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## Outcomes Assessment Plan

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Institution Ashford University

Academic Business Unit Forbes School of Business & Technology

Date March 23, 2017

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**OUTCOMES ASSESSMENT PLAN**  
**Ashford University**  
**Forbes School of Business & Technology**

**Section I: Mission and Broad-Based Goals**

MISSION STATEMENT

**Mission of the Accounting Department:**

In support of Ashford University's mission, the Accounting Department will develop accounting professionals of today and tomorrow through experienced faculty who design and deliver relevant, rigorous, and real-world accounting curriculum.

BROAD-BASED GOALS

**Broad-Based Student Learning Goals:**

1. Our students will demonstrate an understanding of the fundamental accounting principles and procedures that can be used in assessing accounting issues and solutions.
2. Our students will acquire specific technical and research knowledge which will provide them with a solid accounting foundation to be successful in the field of accountancy.
3. Our students will apply ethical, legal, and regulatory principles to effectively navigate organizational environments.
4. Our students will be able to apply accounting tools to analyze and execute business decisions in real-world business scenarios.

**Broad-Based Operational Goals:**

1. The Accounting Department offers high-quality, “real-world” instruction and support services in a learning-centered environment that provides the resources that best serve a diverse student body and results in high accounting major retention and graduation rates.
2. The Accounting Department commits to meeting high internal and external standards and utilizing open communication while relying on its mission, Forbes School of Business and Technology strategic plan, and focus on student success as the basis for decision making.
3. The Accounting Department aspires to lead its sector in high quality academic programs and instruction that result in well-prepared accounting graduates who successfully use their knowledge and skills to contribute to society.

## Section II: Student Learning Assessment

### BACHELOR'S-LEVEL PROGRAMS

Student Learning Assessment for Bachelor of Arts in Accounting - Online	
Intended Student Learning Outcomes for Bachelor of Arts in Accounting - Online	
General Program Intended Student Learning Outcomes (Core ISLOs)	
1. Demonstrate fundamental accounting principles and procedures. Broad-Based Student Learning Goals Associated with this Outcome: 1, 2 Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 5, 7	
2. Employ technology tools related to the area of accounting. Broad-Based Student Learning Goals Associated with this Outcome: 2, 4 Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 7	
3. Analyze alternatives to complex accounting problems. Broad-Based Student Learning Goals Associated with this Outcome: 2, 3 Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 5, 7	
4. Utilize and integrate accounting information in business decision making. Broad-Based Student Learning Goals Associated with this Outcome: 3, 4 Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 5, 7	
5. Synthesize accounting information and non-accounting information in order to appropriately assess business opportunities. Broad-Based Student Learning Goals Associated with this Outcome: 1, 3, 4 Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 2, 5, 6, 7	

**Intended Student Learning Outcomes: Business Economics Specialization (BE ISLOs)**

1. Evaluate the role that free choice of economic agents play in determining the equilibrium level of output, prices, and employment.

Broad-Based Student Learning Goals Associated with this Outcome: 2, 3, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 2, 3, 7

2. Examine the relationship between inflation, maturity, default risk, exchange rates and interest rates.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 2, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 5, 6, 7

3. Analyze institutional and organizational arrangements used to allocate scarce economic resources in international and global settings and cultures.

Broad-Based Student Learning Goals Associated with this Outcome: 3, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 2, 3, 4

4. Examine supply shocks and their influence on business cycles.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 3, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 2, 5, 7

**Intended Student Learning Outcomes: Entrepreneurship Specialization (ENT ISLOs)**

1. Describe the process of entrepreneurship as an activity originating from market need, the creative recognition of opportunity, and innovative problem solving in the business environment.

Broad-Based Student Learning Goals Associated with this Outcome: 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 2, 7

2. Analyze the characteristics of innovative companies.

Broad-Based Student Learning Goals Associated with this Outcome: 3

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 2, 3, 7

3. Analyze the multiple sources of financing available to the entrepreneur together with the characteristics of each source, and the factor they weigh most heavily in investment decisions.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 2, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 5

4. Apply a variety of tools and concepts including management structure, economic trends analysis, and financial analysis in the context of a written business plan.

Broad-Based Student Learning Goals Associated with this Outcome: 2, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 2, 7

**Intended Student Learning Outcomes: Finance Specialization (FIN ISLOs)**

1. Develop a contingency plan for the future that includes retirement and estate planning.

Broad-Based Student Learning Goals Associated with this Outcome: 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 5, 7

2. Examine the relationship between inflation, maturity, default risk, exchange rates and interest rates.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 2, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 5, 7

3. Evaluate the financial performance of an organization by analyzing financial statements using quantitative models and ratio analysis.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 2, 5, 7

4. Examine techniques used for the evaluation of financial assets.

Broad-Based Student Learning Goals Associated with this Outcome: 2, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 7

**Intended Student Learning Outcomes: Information Systems Specialization (IS ISLOs)**

1. Apply software design processes (Coding, testing and debugging simple programs) to construct an executable program.

Broad-Based Student Learning Goals Associated with this Outcome: 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 7

2. Recognize the components of the system development life cycle and how they fit together.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 3

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 5, 7

3. Apply systems analysis principles for database development.

Broad-Based Student Learning Goals Associated with this Outcome: 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 7

4. Evaluate the role of data communications models including the seven-layer open systems interconnection (OSI) reference model.

Broad-Based Student Learning Goals Associated with this Outcome: 3, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 7

**Intended Student Learning Outcomes: International Management Specialization (INT ISLOs)**

1. Analyze institutional and organizational arrangements used to allocate scarce economic resources in international and global settings and cultures.

