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WILLIAM WOODS  
UNIVERSITY

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**Accounting Annual Assessment 2022-2023**

**ACCOUNTING ANNUAL ASSESSMENT 2022-2023** **1**

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# Annual Assessment 2022-2023

## Accounting

### Program Profile

#### Program Mission Statement

*Please insert your program mission statement here*

The mission of the Business Program of William Woods University is to provide a quality, learning environment that empowers students to succeed in their professional endeavors and/or to continue their education.

#### Program Data

##### Delivery Method

Traditional On Campus (selected)

Online

Hybrid

##### Students Majors 2022-2023

21

##### Student Majors 2021-2022

19

##### Student Minors 2022-2023

4

##### Student Minors 2021-2022

4

#### Concentrations 2022-2023

*If your program contains concentrations, please list the concentrations and the number of students identified within each concentration.*

The BS in Accounting does not include concentrations.

#### Concentrations 2021-2022

*If your program contains concentrations, please list the concentrations and the number of students identified with each concentration.*

The BS in Accounting does not include concentrations.

#### Student Demographics

*What are the program goals for student retention, persistence, and degree completion? What do the persistence numbers mean to the faculty in the program? Are the persistence numbers what the program expected? If not, how could the numbers improve?*

Students who believe they would like to obtain a degree in accounting when they enter as freshmen are able to begin the process of determining whether accounting is the correct field by enrolling in ACC 240 and ACC 241. These are introductory accounting courses and there is a notable difference in the grades and the level of enjoyment and aptitude between students who should become accountants and those who should not. By the end of ACC 241 a few students are eliminated from progressing as accounting majors.

There is also a second point of elimination, after Intermediate Accounting I. This class takes the student from bookkeeping to accounting and if that journey is one that reveals a lack of enjoyment or aptitude then students will change their major at this point. If they continue after Intermediate Accounting I, they will most likely graduate with an accounting degree. Of note, students who do major in accounting have had a retention rate of 75% compared to the University rate of 71.5%. The program graduation rate is 63% compared to the university average of 50%. Students majoring in accounting generally persist to graduation.

### **Optimal Enrollment**

*Considering current human and physical resources, what is the optimal enrollment for the program?*

30

### **Is the Program Externally Accredited**

Yes (selected)

No

### **External Accreditation**

*Name the Accrediting Agency or entity including the last review/approval. Is there an accrediting body for the field of study? If yes, what is the name of the group. Is the program seeking accreditation? If no, why?*

The Accounting program at WWU is accredited by the ACBSP. The accounting program received approval that was submitted to ACBSP in 2017. The next quality assurance report was submitted to ACBSP in February 2019 and received notification of the removal of the last condition. However, the ACBSP board requested a new condition with updates in 2021.

### **Admissions and Marketing Materials**

*Reflect on the current marketing materials used for the program. Please attach screen shots of the website or any material you are referencing in this section. What changes, if any, should be made to the material? Are there recommendations on how to modify the current material?*

The current marketing materials are adequate for this program however, with changes to the curriculum, namely the addition of Taxation II and Government & Nonprofit Accounting some materials will need to be updated.

### **Marketing Material**

ACC.docx

Accounting\_Peregrine\_Data\_updated\_5.10.23.xlsx

## Program Assessment

### Standard/Outcome

| Identifier | Description  |
|------------|--|
| WWU2021.1  | Knowledge and Scholarship: Demonstrate current knowledge and educational expertise in an academic or professional discipline engaging students in the process of academic discovery. |

### Additional Standards/Outcomes

| Identifier       | Description   |
|------------------|---|
| ACBSP-2009.1     | Leadership: Administrators (chief academic officers, deans, department chairs) and faculty must personally lead and be involved in creating and sustaining values, business school or program directions, performance expectations, student focus, and a leadership system that promotes performance excellence. The values and expectations must be integrated into the business school or program's leadership system and the business school or program must continuously learn, improve, and address its societal responsibilities and community involvement. |
| ACBSP-2009.4     | Measurement and Analysis of Student Learning and Performance: Business schools and programs must have an outcomes assessment program with documentation of the results and evidence that the results are being used for the development and/or improvement of the institution's academic programs. Each business school or program is responsible for developing its own outcomes assessment program.   |
| ACBSP-2009.4.2   | Selection and Use of Information Results The business school or program should report and explain the improvements it has made to its programs based on information obtained from its benchmarking and outcomes assessment programs.  |
| ACBSP-2009.4.2.a | What are your current levels and trends (three to five years) in key measures and/or indicators? (illustrated by graphs, tables, or figures)  |
| ACBSP-2009.4.2.b | What are your benchmark or comparison institution's current levels and trends (three to five years) in key measures and/or indicators? (illustrated by graphs, tables, or figures)  |
| ACBSP-2009.4.3   | Selection and Use of Comparative Information Data Describe the business school or program's selection, management, and use of benchmarking (comparing to best practices) or comparison (comparing with similar business schools or programs) information and data to improve overall performance.   |
| ACBSP-2009.4.3.a | How do you determine what information and data is important to compare?   |
| ACBSP-2009.4.3.b | What criteria do you use in seeking comparative information and data from within the academic community?  |
| ACBSP-2009.4.3.c | What criteria do you use in seeking comparative information and data from outside the academic community?   |
| ACBSP-2009.4.3.d | Have you used comparative information and data to set targets and/or to encourage performance improvements?   |
| ACBSP-2009.4.3.e | How do you evaluate and improve the deployment of comparative information and data?   |
| ACBSP-2009.4.3.f | How do you evaluate and improve the effectiveness of comparative information and data?  |
| ACBSP-2009.4.4   | >4.1 Selection and Use of Information and Data  |
| ACBSP-2009.4.4.a | How do you evaluate your student learning and performance processes?  |
| ACBSP-2009.4.4.b | How do you use the results of that evaluation to make changes or modifications to your student learning and performance processes?  |
| ACBSP-2009.4.a   | Do you have an outcomes assessment program? If you answered yes to question a, briefly describe.  |
| ACBSP-           | How are student learning outcomes appropriate to the rigor and breadth of the degree  |

|                          |   |
|--------------------------|---|
| <b>2009.4.b</b>          | established?  |
| <b>ACBSP-2009.4.c</b>    | Does the program design involve the demonstration of such skills as analysis, comprehension, communication, and effective research?   |
| <b>ACBSP-2009.4.CRIT</b> | CRITERIA Use the following to document the extent to which the business school or program meets the standard for Measurement and Analysis of Student Learning and Performance. Attempt to answer all criteria. Justify or explain a plan to address criteria not currently being addressed. ACBSP believes that the learning outcomes of the education process are of paramount importance. Student learning outcomes cover a wide range of skills, knowledge, and attitudes that can be influenced by the educational experience. Therefore, when implementing a student learning outcomes assessment program, careful consideration must be given to the learning outcomes that are most important to the missions of the institution and business school or program. Accordingly, a business school or program must have established a learning outcomes assessment program to indicate the effectiveness of the process, as well as new directions it might take. The diversity of educational institutions, coupled with other characteristics unique to a given college or university, suggests that learning outcomes assessments may be conducted differently at each school. While the emphases may vary, the learning outcomes assessment plan implemented must approximate the learning outcomes assessment standard herein described. |
| <b>ACBSP-2009.4.d</b>    | What internal learning outcomes assessment information and data do you gather and analyze?  |
| <b>ACBSP-2009.4.e</b>    | What external learning outcomes assessment information and data do you gather and analyze?  |
| <b>ACBSP-2009.4.f</b>    | Do you make needed information and data accessible to faculty, staff, and students?   |
| <b>ACBSP-2009.4.g</b>    | Do you have a process to keep your information and data availability mechanisms current with education service needs?   |
| <b>ACBSP-2009.4.h</b>    | Do you assess learning outcomes throughout the student's career, not just as an end process?  |
| <b>ACBSP-2009.4.i</b>    | How does evaluated student performance compare to intended learning outcomes?   |
| <b>ACBSP-2009.4.j</b>    | Do you have measures/indicators for tracking your business school or program's overall performance?   |
| <b>ACC.1</b>             | Demonstrate a solid basis of knowledge of the law, ethics and economics.  |
| <b>ACC.2</b>             | Apply quantitative and qualitative skills to accounting and business problems, transferring knowledge from one situation to another.  |
| <b>ACC.3</b>             | Demonstrate proficiency in the application of spreadsheet and other accounting software.  |
| <b>ACC.4</b>             | Evaluate issues relating to the basic concepts of payroll, taxation, and auditing.  |
| <b>ACC.5</b>             | Evaluate issues relating to the advanced concepts of financial aid and managerial accounting.   |
| <b>ACC.6</b>             | Analyze financial statements and other communications to determine the strengths and weaknesses of a business entity.   |
| <b>ACC.7</b>             | Determine appropriate career paths based on actual experience obtained in a professional business environment.  |

### **Alignment to the University Objectives**

*Please discuss the Program alignment to the University Objectives. Specific evidence is not to be uploaded, but discussion is expected of the assignment, and intentionality of how the objective is met with program curriculum.*

The Accounting Program course objectives align with the Business Administration program objectives which align with the Business Administration mission statement. The Business Administration faculty aligned its mission statement to the University Mission statement (hence the University Learning Outcomes). The Business Administration mission statement includes the words "professional endeavors" to support the major field competence objective. The word "empowers" supports the self-liberation objective. Lastly, the "words continue their education" supports the lifelong education objective.

The mission statement does not include the word “ethics” in its mission statement, but is implied in the wording “exceptional learning environment”.

