

### Neumann University Program Assessment Plan

<b>Program Name: Accounting (UG)</b>		<b>Submitted by: Janet Massey</b>
<b>School of Business</b>		<b>3-Year Cycle Span: AY 21/22 to 23/24</b>

	LO1	LO2	LO3	LO4
<b>Student Learning Outcome</b> Upon successful completion of the Accounting Program, the student will earn a BS degree and will:	Describe and explain the ethical and professional responsibilities of accountants in ensuring the integrity of financial information and ethical reasoning in decision making by demonstrating the values of Catholic Social Teaching and Franciscan values (Neumann’s RISES).	Demonstrate proficiency in and integrate the theory, policies and procedures of accounting, taxation, and auditing by analyzing and solving accounting, auditing and taxation assignments while applying critical thinking skills.	Communicate effectively in written and oral formats by applying oral and written communication skills including appropriate citation of resources in academic research.	Apply relevant professional and teamwork skills demonstrating the ability to work in a diverse environment through team projects, service-learning experience, and internships.
<b>Core Learning Outcome(s):</b>	Conscience and Compassion Reflect all creation	Comprehension Think critically, creatively, and analytically	Communication Communicate effectively	Contemplation Engage in meaningful reflection
<b>Related IDEA Objective(s):</b>	ACT 104:1E;3I;10I;13I ACT 320:1E; 3I;8I;10I;12I ACT 460:1E;3I;5I;8I;10I ACT 480: 1E;3I;8I; 9I;113	ACT 103:1E;3I;4I;13I ACT 104:1E;3I;10I;13I ACT 210:1E;3I;4I;13I ACT 211:1E;3I;4I;13I ACT 315:1E;3I;4I; 5I;13I ACT 320:1E;3I;8I;10I;12I. ACT 405:1E;2I;3I;4I ACT 406: 1E;3I;4I;9I ACT 420: 1E; 4I; 5I	ACT 104:1E;3I;10I;13I ACT 320:1E;3I;8I;10I;12I ACT 410:1E;3I;8I; ACT 480:1E;3I;8I;9I;13I ACT 460: 1E;3I;5I;8I;10I ACT 405: 1E; 2I;3I;4I ACT 420: 1E; 4I; 5I	ACT 103:1E;3I;4I;13I ACT320:1E;3I;8I;10I;12I ACT 480:1E;3I;8I;9I;13I ACT 460:1E;3I;5I;8I;10I BUS 394: 1E; 3I;8I;10I;12I
	Formative: ACT 104 ACT 320  Summative: ACT 460 ACT 480	Formative: ACT 103, 104 ACT 210, 211 ACT 420  Summative: ACT 315, 320 ACT 405, 406,480	Formative: ACT 104 ACT 320 ACT 410 ACT 420 Summative: ACT 405 ACT 460 ACT 480	Formative: ACT 103 ACT 320  Summative: ACT 460 ACT 480 BUS 394
<b>Academic Year for Assessment:</b>	<b>A/Y 21/22</b>	<b>A/Y 22/23</b>	<b>A/Y 23/24</b>	<b>AY 21/22</b>

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<b>Formative Assessment</b>	<p><b>ACT 104 Ethical Reflection Paper:</b> 70% of students will score 75% or higher self-reflection rubric and <i>RISES value checklist</i></p> <p><b>ACT 320 Service-Learning Activity and Reflection</b> 75% of students will score 80 or higher on the <i>SL rubric</i></p>	<p><b>ACT 103 Accounting Cycle Project:</b> At least 80% of students achieve at or above the developing level in all <i>project rubric criteria</i></p> <p><b>ACT 104 Financial Statement Project:</b> At least 80% of students achieve at or above the developing level in all <i>Financial Statement rubric criteria</i></p> <p><b>ACT 210 and 211 online homework assessment</b> at least 70% of students achieve at or above the accomplished level in all rubric criteria</p> <p><b>ACT 420 Group Research Project</b> 70% of students will score 70% or higher on the <i>Content Relevant Rubric</i></p>	<p><b>ACT 104 Financial Statement Project:</b> At least 80% of students achieve at or above the developing level in all <i>Financial Statement rubric criteria</i></p> <p><b>ACT 104 Ethical Reflection Paper:</b> 70% of students will score 75% or higher on the self-reflection rubric and <i>RISES value checklist</i></p> <p><b>ACT 320 Service-Learning Activity</b> At least 80% of students achieve at or above the developing level in all rubric criteria</p> <p><b>ACT 410 Fraud Presentation</b> At least 80% of students achieve at or above the developing level in all rubric criteria</p> <p><b>ACT 420 Group Research Project</b> 70% of students will score 70% or higher on the <i>Content Relevant Rubric</i></p>	<p><b>ACT 103 Accounting Cycle Project:</b> At least 80% of students achieve at or above the developing level in all <i>project rubric criteria</i></p> <p><b>ACT 104 Financial Statement Project:</b> At least 80% of students achieve at or above the developing level in all <i>Financial Statement rubric criteria</i></p> <p><b>ACT 320 Service-Learning Activity</b> At least 80% of students achieve at or above the developing level in all rubric criteria</p>
<b>Summative Assessment</b>	<p><b>ACT 460 Capstone Research Paper</b> At least 75% of students will achieve a score of 70 or higher on the capstone research paper rubric.</p> <p><b>ACT 480 Financial Statement Analyses Project Part 5-</b> ethical considerations. integrate the elements of critical</p>	<p><b>ACT 315 and ACT 320-unit exams</b> At least 80% of students achieve at or above the accomplished level in all rubric criteria</p> <p><b>ACT 405</b> At least 70% of students will achieve a score of 70 or higher on quizzes, midterm, and final exam.</p>	<p><b>ACT 405 Case studies</b> At least 80% of students achieve at or above the accomplished level in all <i>Case Study rubric criteria</i></p> <p><b>ACT 460 Capstone Research Paper</b> At least 75% of students will achieve a score of 70 or higher on the capstone research paper rubric.</p>	<p><b>ACT 460 Capstone Research Paper</b> At least 75% of students will achieve a score of 70 or higher on the capstone research paper rubric.</p> <p><b>ACT 480 Team Project</b> At least 70% of students achieve at or above the developing level in the teamwork rubric</p>