Broad-Based Student Learning Goals Associated with this Outcome: 3, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 3, 7



2. Analyze the dynamic environment of international trade and the challenges and opportunities facing the global marketer.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 3

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 2, 3, 4

3. Understand the various cultural, political and legal issues that impact international business activity.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 3, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 2, 3

**Intended Student Learning Outcomes: Operations Management Specialization (OPS ISLOs)**

1. Understand the components of operations management and how they are related to other major business decision areas.

Broad-Based Student Learning Goals Associated with this Outcome: 3, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 2, 7

2. Evaluate project supply, service, and material needs from project initiation to project completion and closeout using the project plan and a scope document.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 5, 7

3. Evaluate how strategic planning can be used by organizations to create quality systems thus allowing for the creation of quality products/services for consumers.

Broad-Based Student Learning Goals Associated with this Outcome: 3

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 5, 7

4. Identify and apply the principles of production planning and control.

Broad-Based Student Learning Goals Associated with this Outcome: 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 4, 5, 7

**Intended Student Learning Outcomes: Project Management Specialization (PM ISLOs)**

1. Assess application of modern quality control methods.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 4, 5

2. Evaluate project supply, service, and material needs from project initiation to project completion and closeout using the project plan and a scope document.

Broad-Based Student Learning Goals Associated with this Outcome: 2, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 5, 6, 7

3. Create project scope documents based on limited budget and/or resources.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 5, 6, 7

4. Apply critical thinking skills to analyze, design and develop a project using good project management techniques.

Broad-Based Student Learning Goals Associated with this Outcome: 2, 3, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 5, 6, 7

**Intended Student Learning Outcomes: Public Administration Specialization (PA ISLOs)**

1. Explore the role of public administrators in the development, implementation, and evaluation of public policies.

Broad-Based Student Learning Goals Associated with this Outcome: 3

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 2, 5, 7

2. Apply financial statements and budgets to make appropriate administrative decisions.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 3, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 5

3. Identify the major functions of the budgetary process.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 2, 4

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 1, 7

4. Analyze the social, economic, and political environment of urban management.

Broad-Based Student Learning Goals Associated with this Outcome: 3

Key Learning Outcomes for Bachelor's-Level Business Programs to which this Outcome is Linked: 2, 4, 7

**Assessment Instruments for Intended Student Learning Outcomes—  
Direct Measures of Student Learning:**

**Performance Objectives (Targets/Criteria) for Direct Measures:**

1. Common Professional Component – Accounting section; Business Finance section; Business Policies, Integration, and Strategic Management section; and Information Systems Management section

Program ISLOs Assessed by this Measure: 1, 2, 3, 4, 5

BE ISLOs Assessed by this Measure: 2, 3, 4

FIN ISLOs Assessed by this Measure: 1, 2, 3, 4

ENT ISLOs Assessed by this Measure: 1, 2, 3

IS ISLOs Assessed by this Measure: NA

INT ISLOs Assessed by this Measure: 1, 2

PM ISLOs Assessed by this Measure: 3, 4

PA ISLOs Assessed by this Measure: 1, 3

OPS ISLOs Assessed by this Measure: 1

90% of all accounting students taking the CPC exam will score at least 400 or higher on each of the following sections: Accounting section; Business Finance section; Business Policies, Integration, and Strategic Management section; and Information Systems Management section, and will, on average, score above average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to each section listed above of the CPC comprehensive exam when compared to other competitive programs.

<p>2. ACC 407 Capstone Final Paper</p> <p>Program ISLOs Assessed by this Measure: 3, 5</p> <p>BE ISLOs Assessed by this Measure: 2, 3, 4</p> <p>FIN ISLOs Assessed by this Measure: 1, 2, 3, 4</p> <p>ENT ISLOs Assessed by this Measure: 1, 2, 3</p> <p>IS ISLOs Assessed by this Measure: NA</p> <p>INT ISLOs Assessed by this Measure: 1, 2</p> <p>PM ISLOs Assessed by this Measure: 3, 4</p> <p>PA ISLOs Assessed by this Measure: 1, 3</p> <p>OPS ISLOs Assessed by this Measure: 1</p>	<p>On the capstone final paper evaluation rubric (containing separate evaluation criteria for each of the core ISLOs and specialization ISLOs assessed by this measure), the performance rating of 70% of all Accounting students' records completing the assignment must receive a basic, proficient, or distinguished evaluation (where rubric performance levels are non-performance, below expectations, basic, proficient, and distinguished).</p>
<p><b>Assessment Instruments for Intended Student Learning Outcomes— Indirect Measures of Student Learning:</b></p>	<p><b>Performance Objectives (Targets/Criteria) for Indirect Measures:</b></p>
<p>1. End of Program Survey – I understand the learning objectives of my courses.</p> <p>Program ISLOs Assessed by this Measure: 1, 2, 3, 4, 5</p> <p>BE ISLOs Assessed by this Measure: 2, 3, 4</p> <p>FIN ISLOs Assessed by this Measure: 1, 2, 3, 4</p> <p>ENT ISLOs Assessed by this Measure: 1, 2, 3</p> <p>IS ISLOs Assessed by this Measure: NA</p> <p>INT ISLOs Assessed by this Measure: 1, 2</p> <p>PM ISLOs Assessed by this Measure: 3, 4</p>	<p>On the end of program survey instrument (containing separate items for each of the core ISLOs assessed by this measure), at least 70% of Accounting students will indicate that they were “agree” or “strongly agree” in achieving the core ISLOs and specialization ISLOs.</p>