Aligned to the program mission statement, the seven program objectives support the University Student Learning Outcomes. The objectives include the wording: analyze data, interpret real-world phenomena, demonstrate leadership, communicate clearly, formulate and justify decision-making, assess complex ethical issues, interpret human dynamics, utilize computer related applications and integrate business concepts. Each course in this program supports and contributes to expanding students’ knowledge. Faculty developed their courses to align with the Business Administration program’s mission statement and program objectives. The course descriptions provide evidence of this alignment. Course descriptions include wording such as analyze financial data using software tools, evaluate the application of accounting concepts, formulate business communication processes, demonstrate a basis of law, ethics, and economics, investigate financial and managerial accounting functions, identify essential forms of business organizations, produce Excel spreadsheets, and defend logical positions of ethical issues.

The Accounting Program also includes a required internship. Internships provide students the opportunity for hands-on application of the theories and applications they have learned in the classroom. Below are the accounting program specific objectives and courses that align with the University Student Learning Outcomes.

1. Major Field Competence: Students will demonstrate excellence in an academic or professional discipline, and engage in the process of academic discovery.

ACC 240 Principles of Accounting I

ACC 240 Principles of Accounting II

ACC 312 Intermediate Accounting I

ACC 322 Intermediate Accounting II

ACC 319 Taxation I

ACC 379 Taxation II

ACC 343 Cost and Managerial Accounting

ACC 425 Government & Nonprofit Accounting

ACC 430 Investments with Financial Statement Analysis

ACC 441 Auditing

BUS 335 Business Law

BUS 415 Corporate Finance

BUS 450 Business Police and Practices

ACC 403 Accounting Internship

2. Ethics: Students will exhibit values and behaviors that address self- respect and respect for others that will enable success and participation in the larger society.

BUS 335 Business Law

BUS 214 Business Ethics

ACC 425 Government & Nonprofit Accounting

ACC 319 Taxation I

ACC 379 Taxation II

ACC 441 Auditing

3. Self-Liberation: Students will develop an honest understanding and appreciation of themselves and others resulting in an ability to make individual decisions.

ACC 319 Taxation I

ACC 379 Taxation II

ACC 441 Auditing

ECN 251 Macroeconomics

ECN 252 Microeconomics

MAT 114 Elementary Statistics

MIS 125 Productivity Tools

BUS 335 Business Law

BUS 214 Business Ethics

BUS 450 Business Police and Practices

ACC 403 Accounting Internship

4. Lifelong Education: Students will possess an intellectual curiosity and desire for continual learning both within and beyond formal education in preparation for participation in a global society.

ACC 319 Taxation I

ACC 379 Taxation II

ACC 441 Auditing

ECN 251 Macroeconomics

ECN 252 Microeconomics

MAT 114 Elementary Statistics

MIS 125 Productivity Tools

BUS 335 Business Law

BUS 214 Business Ethics

BUS 450 Business Police and Practices

ACC 403 Accounting Internship

### General Education Alignment to Program

*How do the General Education criteria align with Program Objectives? What courses within the program build upon skills learned from general education courses (please list the program course and the general education criteria)? The General Education clusters are attached to the document below.*

#### General Education -Secondary Objectives

#### Course that address each Secondary Objective

- |                                    |  |
|------------------------------------|--|
| 1. <b>Written Communication</b>    | <b>ACC 403</b>                               |
| 2. <b>Oral Communication</b>       | <b>ACC 403</b>                               |
| 3. <b>Information Literacy</b>     | <b>ACC 312, 322, 430</b>                     |
| 4. <b>Historical Perspective</b>   | <b>ACC 441, BUS 335</b>                      |
| 5. <b>Natural Science</b>          | <b>None</b>                                  |
| 6. <b>Math</b>                     | <b>MAT 114, BUS 415, and all ACC courses</b> |
| 7. <b>Expression and Invention</b> | <b>BUS 335</b>                               |
| 8. <b>Inquiry and Analysis</b>     | <b>ECN 251, 252</b>                          |
| 9. <b>Culture and Communities</b>  | <b>BUS 214</b>                               |

GE\_Cluster\_Descriptions\_FINAL\_Version\_Approved.docx

### NSSE Objectives Discussed Spring 2022

#### Program Alignment to NSSE Objectives

*Faculty discussed the most recent NSSE results in spring of 2022 and identified universal objectives for all academic content. Please articulate what the program is doing to further students' knowledge and skills in the following areas: 1C- Explained course material to one or more students; 2E - Tried to better understand someone else's view by imagining how an issues looks from his/her perspective; 4C-Analyzing an idea, experience, or line of reasoning in depth by examining its parts; 4D- Evaluating a point of view, decision, or information source. Please describe the activities used and the impact on student learning.*

The accounting program was able to integrate the four NSSE objectives as follows:

1C-incorporating participatory exercises in ACC 312 which every student is required to participate in identifying various standards setting organizations in Financial Accounting.

2E-bringing together accounting majors and other business majors in BUS 450 to collaborate on the Capsim program.

4C-preparing and analyzing financial statements for government and nonprofit entities in ACC 425.

4D-discussing the heirarchy of standards setting bodies in ACC 312



|   |  |      |   |   |      |   |   |   |   |   |
|---|--|------|---|---|------|---|---|---|---|---|
| <b>ACBSP-2009.4</b> Measurement and Analysis of Student Learning and Performance: Business schools and programs must have an outcomes assessment program with documentation of the results and evidence that the results are being used for the development and/or improvement of the institution's academic programs. Each business school or program is responsible for developing its own outcomes assessment program. |  |      | R | R | A    | R | R | R | R | R |
| <b>ACC.1</b> Demonstrate a solid basis of knowledge of the law, ethics and economics.   |  | R    | I | M | A    |   | R | R |   |   |
| <b>ACC.2</b> Apply quantitative and qualitative skills to accounting and business problems, transferring knowledge from one situation to another.   |  | R, A |   |   | A, M |   |   |   | I |   |
| <b>ACC.3</b> Demonstrate proficiency in the application of spreadsheet and other accounting software.   |  | R    |   |   | A, M |   |   |   |   | I |
| <b>ACC.4</b> Evaluate issues relating to the basic concepts of payroll, taxation, and auditing.   |  |      |   |   | A    |   |   |   |   |   |
| <b>ACC.5</b> Evaluate issues relating to the advanced concepts of financial aid and managerial accounting.  |  | R    |   |   | A, M |   |   |   |   |   |
| <b>ACC.6</b> Analyze financial statements and other communications to determine the strengths and weaknesses of a business entity.  |  | R    |   |   | A, M |   |   |   |   |   |
| <b>ACC.7</b> Determine appropriate career paths based on actual experience obtained in a professional business environment.   |  |      |   |   |      |   |   |   |   |   |

**Changes to Curriculum**

*Are there any changes made to the curriculum map for this academic year? If so, please describe the program changes made along with the rationale for why and the impact the change should have on student learning?*

Added an assessment item to ACC.5 which was performed in ACC 343 Cost and Managerial Accounting.

## Assessment Map

### Assessment Map for Accounting Curriculum Map

| Standard/Outcome   |   |   |
|--|---|---|
| ACC.1 Demonstrate a solid basis of knowledge of the law, ethics and economics. |   |   |
| Assessment Measures  |   |   |
| <b>ACC 240</b>   |   |   |
| <b>Assessment Measure</b>  | <b>Criterion</b>  | <b>Attachments</b>                            |
| Direct - External Testing  | The Peregrine inbound test will provide a benchmark for the value added to the Peregrine outbound test. Scores were 33% for Legal, 33% for Ethics, and 33% for Economics. | Accounting_Peregrine_Data_updated_5.4.21.xlsx |
| <b>ACC 450</b>   |   |   |
| <b>Assessment Measure</b>  | <b>Criterion</b>  | <b>Attachments</b>                            |
| Indirect - External Evaluation   | 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam.   |   |

| Standard/Outcome   |  |   |
|--|--|---|
| ACC.2 Apply quantitative and qualitative skills to accounting and business problems, transferring knowledge from one situation to another. |  |   |
| Assessment Measures  |  |   |
| <b>ACC 240</b>   |  |   |
| <b>Assessment Measure</b>  | <b>Criterion</b>   | <b>Attachments</b>                            |
| Direct - External Testing  | The Peregrine inbound test will provide a benchmark for the value added to the Peregrine outbound test. Inbound average score for Accounting was 30%, and for Quantitative 30% | Accounting_Peregrine_Data_updated_5.4.21.xlsx |
| <b>ACC 425</b>   |  |   |
| <b>Assessment Measure</b>  | <b>Criterion</b>   | <b>Attachments</b>                            |
| Direct - Journal Entry   | Students will earn an average score of 80% on governmental accounting and budgetary journal entries.   |   |
| <b>BUS 450</b>   |  |   |
| <b>Assessment Measure</b>  | <b>Criterion</b>   | <b>Attachments</b>                            |

|                                |   |  |
|--------------------------------|---|--|
| Indirect - External Evaluation | 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. |  |
|--------------------------------|---|--|

Standard/Outcome  
ACC.3 Demonstrate proficiency in the application of spreadsheet and other accounting software.

Assessment Measures

| ACC 240                   |   |   |
|---------------------------|---|---|
| Assessment Measure        | Criterion   | Attachments                                   |
| Direct - External Testing | The Peregrine inbound test will provide a benchmark for the value added to the Peregrine outbound test. Inbound scores were 30% and 30% for Accounting and Quantitative respectively. | Accounting_Peregrine_Data_updated_5.4.21.xlsx |

| ACC 321                |  |             |
|------------------------|--|-------------|
| Assessment Measure     | Criterion  | Attachments |
| Direct - End of Course | 80% of students will master this objective. Students completed comprehensive payroll project and the average score was 99.5% |             |

| BUS 450                        |   |             |
|--------------------------------|---|-------------|
| Assessment Measure             | Criterion   | Attachments |
| Indirect - External Evaluation | 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. |             |
| Direct - Presentation          | 80% of students will score at least an 8, from a scale of 1 to 10, from the CapSim presentation rubric.           |             |

Standard/Outcome  
ACC.4 Evaluate issues relating to the basic concepts of payroll, taxation, and auditing.

