

OUTCOMES ASSESSMENT PLAN RESULTS 2015-16



Specialized Accounting Accreditation

Intended Student Learning Outcomes

This section contains program outcomes for each major within the Forbes School of Business & Technology, along with a brief summary of completed program outcome assessments. The Ashford University Assessment website link <https://assessment.ashford.edu/> is provided throughout the Principle 1 response where complete Forbes School of Business & Technology assessment summaries and statistics are available for IACBE review.

Each of the university's four Colleges is responsible for programmatic review of student learning and conducts program assessments on an ongoing basis. All Colleges use the same assessment plan components including format, terminology, assessment cycle, and reporting template to ensure consistency across all programs. The plan includes a predetermined assessment timeline that evaluates all online program outcomes within a two-and-one-half-year cycle. The Assessment website provides information on the university's assessment philosophy and model. The program assessment tab contains specific Executive Summaries, graphics, and statistics for all completed assessments.

Bachelor's Degree Programs

Bachelor of Arts in Accounting

Students completing the Bachelor of Arts in Accounting program will be able to:

- i. Demonstrate fundamental accounting principles and procedures;
- ii. Employ technology tools related to the area of accounting;
- iii. Analyze alternatives to complex accounting problems;
- iv. Integrate accounting and finance information in business decision making; and
- v. Analyze the legal, regulatory and ethical issues in the practice of accounting.

The assessment cycle at Ashford University runs from July 1st to June 31st. During this cycle, the previous year's data is analyzed, continuous improvement plans are developed, assessment plans are revised, and data is collected.

2015-2016 outcomes assessment results for this program are summarized below.

A. Bachelor of Arts in Accounting

2015-2016 Assessment Cycle: Program Learning Outcome #1 Demonstrate fundamental accounting principles and procedures.		
Measure	Target	Results

<p>Common Professional Component (CPC) Comprehensive Exam Subsection – Accounting Section (Direct)</p>	<p>Acceptable Target: Bachelor of Arts in Accounting students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Management section of the CPC comprehensive exam when compared to other competitive programs.</p> <p>Ideal Target: Bachelor of Arts in Accounting students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Management section of the CPC comprehensive exam when compared to other competitive programs.</p>	<p>On average, Bachelor of Arts in Accounting students ($M=631$, $N=255$) scored above the average of the Peregrine Academic Services Online Aggregate Pool ($M=541$), and above the average of the Traditional Aggregate Pool ($M=481$) on the Accounting section of the CPC comprehensive exam.</p>
<p>CPC Comprehensive (Direct)</p>	<p>Acceptable: 90% (of the sample selected) must score 400 or higher on the CPC comprehensive exam upon completion of the program.</p> <p>Ideal: 95% (of the sample selected) must score 400 or higher on the CPC comprehensive exam upon completion of the program.</p>	<p>250 out of 262 (87%) Bachelor of Arts in Accounting students from July 1, 2015 to June 30, 2016 scored 400 or higher on the CPC comprehensive exam ($M = 576.05$, $SD = 126.37$)</p>
<p>ACC 205 Final Paper (Direct)</p>	<p>Acceptable: 70% of Bachelor of Arts in Accounting students must receive a basic, proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.</p> <p>Ideal: 25% of Bachelor of Arts in Accounting students must receive a proficient or distinguished evaluation on relevant content criteria mapped to this PLO.</p>	<p>698 out of 1108 (63%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the introductory level.</p>
<p>End of Program Survey (Indirect)</p>	<p>Acceptable Target: 70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:</p> <ul style="list-style-type: none"> • I understand the learning objectives of my courses. <p>Ideal Target: 85% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:</p> <ul style="list-style-type: none"> • I understand the learning objectives of my courses. 	<p>91.85% of Bachelor of Arts in Accounting students upon completion of the program during the 2015-16 assessment cycle indicated that they agreed or strongly agreed that they understand the learning objective of my courses.</p>
<p>End of Program Survey (Indirect)</p>	<p>Acceptable Target: 70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:</p> <ul style="list-style-type: none"> • The curriculum was relevant to my professional needs. <p>Ideal Target: 85% or more of students exiting the program will express satisfaction on the End of Program</p>	<p>89.27% of Bachelor of Arts in Accounting students upon completion of the program during the 2015-16 assessment cycle indicated that they agreed or strongly agreed that the curriculum was relevant to their professional needs.</p>