<p>PA ISLOs Assessed by this Measure: 1, 3</p> <p>OPS ISLOs Assessed by this Measure: 1</p>	
<p>2. End of Program Survey – The curriculum was relevant to my professional needs.</p> <p>Program ISLOs Assessed by this Measure: 1, 2, 3, 4, 5</p> <p>BE ISLOs Assessed by this Measure: 2, 3, 4</p> <p>FIN ISLOs Assessed by this Measure: 1, 2, 3, 4</p> <p>ENT ISLOs Assessed by this Measure: 1, 2, 3</p> <p>IS ISLOs Assessed by this Measure: NA</p> <p>INT ISLOs Assessed by this Measure: 1, 2</p> <p>PM ISLOs Assessed by this Measure: 3, 4</p> <p>PA ISLOs Assessed by this Measure: 1, 3</p> <p>OPS ISLOs Assessed by this Measure: 1</p>	<p>On the end of program survey instrument (containing separate items for each of the core ISLOs assessed by this measure), at least 70% of Accounting students will indicate that they were “agree” or “strongly agree” in achieving the core ISLOs and specialization ISLOs.</p>

## Master's-Level Programs

Student Learning Assessment for Master of Accountancy - Online
Intended Student Learning Outcomes for Master of Accountancy - Online
General Program Intended Student Learning Outcomes (Core ISLOs)
<p>1. Develop technical knowledge and competency in the field of accountancy.</p> <p>Broad-Based Student Learning Goals Associated with this Outcome: 1, 2,</p> <p>Key Learning Outcomes for Master's-Level Business Programs to which this Outcome is Linked: 1, 2, 3</p>
<p>2. Evaluate how to research complex accounting issues using professional resources.</p> <p>Broad-Based Student Learning Goals Associated with this Outcome: 1, 2, 3, 4</p> <p>Key Learning Outcomes for Master's-Level Business Programs to which this Outcome is Linked: 1, 2, 3, 5</p>
<p>3. Articulate applied concepts and principles to real-world problems.</p> <p>Broad-Based Student Learning Goals Associated with this Outcome: 2, 3, 4</p> <p>Key Learning Outcomes for Master's-Level Business Programs to which this Outcome is Linked: 2, 3, 4, 5</p>
<p>4. Assess the relevancy, accuracy, and value of financial and nonfinancial information.</p> <p>Broad-Based Student Learning Goals Associated with this Outcome: 1, 2, 3, 4</p> <p>Key Learning Outcomes for Master's-Level Business Programs to which this Outcome is Linked: 1, 2, 3</p>
<p>5. Appraise ethical issues and decision alternatives by incorporating professional codes of conduct and social responsibility.</p> <p>Broad-Based Student Learning Goals Associated with this Outcome: 3, 4</p> <p>Key Learning Outcomes for Master's-Level Business Programs to which this Outcome is Linked: 2, 3, 6</p>

**Intended Student Learning Outcomes: Accounting Specialization (ACC ISLOs)**

1. Locate authoritative sources of tax law to support a tax position relative to situations presented.

Broad-Based Student Learning Goals Associated with this Outcome: 2, 3

Key Learning Outcomes for Master's-Level Business Programs to which this Outcome is Linked: 2, 3, 6

2. Construct a complete set of financial statements in accordance with Generally Accepted Accounting Principles (GAAP) for combined business entities.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 2, 4

Key Learning Outcomes for Master's-Level Business Programs to which this Outcome is Linked: 1, 2, 3, 4, 6

3. Synthesize information through research and knowledge acquired in prior coursework to develop accounting solutions.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 2, 4

Key Learning Outcomes for Master's-Level Business Programs to which this Outcome is Linked: 1, 2, 3, 6

**Intended Student Learning Outcomes: Audit Specialization (AUD ISLOs)**

1. Assess fraud prevention and detection methods.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 2

Key Learning Outcomes for Master's-Level Business Programs to which this Outcome is Linked: 1, 2, 3, 6

2. Critique significant cases of financial statement fraud that have impacted the auditing profession.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 3, 4

Key Learning Outcomes for Master's-Level Business Programs to which this Outcome is Linked: 1, 6

3. Synthesize information through research and knowledge acquired in prior coursework to develop audit findings and supported recommendations.

Broad-Based Student Learning Goals Associated with this Outcome: 1, 2, 4

Key Learning Outcomes for Master’s-Level Business Programs to which this Outcome is Linked: 1, 2, 3, 6

<b>Assessment Instruments for Intended Student Learning Outcomes— Direct Measures of Student Learning:</b>	<b>Performance Objectives (Targets/Criteria) for Direct Measures:</b>
<p>1. Common Professional Component –Accounting, Business Ethics in Accounting, Global Dimension of Business Accounting, Quantitative Techniques, Statistics, and Research Analysis, Legal Environment of Business</p> <p>Program ISLOs Assessed by this Measure: 1, 2, 3, 4, 5</p> <p>ACC ISLOs Assessed by this Measure: 1, 2, 3</p> <p>AUD ISLOs Assessed by this Measure: 1, 2</p>	<p>90% of all Accountancy students taking the CPC exam will score at least 400 or higher on each of the following sections: Management section, Accounting, Business Ethics in Accounting, Global Dimension of Business Accounting, Quantitative Techniques, Statistics, and Research Analysis, Legal Environment of Business and will, on average, score above average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to each section listed above of the CPC comprehensive exam when compared to other competitive programs.</p>
<p>2. ACC 695 Capstone Final Paper</p> <p>Program ISLOs Assessed by this Measure: 1, 2, 3, 4, 5</p> <p>ACC ISLOs Assessed by this Measure: 1, 2, 3</p> <p>AUD ISLOs Assessed by this Measure: 1, 2, 3</p>	<p>On the capstone final paper evaluation rubric (containing separate evaluation criteria for each of the core ISLOs assessed by this measure), the performance rating of 70% of all Accountancy students’ records completing the assignment must receive a basic, proficient, or distinguished evaluation (where rubric performance levels are non-performance, below expectations, basic, proficient, and distinguished).</p>
<b>Assessment Instruments for Intended Student Learning Outcomes— Indirect Measures of Student Learning:</b>	<b>Performance Objectives (Targets/Criteria) for Indirect Measures:</b>
<p>1. End of Program Survey – I understand the learning objectives of my courses.</p> <p>Program ISLOs Assessed by this Measure: 1, 2, 3, 4, 5</p> <p>ACC ISLOs Assessed by this Measure: 1, 2, 3</p> <p>AUD ISLOs Assessed by this Measure: 1, 2, 3</p>	<p>On the end of program survey instrument (containing separate items for each of the core ISLOs and specialization ISLOs assessed by this measure), at least 70% of Accountancy students will indicate that they were “agree” or “strongly agree” in achieving the core ISLOs and specialization ISLOs.</p>
<p>2. End of Program Survey – The curriculum was relevant to my professional needs.</p>	<p>On the end of program survey instrument (containing separate items for each of the core ISLOs and specialization ISLOs assessed by this measure), at least 70%</p>