Assessment Measures

| ACC 240                   |   |   |
|---------------------------|---|---|
| Assessment Measure        | Criterion   | Attachments                                   |
| Direct - External Testing | The Peregrine inbound test will provide a benchmark for the value added to the Peregrine outbound test. Scores for Accounting and | Accounting_Peregrine_Data_updated_5.4.21.xlsx |

|  |   |  |
|--|---|--|
|  | Auditing were 30% and 23% respectively. |  |
|--|---|--|

| <b>ACC 321</b>                 |  |  |
|--------------------------------|--|--|
| <b>Assessment Measure</b>      | <b>Criterion</b>   | <b>Attachments</b>   |
| Direct - End of Course         | 80% of students will master this objective. Students completed comprehensive payroll project and the average score was 99.5% | Exams___Payroll_Project_Comprehensive_Payroll_Project_2_.zip |
| Indirect - External Evaluation | 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam.            | Accounting_Peregrine_Data_updated_5.4.21.xlsx                |

| <b>BUS 450</b>                 |   |                    |
|--------------------------------|---|--------------------|
| <b>Assessment Measure</b>      | <b>Criterion</b>  | <b>Attachments</b> |
| Indirect - External Evaluation | 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. |                    |

Standard/Outcome  
ACC.5 Evaluate issues relating to the advanced concepts of financial aid and managerial accounting.

Assessment Measures

| <b>ACC 240</b>            |   |   |
|---------------------------|---|---|
| <b>Assessment Measure</b> | <b>Criterion</b>  | <b>Attachments</b>                            |
| Direct - External Testing | The Peregrine inbound test will provide a benchmark for the value added to the Peregrine outbound test. Inbound Accounting averages were 30%. | Accounting_Peregrine_Data_updated_5.4.21.xlsx |

| <b>ACC 343</b>            |   |                    |
|---------------------------|---|--------------------|
| <b>Assessment Measure</b> | <b>Criterion</b>  | <b>Attachments</b> |
| Direct - Final Exam       | 80% of students will score 90% or above on Flexible Budget. |                    |

| <b>ACC 450</b>                 |   |                    |
|--------------------------------|---|--------------------|
| <b>Assessment Measure</b>      | <b>Criterion</b>  | <b>Attachments</b> |
| Indirect - External Evaluation | 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. |                    |

Standard/Outcome

ACC.6 Analyze financial statements and other communications to determine the strengths and weaknesses of a business entity.

Assessment Measures

| ACC 240                   |  |   |
|---------------------------|--|---|
| Assessment Measure        | Criterion  | Attachments                                   |
| Direct - External Testing | The Peregrine inbound test will provide a benchmark for the value added to the Peregrine outbound test. The average inbound score on the Peregrine was 35.80%. | Accounting_Peregrine_Data_updated_5.4.21.xlsx |

| BUS 450                        |   |             |
|--------------------------------|---|-------------|
| Assessment Measure             | Criterion   | Attachments |
| Indirect - External Evaluation | 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. |             |

Standard/Outcome

ACC.7 Determine appropriate career paths based on actual experience obtained in a professional business environment.

Assessment Measures

| ACC 403                     |  |             |
|-----------------------------|--|-------------|
| Assessment Measure          | Criterion  | Attachments |
| Direct - Observation Report | 100% of the students will receive positive evaluations from their internship employer/supervisors. |             |

Standard/Outcome

ACBSP-2009.4 Measurement and Analysis of Student Learning and Performance: Business schools and programs must have an outcomes assessment program with documentation of the results and evidence that the results are being used for the development and/or improvement of the institution's academic programs. Each business school or program is responsible for developing its own outcomes assessment program.

Assessment Measures

| ACC 240            |  |   |
|--------------------|--|---|
| Assessment Measure | Criterion  | Attachments                                   |
| Direct - External  | The Peregrine inbound test will provide a benchmark for the value added to the Peregrine | Accounting_Peregrine_Data_updated_5.4.21.xlsx |

|                                |   |                    |
|--------------------------------|---|--------------------|
| Testing                        | outbound test. The overall average score on the inbound peregrine was 35.80%.                                     |                    |
| <b>BUS 450</b>                 |   |                    |
| <b>Assessment Measure</b>      | <b>Criterion</b>  | <b>Attachments</b> |
| Indirect - External Evaluation | 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. |                    |

### Changes to the Assessment Map

*Are there any changes made to the Assessment map for this academic year? If so, please describe the assessment changes made along with the rationale for why and include the impact the change should have on student learning?*

- The Payroll Project assessment item for ACC 321 Accounting for Payroll was added to program objective ACC.3, since the Payroll Project is completed in the Excel spreadsheet application.
- Assessment measures previously included in ACC 430 Investments & Financial Statement Analysis were moved to BUS 450 Business Policy and Procedures, since students are now completing the outbound Peregrine in that course.
- An assessment item was added to program objective ACC.5. This assessment was performed in ACC 343 Cost & Managerial Accounting.
- An assessment item was added to program objective ACC.2. This assessment was performed in ACC 425 Government & Nonprofit Accountin.

## Assessment Findings

### Assessment Findings for the Assessment Measure level for Accounting Curriculum Map

#### Standard/Outcome

ACBSP-2009.4 Measurement and Analysis of Student Learning and Performance: Business schools and programs must have an outcomes assessment program with documentation of the results and evidence that the results are being used for the development and/or improvement of the institution's academic programs. Each business school or program is responsible for developing its own outcomes assessment program.

#### Assessment Measures

| ACC 240                   |   |  |  |                        |
|---------------------------|---|--|--|------------------------|
| Assessment Measure        | Criterion   | Summary  | Attachments of the Assessments                 | Improvement Narratives |
| Direct - External Testing | Has the criterion The Peregrine inbound test will provide a benchmark for the value added to the Peregrine outbound test. The overall average score on the inbound peregrine was 35.80%. been met yet?<br>Met | The average inbound Peregrine score was 37.33%. The Peregrine Data is attached | Accounting_Peregrine_Data_updated_5.10.23.xlsx |                        |

| BUS 450                        |  |   |  |   |
|--------------------------------|--|---|--|---|
| Assessment Measure             | Criterion  | Summary   | Attachments of the Assessments   | Improvement Narratives  |
| Indirect - External Evaluation | Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?<br>Not met | WWU accounting majors scored higher than the ACBSP average in the subjects of Accounting & Economics, but all other scores were lower than the ACBSP average. | Individual_Outbound_ACC_Peregrine_Results_Report.xlsx<br>ACC_outbound_internal_analysis_22_23.xlsx | - Revise Assignment for Assessment: With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters. |

#### Standard/Outcome

ACC.1 Demonstrate a solid basis of knowledge of the law, ethics and economics.

Assessment Measures

| <b>ACC 240</b>            |  |   |  |                               |
|---------------------------|--|---|--|-------------------------------|
| <b>Assessment Measure</b> | <b>Criterion</b>   | <b>Summary</b>  | <b>Attachments of the Assessments</b>          | <b>Improvement Narratives</b> |
| Direct - External Testing | Has the criterion The Peregrine inbound test will provide a benchmark for the value added to the Peregrine outbound test. Scores were 33% for Legal, 33% for Ethics, and 33% for Economics. been met yet?<br>Met | The Peregrine scores were 36% for Legal, 50% for Ethics, and 38% for Economics. | Accounting_Peregrine_Data_updated_5.10.23.xlsx |                               |

| <b>BUS 450</b>                 |  |  |  |   |
|--------------------------------|--|--|--|---|
| <b>Assessment Measure</b>      | <b>Criterion</b>   | <b>Summary</b>   | <b>Attachments of the Assessments</b>  | <b>Improvement Narratives</b>   |
| Indirect - External Evaluation | Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?<br>Not met | While WWU accounting majors were above the ACBSP average in Economics, (52.5 for WWU students versus 49.5 for ACBSP average), they fell below the ACBSP averages in Law and Ethics. Scores were 45 in Law and Ethics for WWU accounting majors, and 51.5 and 58.6 respectively for the ACBSP averages. | Individual_Outbound_ACC_Peregrine_Results_Report.xlsx<br>ACC_outbound_internal_analysis_22_23.xlsx | - Revise Assignment for Assessment: With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters. |

Standard/Outcome

ACC.2 Apply quantitative and qualitative skills to accounting and business problems, transferring knowledge from one situation to another.

