

National American University
Report on the Assessment of Student Learning and Achievement
Accounting Program
2010

Bachelor of Science in Accounting Program Mission

National American University’s Bachelor of Science in Accounting degree program provides learners with the opportunity to develop the skills, ethics, and technical knowledge required to enter the accounting profession in the public and private business sectors. The program graduates lifelong learners who are prepared to be competent professionals and have the foundation to pursue graduate studies.

Associate of Applied Science in Accounting Program Mission

National American University’s Associate of Applied Science in Accounting degree program provides learners with the specialized education necessary to obtain entry-level accounting clerk and bookkeeping positions. The program graduates lifelong learners who are prepared to be competent professionals and have the foundation to pursue a bachelor’s degree in accounting.

Learning Goals	Assessment Methods
<p>Graduates of the program will...</p> <p>Utilize critical thinking skills to analyze practical accounting problems and financial statements consistent with real-world situations.</p>	<p>In the past, students completed a direct course assessment at the end of the three-course intermediate accounting course series to assess the application of accounting concepts learned in the intermediate accounting course series, as well as certain concepts addressed in the federal income tax course series.</p> <p>In 2009, the benchmark for this assessment was not realized. Follow-up research revealed that many students had not completed the federal income tax course series prior to completing the comprehensive assessment. In addition, many students did not complete the three-course intermediate series in immediate succession. For such students, some time had elapsed before the topics introduced early on in the intermediate accounting course series were actually assessed.</p> <p>In 2010, the assessment was rewritten to remove the questions pertaining to federal income tax concepts. In addition, three examinations were created to be administered at the conclusion of each of the three intermediate accounting courses, so that the assessment of student learning would occur within a more appropriate time frame.</p>

	<p>The examinations were implemented during the fall, winter, and spring quarters of 2010-11. Results will be reviewed and reported in the November 2011 IACBE report.</p>
<p>Graduates of the program will...</p> <p>Demonstrate an ability to utilize generally accepted accounting principles and managerial/cost accounting practices.</p> <p>Utilize critical thinking skills to analyze practical accounting problems and financial statements consistent with real-world situations.</p>	<p>In the past, NAU faculty administered the Achievement Test for Accounting Graduates (ATAG) comprehensive exam created by the American Institute of Certified Public Accountants (AICPA) as a direct program assessment tool.</p> <p>In 2009, the benchmark for this assessment was not realized. Follow-up research revealed that the AICPA no longer updates or offers support for this assessment product. As a result, the accounting faculty discontinued its use and will develop a comprehensive accounting exam to replace the ATAG. The exam will be added as a requirement in the AC4290 Accounting Case Analysis course during the 2011-12 academic year.</p>
<p>Graduates of the program will...</p> <p>Demonstrate an ability to utilize generally accepted accounting principles and managerial/cost accounting practices.</p> <p>Utilize critical thinking skills to analyze practical accounting problems and financial statements consistent with real world situations.</p> <p>Demonstrate proficiency in both written and oral communication.</p> <p>Adhere to ethical guidelines governing the conduct of accountants.</p> <p>Demonstrate an ability to utilize taxation regulations and auditing practices.</p>	<p>NAU accounting students complete a program exit survey, as an indirect program assessment. They are asked to rate the accounting program content and instructional effectiveness within the educational program on a four-point scale in each of 18 specified areas.</p> <p>The benchmark was realized as accounting students rated their educational experience well above the benchmark mean of 2.5 in all 18 specified areas.</p> <p>No further action was required.</p>
<p>Graduates of the program will...</p> <p>Demonstrate an ability to utilize generally accepted accounting principles and managerial/cost</p>	<p>NAU accounting students participated in a comprehensive biennial survey of students, faculty, and staff in 2009; results were reviewed in 2010. All mean scores for survey items related to the accounting core were calculated to be at or above 3.5 on a five-</p>

<p>accounting practices.</p> <p>Utilize critical thinking skills to analyze practical accounting problems and financial statements consistent with real-world situations.</p> <p>Demonstrate proficiency in both written and oral communication.</p> <p>Adhere to ethical guidelines governing the conduct of accountants.</p> <p>Efficiently utilize current technology in accounting activities and analysis.</p> <p>Recognize the value of lifelong learning and the importance of participating in professional organizations.</p> <p>Integrate international operations into the accounting process.</p> <p>Demonstrate an ability to utilize taxation regulations and auditing practices.</p> <p>Be prepared for employment responsibilities and certification testing.</p>	<p>point scale.</p> <p>No further action was required.</p>
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