<p>Program ISLOs Assessed by this Measure: 1, 2, 3, 4, 5</p> <p>ACC ISLOs Assessed by this Measure: 1, 2, 3</p> <p>AUD ISLOs Assessed by this Measure: 1, 2, 3</p>	<p>of Accountancy students will indicate that they were “agree” or “strongly agree” in achieving the core ISLOs and specialization ISLOs.</p>
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### Section III: Operational Assessment

Intended Operational Outcomes for the Accounting Unit:	
<p>1. The Accounting Department full-time faculty and associate faculty will ensure continuous improvement and provide high-quality instruction to its students. Broad-Based Operational Goals Associated with this Outcome: 1, 3</p>	
<p>2. The academic programs offered by the Accounting Department will be current, relevant, and meet the needs of business students. Broad-Based Operational Goals Associated with this Outcome: 2, 3</p>	
<p>3. The Accounting Department will utilize data to make improvements on an annual basis. Broad-Based Operational Goals Associated with this Outcome: 1</p>	
<p>4. Faculty members in the Accounting Department will be engaged in appropriate scholarly and professional activities. Broad-Based Operational Goals Associated with this Outcome: 1, 2</p>	
<p>5. The Accounting Department will focus and improve high-risk and intermediate accounting classes. Broad-Based Operational Goals Associated with this Outcome: 1, 3</p>	
Assessment Measures/Methods for Intended Operational Outcomes:	Performance Objectives (Targets/Criteria) for Operational Assessment Measures/Methods:
<p>1. Instructional Quality Review (IQR) – Full-Time Faculty Intended Operational Outcomes Assessed by this Measure: 1</p>	<p>Full-time Faculty</p> <p>Meets Expectations – Mean score of 3.4 or better</p> <p>Exceeds Expectations – Mean score of 3.6 or better</p> <p>Far Exceeds Expectations – Mean score of 3.8 or better</p>

<p>2. Instructional Quality Review (IQR) – Associate Faculty</p> <p>Intended Operational Outcomes Assessed by this Measure: 1</p>	<p>Associate Faculty</p> <p>Meets Expectations – Mean score of 3.0 or better</p> <p>Exceeds Expectations – Mean score of 3.2 or better</p> <p>Far Exceeds Expectations – Mean score of 3.4 or better</p>
<p>3. End of Program Survey (EOPS)</p> <p>Intended Operational Outcomes Assessed by this Measure: 2, 3</p>	<p>On the end of program surveys, at least 70% of students will indicate that the program curriculum was relevant to their professional needs.</p>
<p>4. Common Professional Component (CPC) Exam- Accounting Section</p> <p>Intended Operational Outcomes Assessed by this Measure: 2</p>	<p>BA Accounting students, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Accounting section of the CPC comprehensive exam when compared to other competitive programs.</p>
<p>5. Program Review Action Plan Completion Data</p> <p>Intended Operational Outcomes Assessed by this Measure: 3</p>	<p>100% of action items resulting from Accounting Academic Program Reviews will be completed within the five-year cycle determined by each program.</p>
<p>6. Faculty Performance Reviews, including Publications and Conference Attendance</p> <p>Intended Operational Outcomes Assessed by this Measure: 4</p>	<p>100% of the Accounting Department full-time faculty members will engage in scholarly and professional activities as one-third of their work load. This includes publication of scholarly articles and conference participation.</p>
<p>7. Successful Course Completion rates</p> <p>Intended Operational Outcomes Assessed by this Measure: 5</p>	<p>Meets Expectations – Successful course completion improves by 0% for all programs in the 2015-2016 academic year over the 2014-2015 academic year.</p> <p>Exceeds Expectations - Successful course completion improves by 2% for all programs in the 2015-2016 academic year over the 2014-2015 academic year.</p>

	<p>Far Exceeds Expectations – Successful course completion improves by 4% for all programs in the 2015-2016 academic year over the 2014-2015 academic year.</p>
<p>8. Course Drop Rates</p> <p>Intended Operational Outcomes Assessed by this Measure: 5</p>	<p>Meets Expectations – Average drop rate for the year improves by 0% for all programs in the 2015-2016 academic year over the 2014-2015 academic year.</p> <p>Exceeds Expectations - Average drop rate for the year improves by 1% for all programs in the 2015-2016 academic year over the 2014-2015 academic year.</p> <p>Far Exceeds Expectations – Average drop rate for the year improves 2% for all programs in the 2015-2016 academic year over the 2014-2015</p>

## Section IV: Linkage of Outcomes Assessment with Strategic Planning and Budgeting

- A. *Provide a narrative that describes the ways in which the results from implementing your outcomes assessment plan (i.e., changes and improvements needed) are linked to the strategic planning processes of the academic business unit and the institution.*

As stated in the self-study, the Forbes School of Business & Technology's strategic plan stems from the vision and mission of Ashford University and is focused on five pillars which include student learning and success; affordability; institutional integrity, accountability and public trust; organizational effectiveness, productivity, and efficiency; and academic reputation. The FSBT leadership and faculty established a strategic direction, goals, and key strategies for each pillar.