Assessment Measures

| <b>ACC 240</b>            |   |  |  |                               |
|---------------------------|---|--|--|-------------------------------|
| <b>Assessment Measure</b> | <b>Criterion</b>  | <b>Summary</b>   | <b>Attachments of the Assessments</b>          | <b>Improvement Narratives</b> |
| Direct - External Testing | Has the criterion The Peregrine inbound test will provide a benchmark for the value added to the Peregrine outbound test. Inbound average score for Accounting was 30%, and for Quantitative 30% been met yet?<br>Met | The average inbound Peregrine Scores were 34% for Accounting and 34% Quantitative. | Accounting_Peregrine_Data_updated_5.10.23.xlsx |                               |

| <b>ACC 425</b>            |   |                                       |                                       |                               |
|---------------------------|---|---------------------------------------|---------------------------------------|-------------------------------|
| <b>Assessment Measure</b> | <b>Criterion</b>  | <b>Summary</b>                        | <b>Attachments of the Assessments</b> | <b>Improvement Narratives</b> |
| Direct - Journal Entry    | Has the criterion Students will earn an average score of 80% on governmental accounting and budgetary journal entries. been met yet?<br>Met | Students earned an average of 83.72%. | ACC_425_Journal_Entry_Assessment.xlsx |                               |

| <b>BUS 450</b>                 |  |   |  |   |
|--------------------------------|--|---|--|---|
| <b>Assessment Measure</b>      | <b>Criterion</b>   | <b>Summary</b>  | <b>Attachments of the Assessments</b>  | <b>Improvement Narratives</b>   |
| Indirect - External Evaluation | Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?<br>Not met | WWU accounting majors scored higher than the ACBSP average in the subjects of Accounting & Economics, but all other scores were lower than the ACBSP average. | Individual_Outbound_ACC_Peregrine_Results_Report.xlsx<br>ACC_outbound_internal_analyses_22_23.xlsx | - Revise Assignment for Assessment: With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters. |

Standard/Outcome

ACC.3 Demonstrate proficiency in the application of spreadsheet and other accounting software.

Assessment Measures

| <b>ACC 240</b>            |  |  |  |                               |
|---------------------------|--|--|--|-------------------------------|
| <b>Assessment Measure</b> | <b>Criterion</b>   | <b>Summary</b>   | <b>Attachments of the Assessments</b>          | <b>Improvement Narratives</b> |
| Direct - External Testing | Has the criterion The Peregrine inbound test will provide a benchmark for the value added to the Peregrine outbound test. Inbound scores were 30% and 30% for Accounting and Quantitative respectively. been met yet?<br>Met | The average Inbound Peregrine scores were 34% Accounting and 34% for Quantitative. | Accounting_Peregrine_Data_updated_5.10.23.xlsx |                               |

| <b>ACC 321</b>            |   |                                       |                                       |                               |
|---------------------------|---|---------------------------------------|---------------------------------------|-------------------------------|
| <b>Assessment Measure</b> | <b>Criterion</b>  | <b>Summary</b>                        | <b>Attachments of the Assessments</b> | <b>Improvement Narratives</b> |
| Direct - End of Course    | Has the criterion 80% of students will master this objective. Students completed comprehensive payroll project and the average score was 99.5% been met yet?<br>Met | 6 out of 7 students had 100% correct. | Payroll_Project.zip                   |                               |

| <b>ACC 450</b>                 |  |   |  |   |
|--------------------------------|--|---|--|---|
| <b>Assessment Measure</b>      | <b>Criterion</b>   | <b>Summary</b>  | <b>Attachments of the Assessments</b>  | <b>Improvement Narratives</b>   |
| Indirect - External Evaluation | Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?<br>Not met | WWU accounting majors scored higher than the ACBSP average in the subjects of Accounting & Economics, but all other scores were lower than the ACBSP average. | Individual_Outbound_ACC_Peregrine_Results_Report.xlsx<br>ACC_outbound_internal_analysis_22_23.xlsx                   | - Revise Assignment for Assessment: With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters. |
| Direct - Presentation          | Has the criterion 80% of students will score at least an 8, from a scale of 1 to 10, from the CapSim   | Average score on the CapSim presentations was 9.66 out of 10.   | Internship_Survey_Results__ACC_Majors__and_CapSim_Results.xlsx<br>Accounting_Annual_Assessment_Report_2022_2023.docx |   |

|  |   |  |  |  |
|--|---|--|--|--|
|  | presentation rubric. been met yet?<br>Met |  |  |  |
|--|---|--|--|--|

Standard/Outcome  
ACC.4 Evaluate issues relating to the basic concepts of payroll, taxation, and auditing.

Assessment Measures

| <b>ACC 240</b>            |  |  |  |                               |
|---------------------------|--|--|--|-------------------------------|
| <b>Assessment Measure</b> | <b>Criterion</b>   | <b>Summary</b>   | <b>Attachments of the Assessments</b>          | <b>Improvement Narratives</b> |
| Direct - External Testing | Has the criterion The Peregrine inbound test will provide a benchmark for the value added to the Peregrine outbound test. Scores for Accounting and Auditing were 30% and 23% respectively. been met yet?<br>Met | The average inbound Peregrine scores were 34% for Accounting and 30% for Auditing. | Accounting_Peregrine_Data_updated_5.10.23.xlsx |                               |

| <b>ACC 321</b>                 |   |   |   |                               |
|--------------------------------|---|---|---|-------------------------------|
| <b>Assessment Measure</b>      | <b>Criterion</b>  | <b>Summary</b>  | <b>Attachments of the Assessments</b>     | <b>Improvement Narratives</b> |
| Direct - End of Course         | Has the criterion 80% of students will master this objective. Students completed comprehensive payroll project and the average score was 99.5% been met yet?<br>Met | 6 out of 7 students had 100% correct.   | Payroll_Project.zip                       |                               |
| Indirect - External Evaluation | Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?<br>Met            | Average Outbound Peregrine score for Accounting was 61.25, compared to an ACBSP average of 57.29. | ACC_outbound_internal_analysis_22_23.xlsx |                               |

| <b>BUS 450</b>                 |   |   |  |  |
|--------------------------------|---|---|--|--|
| <b>Assessment Measure</b>      | <b>Criterion</b>  | <b>Summary</b>  | <b>Attachments of the Assessments</b>  | <b>Improvement Narratives</b>  |
| Indirect - External Evaluation | Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic | WWU accounting majors scored higher than the ACBSP average in the subjects of | Individual_Outbound_ACC_Peregrine_Results_Report.xlsx<br>ACC_outbound_internal_analyses_22_23.xlsx | - Revise Assignment for Assessment: With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types |

|  |  |   |  |  |
|--|--|---|--|--|
|  | Services assessment exam. been met yet?<br>Not met | Accounting & Economics, but all other scores were lower than the ACBSP average. |  | of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters. |
|--|--|---|--|--|

**Standard/Outcome**  
ACC.5 Evaluate issues relating to the advanced concepts of financial aid and managerial accounting.

**Assessment Measures**

| <b>ACC 240</b>            |  |   |  |                               |
|---------------------------|--|---|--|-------------------------------|
| <b>Assessment Measure</b> | <b>Criterion</b>   | <b>Summary</b>  | <b>Attachments of the Assessments</b>          | <b>Improvement Narratives</b> |
| Direct - External Testing | Has the criterion The Peregrine inbound test will provide a benchmark for the value added to the Peregrine outbound test. Inbound Accounting averages were 30%. been met yet?<br>Met | Tha average inbound Peregrine score for Accounting was 34%. | Accounting_Peregrine_Data_updated_5.10.23.xlsx |                               |

| <b>ACC 343</b>            |  |  |                                       |                               |
|---------------------------|--|--|---------------------------------------|-------------------------------|
| <b>Assessment Measure</b> | <b>Criterion</b>   | <b>Summary</b>   | <b>Attachments of the Assessments</b> | <b>Improvement Narratives</b> |
| Direct - Final Exam       | Has the criterion 80% of students will score 90% or above on Flexible Budget. been met yet?<br>Met | 92% (12 of 13) received a 100%. The class average was 97.22% | Flexible_Budget_Results.xlsx          |                               |

| <b>BUS 450</b>                 |  |  |  |  |
|--------------------------------|--|--|--|--|
| <b>Assessment Measure</b>      | <b>Criterion</b>   | <b>Summary</b>   | <b>Attachments of the Assessments</b>  | <b>Improvement Narratives</b>  |
| Indirect - External Evaluation | Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services | WWU accounting majors scored higher than the ACBSP average in the subjects of Accounting & Economics, but all other scores were lower than | Individual_Outbound_ACC_Peregrine_Results_Report.xlsx<br>ACC_outbound_internal_analysis_22_23.xlsx | - Revise Assignment for Assessment: With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I |

|  |   |                    |  |  |
|--|---|--------------------|--|--|
|  | assessment exam. been met yet?<br>Not met | the ACBSP average. |  | would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters. |
|--|---|--------------------|--|--|

**Standard/Outcome**  
ACC.6 Analyze financial statements and other communications to determine the strengths and weaknesses of a business entity.

**Assessment Measures**

| <b>ACC 240</b>            |   |  |  |                               |
|---------------------------|---|--|--|-------------------------------|
| <b>Assessment Measure</b> | <b>Criterion</b>  | <b>Summary</b>                                 | <b>Attachments of the Assessments</b>          | <b>Improvement Narratives</b> |
| Direct - External Testing | Has the criterion The Peregrine inbound test will provide a benchmark for the value added to the Peregrine outbound test. The average inbound score on the Peregrine was 35.80%. been met yet?<br>Met | The average inbound Peregrine score was 37.33% | Accounting_Peregrine_Data_updated_5.10.23.xlsx |                               |

| <b>BUS 450</b>                 |  |   |  |   |
|--------------------------------|--|---|--|---|
| <b>Assessment Measure</b>      | <b>Criterion</b>   | <b>Summary</b>  | <b>Attachments of the Assessments</b>  | <b>Improvement Narratives</b>   |
| Indirect - External Evaluation | Has the criterion 80% of students will perform at or above the national average on the Peregrine Academic Services assessment exam. been met yet?<br>Not met | WWU accounting majors scored higher than the ACBSP average in the subjects of Accounting & Economics, but all other scores were lower than the ACBSP average. | Individual_Outbound_ACC_Peregrine_Results_Report.xlsx<br>ACC_outbound_internal_analysis_22_23.xlsx | - Revise Assignment for Assessment: With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the |

|  |  |  |  |   |
|--|--|--|--|---|
|  |  |  |  | material from classes they have not taken in several semesters. |
|--|--|--|--|---|

| Standard/Outcome   |   |   |  |                        |
|--|---|---|--|------------------------|
| ACC.7 Determine appropriate career paths based on actual experience obtained in a professional business environment. |   |   |  |                        |
| Assessment Measures  |   |   |  |                        |
| ACC 403  |   |   |  |                        |
| Assessment Measure   | Criterion   | Summary   | Attachments of the Assessments   | Improvement Narratives |
| Direct - Observation Report  | Has the criterion 100% of the students will receive positive evaluations from their internship employer/supervisors. been met yet?<br>Met | Each Employer completes a Likert style survey that scores every intern on a scale of 1 to 5. The combined results from 8 accounting internships showed an average score of 4.77 out of 5. | Major_and_Internship_Survey_Results.xlsx<br>Accounting_Annual_Assessment_Report_2022_2023.docx |                        |

