDS THE ACCEPTABLE TARGET</p> <p>Instructor = 1. EXCEEDS THE ACCEPTABLE TARGET</p>
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**PLO 5 - Synthesize accounting information and non-accounting information in order to appropriately assess business opportunities.**

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Direct Measure 1: ACC 410 Final Paper	100% (of the sample selected) must score 70% or higher on final paper and demonstrate understanding of fundamental accounting principles and procedures.	257	361	71.19%	3. DOES NOT MEET THE ACCEPTABLE TARGET
Direct Measure 2: CPC Comprehensive Exam – Business Finance Section	100% (of the sample selected) score at or above the average in the PAS “Online Campus” and “Traditional Campus” Aggregate Pools related to the Business Finance section of the CPC comprehensive exam when compared to other competitive programs.	N/A	N/A	N/A	BAA students aggregate scores in the Business Finance section of the CPC Comprehensive Exam were above the averages of the PAS “Online Campus” and “Traditional Campus” pools.
Direct Measure 3: CPC Comprehensive Exam Score	90% (of the sample selected) score 400 or higher on the CPC comprehensive exam.	58	59	98.31%	1. EXCEEDS THE ACCEPTABLE TARGET
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	<p>questions used to gauge career success include:</p> <ul style="list-style-type: none"> <li>(#46) – I believe my Ashford degree will provide me with additional opportunities in my current career track.</li> <li>(#52) – Earning my degree from Ashford University gives me the confidence to pursue new job opportunities.</li> <li>(#53) – Earning my degree from Ashford University resulted in making me more employable.</li> </ul>				<p>#52 = 1. EXCEEDS THE ACCEPTABLE TARGET</p> <p>#53 = 1. EXCEEDS THE ACCEPTABLE TARGET</p>
<p>Indirect Measure 2: Graduate Satisfaction Survey</p>	<p>70% or more of students will express satisfaction on the End-of-Course survey for each course aligned with mastery of a program outcome by indicating either “High Quality” or “Very High Quality.” The three questions used to gauge student satisfaction include:</p> <ul style="list-style-type: none"> <li>How would you rate the quality of the course material?</li> <li>How would you rate the quality of the course?</li> <li>How would you rate the quality of the instructor?</li> </ul>	<p>Course Material = 87</p> <p>Course = 78</p> <p>Instructor = 80</p>	<p>131</p>	<p>Course Material = 66.41%</p> <p>Course = 59.54%</p> <p>Instructor = 61.06%</p>	<p>Course Material = 3. DOES NOT MEET THE ACCEPTABLE TARGET</p> <p>Course = 3. DOES NOT MEET THE ACCEPTABLE TARGET</p> <p>Instructor = 3. DOES NOT MEET THE ACCEPTABLE TARGET</p>

**OVERALL RECOMMENDATIONS**



*It is recommended that the College of Business and Professional Studies faculty review program learning outcomes, curriculum map, and assessment plan to ensure student learning can be effectively measured, program learning outcomes are accurately mapped to program course sequence, and targets are appropriately set. In addition, faculty should work closely with the College of Business and Professional Studies assessment analyst to examine additional measurement opportunities and work to increase precision of existing measures (e.g., through Waypoint rubric implementation). Lastly, additional data should be gathered, increasing sample size and improving the accuracy and generalizability of findings.*

ANNUAL ASSESSMENT PLAN ACTION ITEM STATUS REPORT				
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
<i>PLOs 1, 2, 3, 4, 5</i>	<i>TBD</i>	<i>The Bachelor of Arts in Accounting Program Chair</i>	<i>In Progress</i>	<i>2011-2012 Academic Year</i>
<i>Action Details</i>	<i>Data will continue to be collected and outcome-related actions will be developed by the BA Accounting Program Chair in collaboration with program faculty.</i>			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
<i>Action Details</i>				
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
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OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
<i>Action Details</i>				

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<i>Action Details</i>				