Each year the FSBT leadership identifies projects and initiatives that are aligned to the goals of the strategic plan. These projects and initiatives include "action items" that stem from the outcomes assessment plans of each program. The action plan items are based on assessment data, as well as internal and external, subjective and objective research conducted by program chairs and core online faculty. Examples of the latter (not including outcomes assessment plans) include faculty forums, competitor analysis, unplanned curriculum revision requests by associate faculty, continual core online faculty course reviews, and formal program reviews.

Action plan items are first approved by the program chairs of the respective program and forwarded to the associate dean of the FSBT division where a program resides. The funding and final approval of the implementation of action items is discussed among all the FSBT deans and a final decision is made based on resource availability and overall impact on student learning.

- B. *If possible, the academic business unit's outcomes assessment process should also be connected to the institutional budgeting process. If applicable, provide a narrative that describes this connection.*

Once action plan items are approved by the FSBT deans, the items are properly resourced. For instance, if an action item is a full revision of a course within a program, we would inform our Bridgepoint shared service partners in the annual "Course Revisions and New Course Developments" meeting, so that they can support our faculty in revising the course by providing services such as curriculum design and educational technology.

The FSBT is provided an annual budget by the institution which is in part used to fund the implementation of action items including the services provided by the Bridgepoint shared service curriculum and technology staff departments. These services include instructional design, curriculum changes to the course shell, technology integration and management, library and electronic resources, and quality assurance. All other duties, such as subject matter

experts and assessment, are provided by FSBT, and Ashford University staff and expenses are allocated to the respective budgets (e.g., FSBT, Office of Institutional Effectiveness).

## Section V: Appendices

- A. *Provide blank copies of all the assessment instruments that will be used as measures of intended student learning outcomes and intended operational outcomes. These should be separated by tabs and identified in a table of contents.*

The following assessment instruments, which are also noted in the Table of Contents section of this document, will be used as measures of intended student learning outcomes and intended operational outcomes:

[Appendix A: ACC 407: Advanced Accounting – Final Paper Instructions](#)

[Appendix B: ACC 695: Accounting Capstone – Final Paper Instructions](#)

- B. *Provide blank copies of all the evaluation rubrics associated with the assessment instruments identified in Part A above. These should be separated by tabs and identified in a table of contents.*

Evaluation rubrics associated with the assessment instruments identified in Part A above are noted in the Table of Contents section of this document and can be accessed via the links below.

[Appendix C: ACC 407: Advanced Accounting – Final Paper Grading Rubric](#)

[Appendix D: ACC 695: Accounting Capstone – Final Paper Grading Rubric](#)

## Appendix A

### ACC 407: ADVANCED ACCOUNTING - FINAL PAPER INSTRUCTIONS

The purpose of the Final Paper is for you to culminate the learning achieved in the course by describing your understanding and applying your knowledge and research in the field of accounting. Select one of the major topics listed below to analyze:

- Accounting standards for business combinations: What is the history for accounting for business combinations? Identify and discuss the Financial Accounting Standards (FAS) that govern business combinations and consolidations? Evaluate the reasons for business combination including the advantages and disadvantages for both the acquirer and acquiree. Identify and discuss the financial and nonfinancial factors that should be considered by both parties. What are some acquisition tactics and defenses, i.e. leveraged buyout?
- The use of hedging in relation to foreign currency transactions: Demonstrate a foreign currency transaction by providing an example. Evaluate the risks associated with foreign currency transaction. Describe hedging and how hedging is used to mitigate the risks of foreign currency transactions? Discuss the pros and cons of hedging.
- Accounting for partnerships – Discuss the advantages and disadvantages of partnerships. Identify and discuss the Financial Accounting Standards (FAS) that govern accounting for partnerships including both creation, operation, and liquidation. What are the tax consequences of partnerships.
- International accounting standards (IFRS) – Distinguish the general differences between IFRS and US GAAP. Identify and discuss the advantages and disadvantages of IFRS. Evaluate the need for a set of wholly accepted international standards. What is the status of the upcoming convergence to IFRS for the US? In relation to the topics covered in this course, business combinations and partnerships, how do IFRS and US GAAP differ and which set of standards are more advantageous to the entity? More advantageous to the investor or creditor?

#### ***Writing the Final Paper***

1. Must be 7 to 10 double-spaced pages in length, and formatted according to APA style as outlined in the Ashford Writing Center.
2. Must include a title page with the following:
  - Title of paper
  - Student's name
  - Course name and number
  - Instructor's name
  - Date submitted
3. Must begin with an introductory paragraph that has a succinct thesis statement.
4. Must address the topic of the paper with critical thought.
5. Must end with a conclusion that reaffirms your thesis.
6. Must use at least three scholarly sources, including a minimum of two from the Ashford Online Library.
7. Must document all sources in APA style, as outlined in the Ashford Writing Center.
8. Must include a separate reference page, formatted according to APA style as outlined in the Ashford Writing Center



## Appendix B

### ACC 695: ACCOUNTING CAPSTONE - FINAL PAPER INSTRUCTIONS

The objective of this paper is to research complex accounting concepts in financial statement reporting, taxation, internal controls, XBRL, auditing, or ethics. Choose a topic that was discussed in class. Examples include:

- A specific aspect of the Sarbanes-Oxley Act of 2002 (SOX) & financial reporting
- SOX and auditing quality
- XBRL
- Tax Avoidance
- SOX & Risk Assessment over Financial reporting
- Ethics

Your final paper will be twelve- to- fifteen double spaced pages in length (not including the title and reference pages) and include the following:

- a. Abstract - The Abstract should include the Goal, the Problem Statement, the Purpose, what the Findings suggest, and Recommendations of the Research.
- b. Introduction – Introduce the topic, state why the topic is important, state that there is a difference of opinion about this topic, and describe how the assignment will be structured and clearly state the main purpose.
- c. Problem Statement - The problem statement describes the overall research problem being addressed and indicates why it is important to the practice of accounting (e.g., who would care if the problem were studied?).
- d. Review of Professional and Academic Literature - The review of related research and literature is clearly related to the applied problem statement. The literature compares and contrasts different points of view and the relationship of the study to previous research and findings. (References and sources used should be published in peer-reviewed journals and professional accounting publications within the past five years.)
- e. Analysis of Research Problem - Compare and contrast possible solutions to solve the problem. What are the legal and tax implications of the possible solutions?
- f. Recommendations - Recommend the best solution for solving the problem. What do you think the future of the topic will be?
- g. Conclusion – Present a conclusion to your research findings.

- h. References - Must use at least six scholarly sources, including a minimum of three from the Ashford Online Library. Examples of ACCEPTABLE LIST OF PEER REVIEWED ACCOUNTING JOURNALS:
- The Accounting Review (TAR)
  - Journal of Accounting Research (JAR)
  - Journal of Accounting and Economics
  - Contemporary Accounting Research (CAR)
  - Review of Accounting Studies (RAST)
  - Accounting, Organizations and Society (AOS)

### ***Writing the Final Paper***

The Final Paper:

1. Must be twelve- to- fifteen double-spaced pages in length (not including the title and reference pages), and formatted according to APA style as outlined in the Ashford Writing Center.
2. Must include a title page with the following:
  - a. Title of paper
  - b. Student's name
  - c. Course name and number
  - d. Instructor's name
  - e. Date submitted
3. Must begin with an introductory paragraph that has a succinct thesis statement.
4. Must address the topic of the paper with critical thought.
5. Must end with a conclusion that reaffirms your thesis.
6. Must use at least six scholarly sources, including a minimum of three from the Ashford University Library.
7. Must document all sources in APA style, as outlined in the Ashford Writing Center.
8. Must include a separate reference page, formatted according to APA style as outlined in the Ashford Writing Center.

## Appendix C

### ACC 407: ADVANCED ACCOUNTING - FINAL PAPER GRADING RUBRIC

Mapped to Core ISLOs: 3, 5

#### Introduction with Thesis Statement

Total: 3.00

Distinguished - Introduction clearly introduces the selected topic. Relevant details are present and described clearly. Thesis statement is focused and succinct.

Proficient - Introduction introduces the selected topic. Some relevant details may be missing. Thesis statement is succinct.

Basic - Introduction briefly introduces the selected topic, but many relevant details are missing. Thesis statement is present, but may not be succinct.

Below Expectations - The selected topic is difficult to determine from the introduction. Thesis statement is unclear or is not present.

Non-Performance - The introduction and thesis statement are either nonexistent or lack the components described in the assignment instructions.

#### Analyzes Key Points and Demonstrates a Thorough Understanding of the Selected Topic

Total: 12.00

Distinguished - Accurately, clearly, and comprehensively analyzes each key point of the selected topic. Demonstrates a thorough understanding of the topic.

Proficient - Analyzes each key point of the selected topic. Some minor details are missing. Demonstrates an understanding of the topic.

Basic - Minimally analyzes most key points of the selected topic; however, the information provided is somewhat underdeveloped. Demonstrates a limited understanding of the topic.

Below Expectations - Attempts to analyze the key points of the selected topic; however, the information provided is significantly underdeveloped. Demonstrates a limited understanding of the topic.

Non-Performance - The analysis of the key points of the selected topic is either nonexistent or lacks the components described in the assignment instructions.

#### Conclusion

Total: 3.00

Distinguished - Conclusion is skillfully developed and thoroughly summarizes the research, content, direction, and purpose of the paper.

Proficient - Conclusion is mostly developed, and adequately summarizes the research, content, direction, and purpose of the paper.

Basic - Conclusion is present, and loosely summarizes the research, content, direction, and purpose of the paper.

Below Expectations - Conclusion is present, though somewhat incomplete. It does not adequately summarize the research, content, direction, and purpose of the paper.

Non-Performance - The conclusion is either nonexistent or lacks the components described in the assignment instructions.

#### Written Communication: Evidence and Sources

Total: 2.00

Distinguished - Demonstrates consistent use of reliable, appropriate sources and/or evidence to support ideas that are situated within the discipline and genre of the writing.

Proficient - Demonstrates mostly consistent use of reliable sources that are appropriate to the discipline and genre of the writing. Sources offer some support to the ideas in the writing.

Basic - Demonstrates somewhat inconsistent use of sources that are mostly reliable to the discipline and genre of the writing. Sources offer very little support to the ideas in the writing.

Below Expectations - Inconsistently utilizes sources and/or evidence in the writing. Such sources/evidence may also be unrelated, offering no support to the ideas in the writing.

Non-Performance - The assignment is either nonexistent or lacks the components described in the instructions.

### **Written Communication: Content Development**

Total: 1.00

Distinguished - Uses appropriate, pertinent, and persuasive content to discover and develop sophisticated ideas within the context of the discipline, shaping the work as a whole.

Proficient - Uses appropriate and pertinent content to discover ideas within the context of the discipline, shaping the work as a whole.