	<p>Survey by indicating either “Agree” or “Strongly Agree.” The item to be used will be:</p> <ul style="list-style-type: none"> • The curriculum was relevant to my professional needs. 	
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2015-2016 Assessment Cycle: Program Learning Outcome #2		
Employ technology tools related to the area of accounting.		
Measure	Target	Results
CPC Subsection – Information Management Systems (Direct)	<p>Acceptable Target: Bachelor of Arts in Accounting students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Management section of the CPC comprehensive exam when compared to other competitive programs.</p> <p>Ideal Target: Bachelor of Arts in Accounting students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Management section of the CPC comprehensive exam when compared to other competitive programs.</p>	On average, Bachelor of Arts in Accounting students ($M=595$, $N=255$) scored above the average of the Peregrine Academic Services Online Aggregate Pool ($M=555$), and above the average of the Traditional Aggregate Pool ($M=611$) on the Information Management Systems section of the CPC comprehensive exam.
CPC Comprehensive (Direct)	<p>Acceptable: 90% (of the sample selected) must score 400 or higher on the CPC comprehensive exam upon completion of the program.</p> <p>Ideal: 95% (of the sample selected) must score 400 or higher on the CPC comprehensive exam upon completion of the program.</p>	250 out of 262 (87%) Bachelor of Arts in Accounting students from July 1, 2015 to June 30, 2016 scored 400 or higher on the CPC comprehensive exam ($M = 576.05$, $SD = 126.37$)
ACC 401 Final Paper (Direct)	<p>Acceptable: 70% of Bachelor of Arts in Accounting students must receive a basic, proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.</p> <p>Ideal: 25% of Bachelor of Arts in Accounting students must receive a proficient or distinguished evaluation on relevant content criteria mapped to this PLO.</p>	123 out of 208 (59.13 %) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Reinforced level.
End of Program Survey (Indirect)	<p>Acceptable Target: 70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either “Agree” or “Strongly Agree.” The item to be used will be:</p> <ul style="list-style-type: none"> • I understand the learning objectives of my courses. <p>Ideal Target: 85% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either “Agree” or “Strongly Agree.” The item to be used</p>	91.85% of Bachelor of Arts in Accounting students upon completion of the program during the 2015-16 assessment cycle indicated that they agreed or strongly agreed that they understand the learning objective of my courses.

	will be: • I understand the learning objectives of my courses.	
End of Program Survey (Indirect)	Acceptable Target: 70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be: • The curriculum was relevant to my professional needs. Ideal Target: 85% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be: • The curriculum was relevant to my professional needs.	89.27% of Bachelor of Arts in Accounting students upon completion of the program during the 2015-16 assessment cycle indicated that they agreed or strongly agreed that that the curriculum was relevant to their professional needs.

2015-2016 Assessment Cycle: Program Learning Outcome #3 Analyze alternatives to complex accounting problems.		
Measure	Target	Results
CPC Subsection – Business Leadership (Direct)	Acceptable Target: Bachelor of Arts in Accounting students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Management section of the CPC comprehensive exam when compared to other competitive programs. Ideal Target: Bachelor of Arts Accounting in students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Management section of the CPC comprehensive exam when compared to other competitive programs.	On average, Bachelor of Arts in Accounting students ($M=584$, $N=850$) scored above the average of the Peregrine Academic Services Online Aggregate Pool ($M=541$), and above the average of the Traditional Aggregate Pool ($M=481$) on the Business Leadership section of the CPC comprehensive exam.
CPC Comprehensive (Direct)	Acceptable: 90% (of the sample selected) must score 400 or higher on the CPC comprehensive exam upon completion of the program. Ideal: 95% (of the sample selected) must score 400 or higher on the CPC comprehensive exam upon completion of the program.	250 out of 262 (87%) Bachelor of Arts in Accounting students from July 1, 2015 to June 30, 2016 scored 400 or higher on the CPC comprehensive exam ($M = 576.05$, $SD = 126.37$)
ACC 407 Final (Direct)	Acceptable: 70% of Bachelor of Arts in students must receive a basic, proficient, or distinguished evaluation on relevant content criteria mapped to this PLO. Ideal: 25% of Bachelor of Arts in students must receive a proficient or distinguished evaluation on relevant content criteria mapped to this PLO.	370 out of 479 (77.24 %) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Mastered level.