### Analysis of the Assessment Process

*Describe your assessment process; clearly articulate how the program uses coursework and or Student Performance Review for program wide assessment. Note any changes that occurred to the process since the previous year. Discuss what activities were successful and which ones were not as helpful and why. Please include who met to discuss the changes (unless you are a program of one person) and when you met. – Include a discussion on the process for collection and analysis of program data.*

During Student Performance Days on Wednesday February 22nd, the Business Department usually plans various activities for undergraduate business and accounting students and faculty. This year's activities included the Principles of Business Test, Inbound/Outbound Peregrine Test, and Student Networking Luncheon. The purpose of collecting these data is to provide faculty to continuously improve their respective programs.

## Improvement Narrative List

### Assessment Findings for the Assessment Measure level

| Standard/Outcome                 | ACBSP-2009.4 Measurement and Analysis of Student Learning and Performance: Business schools and programs must have an outcomes assessment program with documentation of the results and evidence that the results are being used for the development and/or improvement of the institution's academic programs. Each business school or program is responsible for developing its own outcomes assessment program.  |  |                  |         |                                  |   |
|----------------------------------|---|--|------------------|---------|----------------------------------|---|
| Legend                           | A   |  |                  |         |                                  |   |
| Course/Event                     | BUS 450   |  |                  |         |                                  |   |
| Assessment Measure               | Indirect - External Evaluation  |  |                  |         |                                  |   |
| Assessment Findings              | Not met   |  |                  |         |                                  |   |
| Improvement Narrative            | <table border="1"> <thead> <tr> <th>Improvement Type</th> <th>Summary</th> </tr> </thead> <tbody> <tr> <td>Revise Assignment for Assessment</td> <td>With the permission of the Dean of School of Business &amp; Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters.</td> </tr> </tbody> </table> |  | Improvement Type | Summary | Revise Assignment for Assessment | With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters. |
| Improvement Type                 | Summary   |  |                  |         |                                  |   |
| Revise Assignment for Assessment | With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters.   |  |                  |         |                                  |   |

| Standard/Outcome                 | ACC.1 Demonstrate a solid basis of knowledge of the law, ethics and economics.  |  |                  |         |                                  |   |
|----------------------------------|---|--|------------------|---------|----------------------------------|---|
| Legend                           | A   |  |                  |         |                                  |   |
| Course/Event                     | BUS 450   |  |                  |         |                                  |   |
| Assessment Measure               | Indirect - External Evaluation  |  |                  |         |                                  |   |
| Assessment Findings              | Not met   |  |                  |         |                                  |   |
| Improvement Narrative            | <table border="1"> <thead> <tr> <th>Improvement Type</th> <th>Summary</th> </tr> </thead> <tbody> <tr> <td>Revise Assignment for Assessment</td> <td>With the permission of the Dean of School of Business &amp; Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters.</td> </tr> </tbody> </table> |  | Improvement Type | Summary | Revise Assignment for Assessment | With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters. |
| Improvement Type                 | Summary   |  |                  |         |                                  |   |
| Revise Assignment for Assessment | With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters.   |  |                  |         |                                  |   |

|                  |  |  |
|------------------|--|--|
| Standard/Outcome | ACC.2 Apply quantitative and qualitative skills to accounting and business problems, transferring knowledge from one situation to another. |  |
| Legend           | A  |  |

|                       |                                  |   |
|-----------------------|----------------------------------|---|
| Course/Event          | BUS 450                          |   |
| Assessment Measure    | Indirect - External Evaluation   |   |
| Assessment Findings   | Not met                          |   |
| Improvement Narrative |                                  |   |
|                       | <b>Improvement Type</b>          | <b>Summary</b>  |
|                       | Revise Assignment for Assessment | With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters. |

|                       |  |   |
|-----------------------|--|---|
| Standard/Outcome      | ACC.3 Demonstrate proficiency in the application of spreadsheet and other accounting software. |   |
| Legend                | A  |   |
| Course/Event          | BUS 450  |   |
| Assessment Measure    | Indirect - External Evaluation   |   |
| Assessment Findings   | Not met  |   |
| Improvement Narrative |  |   |
|                       | <b>Improvement Type</b>  | <b>Summary</b>  |
|                       | Revise Assignment for Assessment   | With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters. |

|                       |  |                |
|-----------------------|--|----------------|
| Standard/Outcome      | ACC.4 Evaluate issues relating to the basic concepts of payroll, taxation, and auditing. |                |
| Legend                | A  |                |
| Course/Event          | BUS 450  |                |
| Assessment Measure    | Indirect - External Evaluation   |                |
| Assessment Findings   | Not met  |                |
| Improvement Narrative |  |                |
|                       | <b>Improvement Type</b>  | <b>Summary</b> |

|  |                                  |   |
|--|----------------------------------|---|
|  | Revise Assignment for Assessment | With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters. |
|--|----------------------------------|---|

|                       |   |   |
|-----------------------|---|---|
| Standard/Outcome      | ACC.5 Evaluate issues relating to the advanced concepts of financial aid and managerial accounting. |   |
| Legend                | A   |   |
| Course/Event          | BUS 450   |   |
| Assessment Measure    | Indirect - External Evaluation  |   |
| Assessment Findings   | Not met   |   |
| Improvement Narrative | <b>Improvement Type</b>   | <b>Summary</b>  |
|                       | Revise Assignment for Assessment  | With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters. |
|                       |   |   |

|                       |   |   |
|-----------------------|---|---|
| Standard/Outcome      | ACC.6 Analyze financial statements and other communications to determine the strengths and weaknesses of a business entity. |   |
| Legend                | A   |   |
| Course/Event          | BUS 450   |   |
| Assessment Measure    | Indirect - External Evaluation  |   |
| Assessment Findings   | Not met   |   |
| Improvement Narrative | <b>Improvement Type</b>   | <b>Summary</b>  |
|                       | Revise Assignment for Assessment  | With the permission of the Dean of School of Business & Technology, I would like to complete practice Peregrine exams to determine the types of questions being covered on the Peregrine exam. I would also like to conduct practice exams or study assignments for students prior to taking the exam. I believe this will help students remember some of the material from classes they have not taken in several semesters. |
|                       |   |   |

## Program Activities

### Student Performance Review

*Describe the department Student Performance Review activities if not already articulated. Please describe the nature of the assessments conducted as well as the process of assessment happening on these two days. Include the schedule of assessment day for your program. What does the data and outcomes tell you? What changes will you make as a result of the data? What areas are successful for the program?*

During Student Performance Days on Wednesday February 22nd, the Business Department usually plans various activities for undergraduate business and accounting students and faculty. This year's activities included the Principles of Business Test, Inbound/Outbound Peregrine Test, and Student Networking Luncheon. The purpose of collecting these data is to provide faculty to continuously improve their respective programs. In our last faculty meeting in the School of Business & Technology we discussed bring back the Career Meet Up, Resume Workshop, Mock Interviews, and Business Advisory Council. These were all activities that were part of Student Performance Days prior to COVID.

### Student Performance Review Schedule

*Upload the program schedule for students during Performance Reviews.*

Student\_Performance\_Day\_Schedule.docx

### Senior Showcase/Symposium

*Describe program activities used to highlight Senior achievement. What benefit does the program gain from the activities? What if any assessment of students happens during this event?*

Accounting majors completed the Senior Showcase presentations in BUS 450 Business Policy & Procedures. The students scored an average of 9.67 out of 10 on their CapSim presentations. The results are attached.

### Tools used for Assessment

*Upload rubrics or other Assessment based tools used by the program that are important to the assessment process.*

Internship\_Survey\_Results\_\_ACC\_Majors\_\_and\_CapSim\_Results.xlsx

Accounting\_Annual\_\_Assessment\_Report\_2022\_2023.docx

### Service Learning

*Does the Program include projects/ course content that uses the philosophy of service learning?*

Yes

No (selected)

### Service Learning Component

*If so, how is service learning infused in the coursework within your department? Is service or community engagement in the program mission? Describe the Service Learning Activities that your students and department engaged in this past year. How did the activities improve student learning? How did the activities benefit the community?*

### Co-Curricular and LEAD Events

*Describe Co-Curricular and LEAD events sponsored by program faculty. This includes LEAD and other events meant to engage students and foster learning outside of the classroom.*

On Thursday October 20th, 2022 Dr. Manion held a LEAD event for students called, "Building Wealth & Planning for Your Future." This LEAD event discussed the Time Value of Money, and showed students how saving for retirement is imperative.

**Student Accomplishments**

*Highlight special examples of student successes in the field (academic: mentor-mentee, conference presentations, competitive internship, journal acceptance; extra-curricular: horse show championship, art exhibit). This is for any accomplishment a student achieved outside of course work or the normal expectation of student success.*

1 of my graduating accounting majors, Allyson Mahoney was awarded Distinguished Scholar Award.