Basic - Uses appropriate and pertinent content, but does not apply it toward discovering or developing ideas.

Overall, content assists in shaping the written work.

Below Expectations - Uses content, though it may be unrelated or inappropriate to the topic. Content does not contribute toward the development of the written work, and may distract the reader from its purpose.

Non-Performance - The assignment is either nonexistent or lacks the components described in the instructions.

### **Written Communication: Context of and Purpose for Writing**

Total: 0.50

Distinguished - Demonstrates methodical application of organization and presentation of content. The purpose of the writing is evident and easy to understand. Summaries, quotes, and/or paraphrases fit naturally into the sentences and paragraphs. Paper flows smoothly.

Proficient - Demonstrates sufficient application of organization and presentation of content. The purpose of the writing is, for the most part, clear and easy to understand. There are some problems with the blending of summaries, paraphrases, and quotes. Paper flows somewhat smoothly.

Basic - Demonstrates a limited understanding of organization and presentation of content in written work. The purpose of the writing is somewhat evident, but may not be integrated throughout the assignment. There are many problems with the blending of summaries, paraphrases, and quotes. Paper does not flow smoothly in all sections.

Below Expectations - Organization and presentation of content is extremely limited. The purpose of the writing is unclear. There is little or no blending of summaries, paraphrases, and quotes. Paper does not flow smoothly when read.

Non-Performance - The assignment is either nonexistent or lacks the components described in the instructions.

### **Critical Thinking: Explanation of Issues**

Total: 0.50

Distinguished - Clearly and comprehensively explains in detail the issue to be considered, delivering all relevant information necessary for a full understanding.

Proficient - Clearly explains in detail the issue to be considered, delivering enough relevant information for an adequate understanding.

Basic - Briefly recognizes the issue to be considered, delivering minimal information for a basic understanding.

Below Expectations - Briefly recognizes the issue to be considered, but may not deliver additional information necessary for a basic understanding.

Non-Performance - The assignment is either nonexistent or lacks the components described in the instructions.

### **Integrative Learning: Connections to Discipline**

Total: 1.00

Distinguished - Autonomously synthesizes or draws conclusions by combining examples, facts, or theories from multiple disciplines.

Proficient - Autonomously correlates examples, facts, or theories from multiple disciplines.

Basic - Attempts to correlate examples, facts, or theories from multiple disciplines.

Below Expectations - When prompted, displays inconsistent examples, facts, or theories from multiple disciplines.

Non-Performance - The assignment is either nonexistent or lacks the components described in the instructions.

### **Written Communication: Control of Syntax and Mechanics**

Total: 0.50

Distinguished - Displays meticulous comprehension and organization of syntax and mechanics, such as spelling and grammar. Written work contains no errors, and is very easy to understand.

Proficient - Displays comprehension and organization of syntax and mechanics, such as spelling and grammar. Written work contains only a few minor errors, and is mostly easy to understand.

Basic - Displays basic comprehension of syntax and mechanics, such as spelling and grammar. Written work contains a few errors, which may slightly distract the reader.

Below Expectations - Fails to display basic comprehension of syntax or mechanics, such as spelling and grammar. Written work contains major errors, which distract the reader.

Non-Performance - The assignment is either nonexistent or lacks the components described in the instructions.

#### **Written Communication: APA Formatting**

Total: 0.50

Distinguished - Accurately uses APA formatting consistently throughout the paper, title page, and reference page.

Proficient - Exhibits APA formatting throughout the paper. However, layout contains a few minor errors.

Basic - Exhibits basic knowledge of APA formatting throughout the paper. However, layout does not meet all APA requirements.

Below Expectations - Fails to exhibit basic knowledge of APA formatting. There are frequent errors, making the layout difficult to distinguish as APA.

Non-Performance - The assignment is either nonexistent or lacks the components described in the instructions.

#### **Written Communication: Page Requirement**

Total: 0.50

Distinguished - The paper meets the specific page requirement stipulated in the assignment description.

Proficient - The paper closely meets the page requirement stipulated in the assignment description.

Basic - The paper meets over half of the page requirement stipulated in the assignment description.

Below Expectations - A fraction of the page requirement is completed.

Non-Performance - The assignment is either nonexistent or lacks the components described in the instructions.

#### **Written Communication: Resource Requirement**

Total: 0.50

Distinguished - Uses more than the required number of scholarly sources, providing compelling evidence to support ideas. All sources on the reference page are used and cited correctly within the body of the assignment.

Proficient - Uses required number of scholarly sources to support ideas. All sources on the reference page are used and cited correctly within the body of the assignment.

Basic - Uses less than the required number of sources to support ideas. Some sources may not be scholarly. Most sources on the reference page are used within the body of the assignment. Citations may not be formatted correctly.

Below Expectations - Uses inadequate number of sources that provide little or no support for ideas. Sources used may not be scholarly. Most sources on the reference page are not used within the body of the assignment. Citations are not formatted correctly.

Non-Performance - The assignment is either nonexistent or lacks the components described in the instructions.

## Appendix D

### ACC 695: ACCOUNTING CAPSTONE - FINAL PAPER GRADING RUBRIC

Mapped to Core ISLOs: 1, 2, 3, 4, 5

#### **Discusses Why the Topic is Important, States That There is a Difference of Opinion About This Topic, and Describes How the Assignment Will be Structured and Clearly States the Main Purpose**

Total: 5.00

Distinguished - Provides a comprehensive discussion on the Introduction of the topic. The introduction states why the topic is important, states that there is a difference of opinion about this topic, and describes how the assignment will be structured and clearly states the main purpose. The discussion is fully supported by scholarly research, literature review, and analysis.