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	thinking and ethical theory relative to forensic accounting while applying the Neumann University RISES values. At least 75% of students will achieve a score of 70 or higher on the ethical considerations paper rubric.	<p><b>ACT 406 Comprehensive Tax Return.</b> At least 80% of students will complete return with a score of 80 or higher on the Tax Return Rubric.</p> <p><b>ACT 460 Capstone Research Paper</b> At least 75% of students will achieve a score of 70 or higher on the capstone research paper rubric.</p> <p><b>ACT 480 Team Project</b> At least 70% of students achieve at or above the developing level in the teamwork rubric</p>	<p><b>ACT 480 Team Project</b> At least 70% of students achieve at or above the developing level in the teamwork rubric</p>	<p><b>BUS 394 Internship:</b> At least 80% of students achieve at or above the accomplished level provided by the <i>site supervisor evaluation</i></p>
<b>Indirect Assessment</b>	Student ratings of relevant objectives will be at or above the IDEA norm.	Student ratings of relevant objectives will be at or above the IDEA norm.	Student ratings of relevant objectives will be at or above the IDEA norm.	Student ratings of relevant objectives will be at or above the IDEA norm.

#### Student Learning Outcomes

**LO 1 Describe and explain the ethical and professional responsibilities of accountants in ensuring the integrity of financial information and ethical reasoning in decision making by demonstrating the values of Catholic Social Teaching and Franciscan values (Neumann’s RISES).**

**Objective 1.1:** Students will be able to demonstrate an ability to identify ethical issues in accounting, auditing and taxation

**Objective 1.2:** Students will be able to demonstrate knowledge of the legal, ethical and regulatory environment of accounting, auditing and taxation

**Objective 1.3:** Students will be able to demonstrate the importance of the accounting discipline in maintaining high standards of integrity in business recognizing that fidelity in financial statement reporting has for orderly financial market operations.

**LO 2: Demonstrate proficiency in and integrate the theory, policies and procedures of accounting, taxation, and auditing by analyzing and solving accounting, auditing and taxation assignments while applying critical thinking skills.**

Objective 2.1: 4 Students will understand the sequence (steps) of accounting procedures used to record, classify, summarize, and report economic events (often termed the Accounting Cycle

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Objective 2.2 Students will be able to demonstrate an understanding of the concepts and theories of generally accepted accounting principles (GAAP) and generally accepted auditing standards (GAAS) and Internal Accounting Standards (IAS)

Objective 2.3 Students will be able to demonstrate an understanding of assertions under professional standards and the ability to apply them and to identify the stages of an audit as well as the Fundamental Principles which apply to work of an independent auditor.

Objective 2.4: Students will be able to demonstrate ability to analyze financial statements from a user/investor perspective.

Objective 2.5 Students will be able to use fundamental accounting processes, properly record ordinary business transactions for a corporation, partnership, and sole proprietor.

### **LO 3 Communicate effectively in written and oral formats by applying oral and written communication skills including appropriate citation of resources in academic research.**

**Objective 3.1:** Students will exhibit competence in developing clear, effectively written documents which highlight accounting, auditing, or taxation activities.

**Objective 3.2:** Students will be able to communicate clearly and effectively in composing and delivering oral presentations.

### **LO 4. Apply relevant professional and teamwork skills demonstrating the ability to work in a diverse environment through team projects, service-learning experience, and internships**

Objective 4.1: Students will be able to work with others in team environments and assume leadership positions within the team.

Objective 4.2: Students will be able to apply relevant professional and teamwork skills in preparation for the accounting profession

Objective 4.3: Students will gain practical experience and be exposed to working environment by participating in internships in the area of business and or accounting, bringing career experience through workplace internship into future employment.

Objective 4.4: Students will gain insight into servant leadership recognizing an important goal of leadership is to serve.