**Alumni Accomplishments**

*Please highlight special examples of any successes of recently graduated alumni (acceptance or graduation graduate school, employment or professional milestones).*

6 of my graduating accounting majors (Tyler Abney, Allyson Mahoney, Kassidy Phillips, Whitney Wibberg, David Kempker, & Pheemawat Wimonrat) are all continuing on for the MBA at WWU.

**Faculty Accomplishments**

*Highlight special examples of faculty success in the profession/field/content area. This is for any accomplishment of a faculty member that is research or professional in nature.*

I completed a webinar in fall semester called, *Data Manipulation and Descriptive Analytics*, which discussed the commonly used Excel functions in the accounting field (VLOOKUP, SUMIFS, AGGREGATE, etc.) In spring semester, I attended two webinars: *Developing Successful Tax Professionals*, which discussed the importance of in-class activities, task-based simulations, and Excel applications and *Flipping the Accounting Classroom*, which discussed ways to increase engagement by assigning reading assignments/quizzes before the topic is covered in class, limiting in-class lectures to no more than 10 minutes, and incorporating small-group activities and discussions.

In addition, I am currently pursuing the Certified Public Accountancy (CPA). Although a few personal issues have hindered my progress, I am still committed to completion of the certification

# Assessment Rubric

| <u>Clear</u>   | <u>3.0 Exceeds</u>  | <u>2.0 Meets</u>  | <u>1.0 Falls Below Expectations</u>  | <u>N/A</u> |
|--|---|---|--|------------|
| Mission Statement Clearly Articulated<br>weight: 1.000                                     | ✓ The mission statement for the program is insightful and forward thinking. It aligns with the University Mission and learning objectives showing a clear alignment between the University and the program.   | ✓ The mission statement for the program clearly articulated and aligned with the University mission.  | ✓ The mission statement is minimal at best.  | ✓<br>N/A   |
| Comment:   |   |   |  |            |
| Reflection on Student Demographics, Retention, and Degree Completion Data<br>weight: 1.000 | ✓ The program provides a detailed description on the enrollment, retention, persistence and degree completion numbers. The program provides new ideas on how to improve retention of their program students or articulates what they are currently doing to keep students in their program. | ✓ The program provides a basic reflection on enrollment, retention, persistence, and degree completion data provided.   | ✓ The program does not reflect on enrollment, retention, persistence, and degree completion data in a detailed way.  | ✓<br>N/A   |
| Comment:   |   |   |  |            |
| Marketing Materials<br>weight: 1.000   | ✓ The program outlines the successes and needs in regards to marketing. Detailed suggestions on how to market the program and what niche areas that are program specific would benefit the marketing strategy.  | ✓ The program discussed the general marketing strategy for the program.   | ✓ The program provided little to no discussion on the marketing materials or approach to how to market the program.  | ✓<br>N/A   |
| Comment:   |   |   |  |            |
| Alignment to University Objectives<br>weight: 1.000  | ✓ The program provides a detailed explanation of how program courses align to the Institutional Objectives. This explanation details specific courses, or activities that coordinate with the intent of the Institutional Objectives.   | ✓ The program provides a basic explanation of how program courses align to the Institutional Objectives. This explanation provides a minimal understanding of how the program is aligned to the Institutional Objectives. | ✓ The program provides little to no explanation of how program courses align to the Institutional Objectives.  | ✓<br>N/A   |
| Comment:   | at the time of this report updated objectives were not provided so this is aligned to old objectives - but the program is aligned to the university mission.  |   |  |            |
| General Education alignment clearly explained<br>weight: 1.000                             | ✓ The program provides a detailed explanation of the General Education criteria and how the basic skills learned are expanded upon in the program. Details include but are not limited to: specific courses, or activities that stretch the knowledge of the specific areas.                | ✓ The program provides a basic explanation of the General Education curriculum and how the skills learned are expanded in program courses.  | ✓ The program provides a minimal explanation of the General Education curriculum and how the skills learned are expanded in program courses.                               | ✓<br>N/A   |
| Comment:   |   |   |  |            |
| NSSE Objectives<br>weight: 1.000   | ✓ The program provided a detailed listing of activities and assessments used within the program that focused on the identified NSSE objectives. The activities and assessments were divided out within the curriculum and impacted different cohort groups.                                 | ✓ The program provided a basic explanation of the activities and assessments used within the program that focused on the identified NSSE objectives.  | ✓ The program provided minimal explanation of the activities and assessments used within the program that focused on the identified NSSE objectives.                       | ✓<br>N/A   |
| Comment:   |   |   |  |            |
| Curriculum Map alignment and changes<br>weight: 1.000                                      | ✓ The curriculum map is detailed and complete. All changes made to the curriculum map are detailed with supporting rationale for the decision..   | ✓ The curriculum map is complete. Changes made to the curriculum map are explained with some explanation as to why the changes were implemented.  | ✓ The curriculum map is not complete and little to no explanation on curricular changes was provided.  | ✓<br>N/A   |
| Comment:   |   |   |  |            |
| Assessment Map<br>weight: 1.000  | ✓ Assessment of objectives are spread out across the curriculum with a variety of assessment measures and each program objective is assessed a minimum of twice a year.   | ✓ Each objective is assessed a minimum of 2 times a year or an assessment rotation is explained so that all objectives are assessed. The assessments are not concentrated in one class.                                   | ✓ The assessment map is not complete or much of the assessment happens in only one course. Not all objectives are assessed annually, nor is a plan provided on assessment. | ✓<br>N/A   |
| Comment:   | Objective 7 only has one assessment review noted on the assessment map.   |   |  |            |

|  |   |   |   |       |
|--|---|---|---|-------|
| Data Driven Decision-making is explained<br>weight: 1.000                | ✓ An overview of program assessment is provided with details on the specific successes and challenges from the year. A detailed review of how assessment was administered over the academic year is clearly outlined. | ✓ A basic overview of program assessment is provided with some details on the successes and challenges from the year. A basic review of how assessment was administered over the academic year is outlined. | ✓ A basic overview of program assessment is not provided with little to no discussion on the administration of assessment over the academic year. | ✓ N/A |
| Comment:   | <input type="text"/>  |   |   |       |
| Documentation provided on assessment findings<br>weight: 1.000           | ✓ The program uploads all rubric and support information to support the claims in the assessment findings along with detailed instructions on the assessment process and data analysis.                               | ✓ The program uploads all rubric and support information to support the claims in assessment findings.  | ✓ The program did not upload the data to support assessment claims in the assessment findings.  | ✓ N/A |
| Comment:   | <input type="text"/>  |   |   |       |
| Analysis of Assessment<br>weight: 1.000                                  | ✓ The program completed assessment findings for each component identified, and provided a comprehensive summary of each assessment measure identified in the report.  | ✓ The program completed the assessment findings for each component and provided a summary for each assessment measure.  | ✓ The program did not provide a completed assessment findings for each component, nor did they complete the summary for each measure.             | ✓ N/A |
| Comment:   | <input type="text"/>  |   |   |       |
| Improvement narratives are selected with intentionality<br>weight: 1.000 | ✓ The program identified Improvement Narratives that appear to move the program forward and see the bigger picture than only the specific program curriculum options  | ✓ The program used the provided Improvement Narratives and selected options that made sense to the objectives and issues within the assessment.   | ✓ The program did not use any improvement narratives, or the ones chosen are not aligned with assessment results.                                 | ✓ N/A |
| Comment:   | <input type="text"/>  |   |   |       |
| Student Performance Review<br>weight: 1.000                              | ✓ The program described and provided a detailed account of Student performance Review activities. Data evidence provided and detailed.  | ✓ The program provided the schedule and a brief description of Student Performance Review with data of the results.   | ✓ The program did not provide complete explanation on Student Performance Review nor did they provide data results.                               | ✓ N/A |
| Comment:   | <input type="text"/>  |   |   |       |
| Senior Showcase<br>weight: 1.000   | ✓ The program had all senior students participate in Senior Showcase and provided a detailed explanation of their expectation and the presentations presented.  | ✓ The program described the Senior showcase activities and provided some evidence of what was presented.  | ✓ Little to no content of Senior showcase was provided.   | ✓ N/A |
| Comment:   | <input type="text"/>  |   |   |       |
| Co Curricular and LEAD activities<br>weight: 1.000                       | ✓ The program detailed the activities of LEAD and other co-curricular programming that was provided throughout the year. They provided numerous events for students.  | ✓ The program provided a listing of LEAD events and activities provided.  | ✓ The program provided little to no description of the Co-curricular activities provided throughout the year.                                     | ✓ N/A |
| Comment:   | <input type="text"/>  |   |   |       |
| Faculty, alumni, and Student accomplishments<br>weight: 1.000            | ✓ The program provided detail updates on successes on Students, Alumni and Faculty with added information explaining the kinds of success that were experienced.  | ✓ The program provided a listing of information on Students, Alumni, and faculty accomplishments.   | ✓ The program provided little to no data on students, alumni, faculty accomplishments.  | ✓ N/A |
| Comment:   | <input type="text"/>  |   |   |       |

**Assessment Data Appendix**

# Bachelor of Science (BS) in Accounting



## Speak 'the language of business.'

A company's story is told through its finances. What kind of year did they have? How are they compensating their employees? What sectors are generating the most revenues for them? The answers lie in financial records and reports. In business, accounting is used for investment decisions, evaluating management, negotiation with management and levying taxes. Understanding this language enables you to communicate in the world of business and pursue a number of career opportunities.