Proficient - Provides a discussion on the introduction of the topic. The discussion is supported by scholarly research, literature review, and analysis. Minor details are missing.

Basic - Provides a limited discussion on the introduction of the topic. The discussion is somewhat supported by scholarly research, literature review, and analysis. Relevant details are missing.

Below Expectations - Attempts to provide a discussion on the introduction of the topic; however, the discussion is not supported by scholarly research, literature review, and analysis, and significant details are missing.

Non-Performance - The discussion on the introduction of the topic is either nonexistent or lacks the components described in the assignment instructions.

#### **Discusses the Overall Research Problem Being Addressed and Indicates Why it is Important to the Practice of Accounting**

Total: 5.00

Distinguished - Provides a comprehensive discussion on the overall research problem addressed. The discussion is fully supported by scholarly research, literature review, and analysis.

Proficient - Provides a discussion on the overall research problem addressed. The discussion is supported by scholarly research, literature review, and analysis. Minor details are missing.

Basic - Provides a limited discussion on the overall research problem addressed. The discussion is somewhat supported by scholarly research, literature review, and analysis. Relevant details are missing.

Below Expectations - Attempts to provide a discussion on the overall research problem addressed; however, the discussion is not supported by scholarly research, literature review, and analysis, and significant details are missing.

Non-Performance - The discussion on the overall research problem addressed is either nonexistent or lacks the components described in the assignment instructions.

#### **Discusses the Review of Related Research and Literature That is Clearly Related to the Applied Problem Statement Including a Comparison and Contrast of the Different Points of View and the Relationship of the Study to Previous Research**

Total: 5.00

Distinguished - Provides a comprehensive discussion on the professional and academic literature review. The discussion is fully supported by scholarly research, literature review, and analysis.

Proficient - Provides a discussion on the professional and academic literature review. The discussion is supported by scholarly research, literature review, and analysis. Minor details are missing.

Basic - Provides a limited discussion on the professional and academic literature review. The discussion is somewhat supported by scholarly research, literature review, and analysis. Relevant details are missing.

Below Expectations - Attempts to provide a discussion on the professional and academic literature review; however, the discussion is not supported by scholarly research, literature review, and analysis, and significant details are missing.

Non-Performance - The discussion on the professional and academic literature review is either nonexistent or lacks the components described in the assignment instructions.

**Discusses the Research Problem and Compares and Contrasts Possible Solutions to Solve the Problem, and Discussed the Legal and Tax Implications of the Possible Solutions**

Total: 6.00

Distinguished - Provides a comprehensive discussion on the analysis of the research problem. The discussion is fully supported by scholarly research, literature review, and analysis.

Proficient - Provides a discussion on the analysis of the research problem. The discussion is supported by scholarly research, literature review, and analysis. Minor details are missing.

Basic - Provides a limited discussion on the analysis of the research problem. The discussion is somewhat supported by scholarly research, literature review, and analysis. Relevant details are missing.

Below Expectations - Attempts to provide a discussion on the analysis of the research problem; however, the discussion is not supported by scholarly research, literature review, and analysis, and significant details are missing.

Non-Performance - The discussion on the Analysis of the Research Problem is either nonexistent or lacks the components described in the assignment instructions.

**Written Communication: Control of Syntax and Mechanics**

Total: 1.00

Distinguished - Displays meticulous comprehension and organization of syntax and mechanics, such as spelling and grammar. Written work contains no errors and is very easy to understand.

Proficient - Displays comprehension and organization of syntax and mechanics, such as spelling and grammar. Written work contains only a few minor errors and is mostly easy to understand.

Basic - Displays basic comprehension of syntax and mechanics, such as spelling and grammar. Written work contains a few errors which may slightly distract the reader.

Below Expectations - Fails to display basic comprehension of syntax or mechanics, such as spelling and grammar. Written work contains major errors which distract the reader.

Non-Performance - The assignment is either nonexistent or lacks the components described in the instructions.

**Written Communication: APA Formatting**

Total: 1.00

Distinguished - Accurately uses APA formatting consistently throughout the paper, title page, and reference page.

Proficient - Exhibits APA formatting throughout the paper. However, layout contains a few minor errors.

Basic - Exhibits limited knowledge of APA formatting throughout the paper. However, layout does not meet all APA requirements.

Below Expectations - Fails to exhibit basic knowledge of APA formatting. There are frequent errors, making the layout difficult to distinguish as APA.

Non-Performance - The assignment is either nonexistent or lacks the components described in the instructions.

**Written Communication: Page Requirement**

Total: 1.00

Distinguished - The length of the paper is equivalent to the required number of correctly formatted pages.

Proficient - The length of the paper is nearly equivalent to the required number of correctly formatted pages.

Basic - The length of the paper is equivalent to at least three quarters of the required number of correctly formatted pages.

Below Expectations - The length of the paper is equivalent to at least one half of the required number of correctly formatted pages.

Non-Performance - The assignment is either nonexistent or lacks the components described in the instructions.

## **Written Communication: Resource Requirement**

Total: 1.00

Distinguished - Uses more than the required number of scholarly sources, providing compelling evidence to support ideas. All sources on the reference page are used and cited correctly within the body of the assignment.

Proficient - Uses the required number of scholarly sources to support ideas. All sources on the reference page are used and cited correctly within the body of the assignment.

Basic - Uses less than the required number of sources to support ideas. Some sources may not be scholarly. Most sources on the reference page are used within the body of the assignment. Citations may not be formatted correctly.

Below Expectations - Uses an inadequate number of sources that provide little or no support for ideas. Sources used may not be scholarly. Most sources on the reference page are not used within the body of the assignment. Citations are not formatted correctly.

Non-Performance - The assignment is either nonexistent or lacks the components described in the instructions.