End of Program Survey (Indirect)	<p>Acceptable Target: 70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either “Agree” or “Strongly Agree.” The item to be used will be:</p> <ul style="list-style-type: none"> • I understand the learning objectives of my courses. <p>Ideal Target: 85% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either “Agree” or “Strongly Agree.” The item to be used will be:</p> <ul style="list-style-type: none"> • I understand the learning objectives of my courses. 	91.85% of Bachelor of Arts in Accounting students upon completion of the program during the 2015-16 assessment cycle indicated that they agreed or strongly agreed that they understand the learning objective of my courses.
End of Program Survey (Indirect)	<p>Acceptable Target: 70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either “Agree” or “Strongly Agree.” The item to be used will be:</p> <ul style="list-style-type: none"> • The curriculum was relevant to my professional needs. <p>Ideal Target: 85% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either “Agree” or “Strongly Agree.” The item to be used will be:</p> <ul style="list-style-type: none"> • The curriculum was relevant to my professional needs. 	89.27% of Bachelor of Arts in Accounting students upon completion of the program during the 2015-16 assessment cycle indicated that they agreed or strongly agreed that that the curriculum was relevant to their professional needs.

<p align="center">2015-2016 Assessment Cycle: Program Learning Outcome #4 Integrate accounting and finance information in business decision making.</p>		
Measure	Target	Results
CPC Subsection – Business Integration and Strategic Management Section (Direct)	<p>Acceptable Target: Bachelor of Arts in Accounting students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Management section of the CPC comprehensive exam when compared to other competitive programs.</p> <p>Ideal Target: Bachelor of Arts in Accounting students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Management section of the CPC comprehensive exam when compared to other competitive programs.</p>	On average, Bachelor of Arts in Accounting students ($M=567, N=255$) scored above the average of the Peregrine Academic Services Online Aggregate Pool ($M=524$), and above the average of the Traditional Aggregate Pool ($M=573$) on the Business Integration and Strategic Management Section of the CPC comprehensive exam.
CPC Comprehensive (Direct)	Acceptable: 90% (of the sample selected) must score 400 or higher on the CPC comprehensive exam upon completion of the program.	250 out of 262 (87%) Bachelor of Arts in Accounting students from July 1, 2015 to June 30, 2016 scored 400 or higher on the CPC comprehensive exam ($M = 576.05, SD = 126.37$)

	Ideal: 95% (of the sample selected) must score 400 or higher on the CPC comprehensive exam upon completion of the program.	
ACC 206 Final (Direct)	Acceptable: 70% of Bachelor of Arts in Accounting students must receive a basic, proficient, or distinguished evaluation on relevant content criteria mapped to this PLO. Ideal: 25% of Bachelor of Arts in Accounting students must receive a proficient or distinguished evaluation on relevant content criteria mapped to this PLO.	160 out of 347 (68.88 %) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Mastered level.
End of Program Survey (Indirect)	Acceptable Target: 70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be: • I understand the learning objectives of my courses. Ideal Target: 85% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be: • I understand the learning objectives of my courses.	91.85% of Bachelor of Arts in Accounting students upon completion of the program during the 2015-16 assessment cycle indicated that they agreed or strongly agreed that they understand the learning objective of my courses.
End of Program Survey (Indirect)	Acceptable Target: 70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be: • The curriculum was relevant to my professional needs. Ideal Target: 85% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be: • The curriculum was relevant to my professional needs.	89.27% of Bachelor of Arts in Accounting students upon completion of the program during the 2015-16 assessment cycle indicated that they agreed or strongly agreed that that the curriculum was relevant to their professional needs.