### An ACBSP-accredited program

At William Woods University, our bachelors in accounting starts with a strong foundation in accounting

- Undergraduate -
- Programs and Degrees -
- Arts +
- ASL +
- Business -
- Bachelor of Science (BS) in Accounting**
- Bachelor of Science (BS) in Management Information Systems
- Bachelor of Science (BS) in Business Administration +
- Bachelor of Science (BS) in Management and Leadership
- Minor in Accounting
- Minor in Business Administration
- Minor in Management Information Systems (MIS)
- Internships
- Student Achievements
- ACBSP Documentation (XLS)
- Communications +

https://www.williamwoods.edu/academics/undergraduate/programs\_and\_degrees/business/bac Bachelors in Accounting | F... X

## An ACBSP-accredited program

At William Woods University, our bachelors in accounting starts with a strong foundation in accounting principles and practices and building on this with their applications in the world. We combine the importance of quantitative skills, accounting tools and attention to detail to a well-rounded curriculum in the arts and sciences.

Our faculty is dedicated to working with you to find the necessary coursework for particular certifications and your career goals — whether that is working as a CPA for one of the Big Four accounting firms or helping communities balance their budgets.

Pursue coursework in auditing, law, micro and macroeconomics, cost and managerial accounting, management and more.

### Special opportunities

- Learn technical skills for producing financial statements according to accounting industry standards; computer skills in Excel, Word, Access, and Quickbooks; and General Business knowledge in economics, finance, ethics, law, and math
- Gain internship experience locally and pursue opportunities across the country
- Work on an in-depth capstone project
- Take on real-world clients and solve real business problems in your coursework
- Pursue leadership roles in any of our student organizations or on-campus employment opportunities
- Obtain a global perspective with business opportunities all over the world

### Our Accounting degree at Work

Pursue an exciting career as a/an:

- Accounting clerk
- Auditing clerk
- Accounts payable or accounts receivable manager
- General accountant
- Certified Public Accountant (CPA)

ACBSP Documentation (XLS)

Communications +

Education +

Equestrian +

Exercise and Sports Science +

Humanities +

Legal Studies +

Sciences +

Associate Degrees +

The Honors Program

MBA in 5

Mentor-Mentee Program

Connections 101

Study Abroad

Academic Calendar

Graduate +


Online +

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Browser address bar: [https://www.williamwoods.edu/academics/undergraduate/programs\\_and\\_degrees/business/bac](https://www.williamwoods.edu/academics/undergraduate/programs_and_degrees/business/bac) Bachelors in Accounting | F...

## Recent Employers

Our students are highly sought after by distinguished employers across the country, including:



Other employers of our recent alumni include:

- Numerous CPA firms
- Public Service Commission State of Missouri
- TKG Management

## Alumni Perspectives

*"An accounting degree from William Woods opened the door to a successful future. The education I received not only gave me the knowledge and confidence necessary to begin a career in the field of finance, but provided me with a strong foundation for my graduate studies as well. Choosing to be an accounting major at William Woods was the best decision I could have made."*

Cale Fessler, Bachelor of Science in Accounting, '03

*"At William Woods, I earned my degree in accounting, and paired it with a minor in political and legal studies. William Woods was a great place for me to earn my degree. I found the smaller class sizes to be beneficial because I was able to become close with all the students studying in the same area. The professors were willing and able to put in the extra time to make sure that I really*


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### What is the right major for you?

Take a quick survey to discover what majors you will flourish in.

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# William Woods University

**Assessment Period:** August 1, 2022 - May 1, 2023

**Number of Exams:** 8

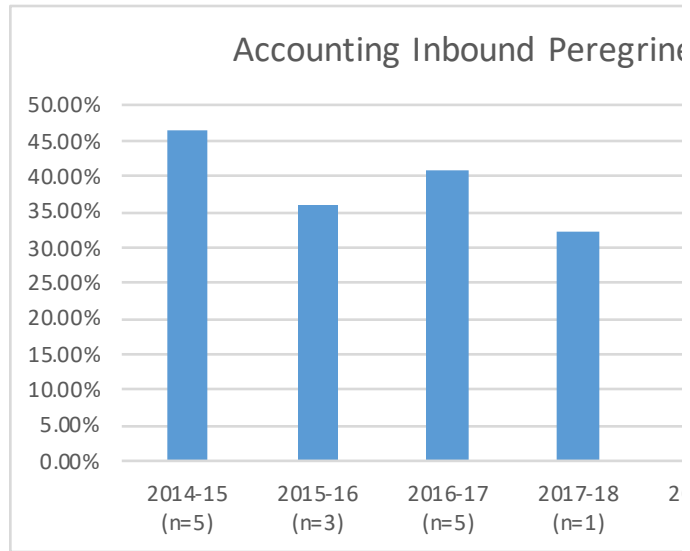
**Assessments:** ACC430 Advanced Accounting

**Topic:** Accounting

| Assessments                    | Time Line | Score     | ACBSP (U.S.) - Accreditation Co | Percentile Rank |
|--------------------------------|-----------|-----------|---------------------------------|-----------------|
| 1 Total                        | Outbound  | 61.25     | 57.269201                       | 76              |
| 2 Accounting Data Analysis     | Outbound  | 81.818182 | 62.925                          | 99              |
| 3 Balance Sheet Analysis       | Outbound  | 66.666667 | 60.315                          | 77              |
| 4 Compliance in Accounting     | Outbound  | 71.428571 | 50.474                          | 99              |
| 5 Credits and Debits           | Outbound  | 42.857143 | 46.523                          | 33              |
| 6 Dividends, Stocks, and Bonds | Outbound  | 33.333333 | 47.507                          | 14              |
| 7 Financial Statement Analysis | Outbound  | 50        | 51.923                          | 40              |
| 8 Interest, Income, and Debt   | Outbound  | 33.333333 | 56.159                          | <1              |
| 9 Journal Entries              | Outbound  | 77.272727 | 64.304                          | 94              |
| 10 Management of Accounting    | Outbound  | 36.363636 | 62.191                          | <1              |

### Accounting Inbound Peregrine Tests

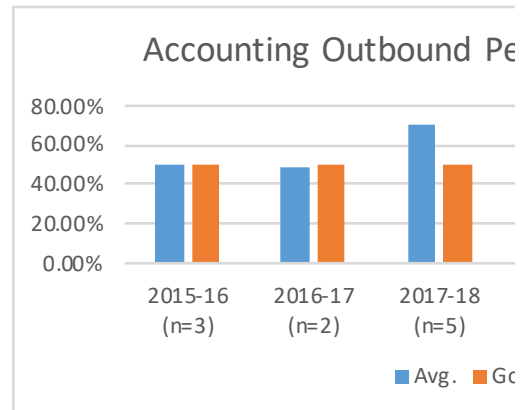
| Year          | n | Total  |
|---------------|---|--------|
| 2014-15 (n=5) | 5 | 46.40% |
| 2015-16 (n=3) | 3 | 35.90% |
| 2016-17 (n=5) | 5 | 40.70% |
| 2017-18 (n=1) | 1 | 32.20% |
| 2018-19 (n=1) | 1 | 27.80% |
| 2019-20 (n=5) | 5 | 44.70% |
| 2020-21 (n=4) | 4 | 35.80% |



### Accounting Inbound Peregrine Tests By Subject

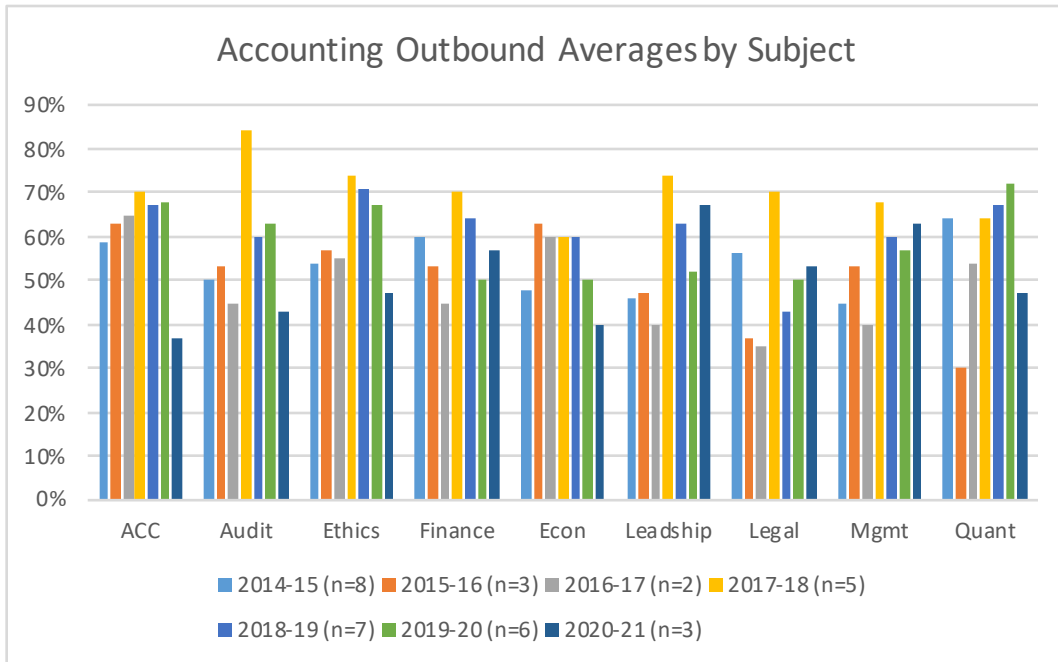
| Year          | n | ACC | Audit | Ethics | Finance | Econ | Leadship |
|---------------|---|-----|-------|--------|---------|------|----------|
| 2014-15 (n=5) | 5 | 50% | 34%   | 48%    | 50%     | 46%  | 50%      |
| 2015-16 (n=3) | 3 | 47% | 27%   | 40%    | 30%     | 43%  | 33%      |
| 2016-17 (n=5) | 5 | 44% | 32%   | 50%    | 26%     | 46%  | 50%      |
| 2017-18 (n=1) | 1 | 40% | 20%   | 30%    | 10%     | 50%  | 50%      |
| 2018-19 (n=1) | 1 | 50% | 40%   | 20%    | 10%     | 20%  | 30%      |
| 2019-20 (n=5) | 5 | 48% | 36%   | 44%    | 40%     | 48%  | 42%      |
| 2020-21 (n=4) | 4 | 30% | 23%   | 33%    | 45%     | 53%  | 35%      |

|  | Avg.   | Goal   |
|--|--------|--------|
| <b>Accounting Outbound Peregrine Tests</b> |        |        |
| 2015-16 (n=3)                              | 50.70% | 50.00% |
| 2016-17 (n=2)                              | 48.90% | 50.00% |
| 2017-18 (n=5)                              | 70.40% | 50.00% |
| 2018-19 (n=7)                              | 61.70% | 50.00% |
| 2019-20 (n=6)                              | 58.70% | 50.00% |
| 2020-21 (n=3)                              | 50.40% | 50.00% |