2015-2016 Assessment Cycle: Program Learning Outcome #5

Analyze the legal, regulatory and ethical issues in the practice of accounting.

Measure	Target	Results
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CPC Subsection – Business Finance (Direct)	<p>Acceptable Target: Bachelor of Arts in Accounting students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Management section of the CPC comprehensive exam when compared to other competitive programs.</p> <p>Ideal Target: Bachelor of Arts in Accounting students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Management section of the CPC comprehensive exam when compared to other competitive programs.</p>	On average, Bachelor of Arts in Accounting students ($M=538$, $N=255$) scored above the average of the Peregrine Academic Services Online Aggregate Pool ($M=438$), and above the average of the Traditional Aggregate Pool ($M=471$) on the Business Finance section of the CPC comprehensive exam.
CPC Comprehensive (Direct)	<p>Acceptable: 90% (of the sample selected) must score 400 or higher on the CPC comprehensive exam upon completion of the program.</p> <p>Ideal: 95% (of the sample selected) must score 400 or higher on the CPC comprehensive exam upon completion of the program.</p>	250 out of 262 (87%) Bachelor of Arts in Accounting students from July 1, 2015 to June 30, 2016 scored 400 or higher on the CPC comprehensive exam ($M = 576.05$, $SD = 126.37$)
ACC 407 Final Paper (Direct)	<p>Acceptable: 70% of Bachelor of Arts in Accounting students must receive a basic, proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.</p> <p>Ideal: 25% of Bachelor of Arts in Accounting students must receive a proficient or distinguished evaluation on relevant content criteria mapped to this PLO.</p>	549 out of 748 (77.54 %) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Mastered level.
End of Program Survey (Indirect)	<p>Acceptable Target: 70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:</p> <ul style="list-style-type: none"> • I understand the learning objectives of my courses. <p>Ideal Target: 85% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:</p> <ul style="list-style-type: none"> • I understand the learning objectives of my courses. 	91.85% of Bachelor of Arts in Accounting students upon completion of the program during the 2015-16 assessment cycle indicated that they agreed or strongly agreed that they understand the learning objective of my courses.
End of Program Survey (Indirect)	<p>Acceptable Target: 70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:</p> <ul style="list-style-type: none"> • The curriculum was relevant to my professional needs. <p>Ideal Target: 85% or more of students exiting the program will express satisfaction on the End of Program</p>	89.27% of Bachelor of Arts in Accounting students upon completion of the program during the 2015-16 assessment cycle indicated that they agreed or strongly agreed that the curriculum was relevant to their professional needs.

	Survey by indicating either “Agree” or “Strongly Agree.” The item to be used will be: • The curriculum was relevant to my professional needs.	
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Summary of Assessment-- Bachelor of Arts in Accounting Program Outcome #4

The summary below provides a brief synopsis of the assessment/analysis of program outcome #4— Utilize and integrate accounting information in business decision making.

The student’s ability to utilize and integrate accounting information in business decision making is critical in the business world today and is vital to the graduates of this program. Overall, the student work selected indicates that, while student performance varies by the individual, the overall sampling confirms that assignments mapped to program outcome #4 meet the outcome well. The faculty evaluators found the assignments engaging and appropriate to the degree. Assignment recommendations suggest that maybe minor clarifications as noted in the summary will produce more consistent and better student work.

Across program learning outcomes, Bachelor of Arts in Accounting students met or exceeded the acceptable targets for all 2015-16 assignment-based direct measures. A review of the Bachelor of Arts in Accounting student targets by faculty is suggested to assure targets appropriately reflect expected student learning performance in the degree program. A complete Executive Summary and statistics on assessment are available on the Ashford University Assessment website at <https://assessment.ashford.edu/>.

Master’s Degree Programs

Master of Accountancy

Students completing the Master of Accountancy program will be able to:

- i. Develop technical knowledge and competency in the field of accountancy.
- ii. Evaluate how to research complex accounting issues using professional resources.
- iii. Articulate applied concepts and principles to real world problems.
- iv. Assess the relevancy, accuracy, and value of financial and nonfinancial information.
- v. Appraise ethical issues and decision alternatives by incorporating professional codes of conduct and social responsibility.