### Accounting Outbound Peregrine Tests By Subject

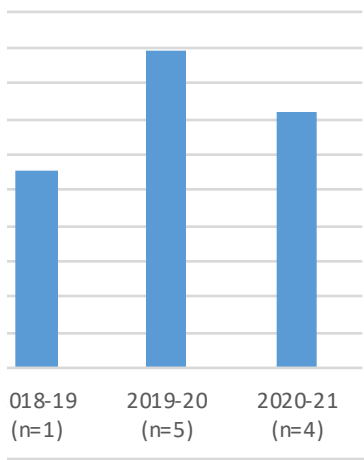
| Year          | n | ACC | Audit | Ethics | Finance | Econ | Leadship |
|---------------|---|-----|-------|--------|---------|------|----------|
| 2014-15 (n=8) |   | 8   | 59%   | 50%    | 54%     | 60%  | 48%      |
| 2015-16 (n=3) |   | 3   | 63%   | 53%    | 57%     | 53%  | 63%      |
| 2016-17 (n=2) |   | 2   | 65%   | 45%    | 55%     | 45%  | 60%      |
| 2017-18 (n=5) |   | 5   | 70%   | 84%    | 74%     | 70%  | 60%      |
| 2018-19 (n=7) |   | 7   | 67%   | 60%    | 71%     | 64%  | 60%      |
| 2019-20 (n=6) |   | 6   | 68%   | 63%    | 67%     | 50%  | 50%      |
| 2020-21 (n=3) |   | 3   | 37%   | 43%    | 47%     | 57%  | 40%      |
| Goal          |   |     | 50%   | 50%    | 50%     | 50%  | 50%      |



| Accounting Inbound & Outbound Scores |            |          |         |          |         |          |         |  |
|--------------------------------------|------------|----------|---------|----------|---------|----------|---------|--|
|                                      | Accounting |          | Audit   |          | Ethics  |          | Finance |  |
|                                      | Inbound    | Outbound | Inbound | Outbound | Inbound | Outbound | Inbound |  |
| 2014-15                              | 50%        | 59%      | 34%     | 50%      | 48%     | 54%      | 50%     |  |
| 2015-16                              | 47%        | 63%      | 27%     | 53%      | 40%     | 57%      | 30%     |  |
| 2016-17                              | 44%        | 65%      | 32%     | 45%      | 50%     | 55%      | 26%     |  |
| 2017-18                              | 40%        | 70%      | 20%     | 84%      | 30%     | 74%      | 10%     |  |
| 2018-19                              | 50%        | 67%      | 40%     | 60%      | 20%     | 71%      | 10%     |  |
| 2019-20                              | 48%        | 68%      | 36%     | 63%      | 44%     | 67%      | 40%     |  |
| 2020-21                              | 30%        | 37%      | 23%     | 43%      | 33%     | 47%      | 45%     |  |

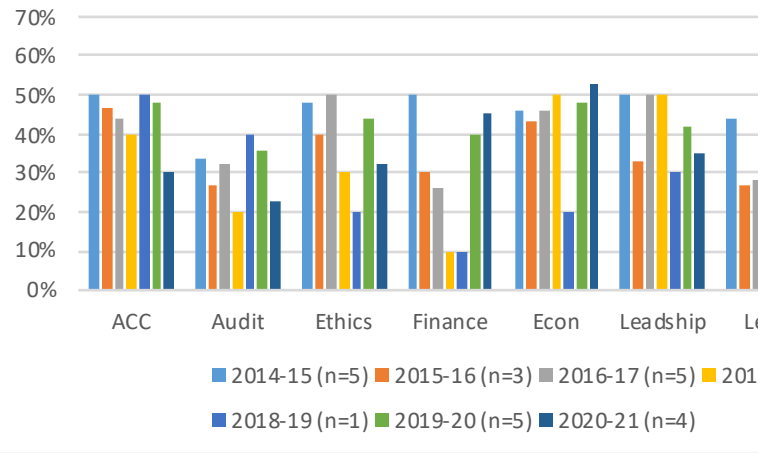
| HA      | Accounting | Auditing | Ethics  | Finance | Economics | Leadership | Legal   |
|---------|------------|----------|---------|---------|-----------|------------|---------|
| 2014-15 | 18.00%     | 47.06%   | 12.50%  | 20.00%  | 4.35%     | -8.00%     | 27.27%  |
| 2015-16 | 34.99%     | 98.50%   | 42.50%  | 76.67%  | 46.41%    | 42.29%     | 38.58%  |
| 2016-17 | 47.73%     | 40.63%   | 10.00%  | 73.08%  | 30.43%    | -20.00%    | 25.00%  |
| 2017-18 | 75.00%     | 320.00%  | 146.67% | 600.00% | 20.00%    | 48.00%     | 250.00% |
| 2018-19 | 34.00%     | 50.00%   | 255.00% | 540.00% | 200.00%   | 110.00%    | 115.00% |
| 2019-20 | 41.67%     | 75.00%   | 52.27%  | 25.00%  | 4.17%     | 23.81%     | 8.70%   |
| 2020-21 | 23.33%     | 91.11%   | 44.62%  | 26.67%  | -23.81%   | 91.43%     | 63.08%  |

### Accounting Inbound Averages

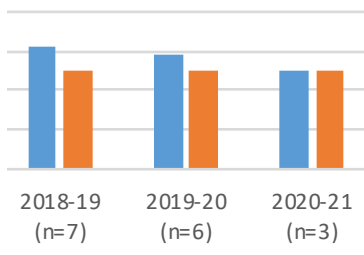


| Legal | Mgmt | Quant |
|-------|------|-------|
| 44%   | 62%  | 34%   |
| 27%   | 37%  | 40%   |
| 28%   | 50%  | 40%   |
| 20%   | 40%  | 30%   |
| 20%   | 20%  | 40%   |
| 46%   | 42%  | 56%   |
| 33%   | 33%  | 40%   |

### Accounting Inbound Averages by Subject



### Accounting Inbound Averages



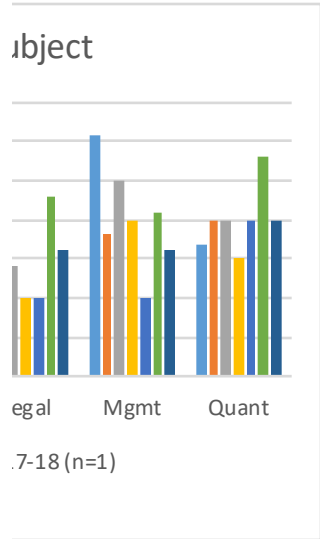
total

| Legal | Mgmt | Quant |
|-------|------|-------|
| 56%   | 45%  | 64%   |
| 37%   | 53%  | 30%   |
| 35%   | 40%  | 54%   |
| 70%   | 68%  | 64%   |
| 43%   | 60%  | 67%   |
| 50%   | 57%  | 72%   |
| 53%   | 63%  | 47%   |
| 50%   | 50%  | 50%   |

---

| Outbound | Economics |          | Leadership |          | Legal   |          | Mgmt    |          |
|----------|-----------|----------|------------|----------|---------|----------|---------|----------|
|          | Inbound   | Outbound | Inbound    | Outbound | Inbound | Outbound | Inbound | Outbound |
| 60%      | 46%       | 48%      | 50%        | 46%      | 44%     | 56%      | 62%     | 45%      |
| 53%      | 43%       | 63%      | 33%        | 47%      | 27%     | 37%      | 37%     | 53%      |
| 45%      | 46%       | 60%      | 50%        | 40%      | 28%     | 35%      | 50%     | 40%      |
| 70%      | 50%       | 60%      | 50%        | 74%      | 20%     | 70%      | 40%     | 68%      |
| 64%      | 20%       | 60%      | 30%        | 63%      | 20%     | 43%      | 20%     | 60%      |
| 50%      | 48%       | 50%      | 42%        | 52%      | 46%     | 50%      | 42%     | 57%      |
| 57%      | 53%       | 40%      | 35%        | 67%      | 33%     | 53%      | 33%     | 63%      |

| Mgmt    | Quat    |
|---------|---------|
| -27.42% | 88.24%  |
| 44.41%  | -25.00% |
| -20.00% | 35.00%  |
| 70.00%  | 113.33% |
| 200.00% | 67.50%  |
| 35.71%  | 28.57%  |
| 93.85%  | 17.50%  |



Quant

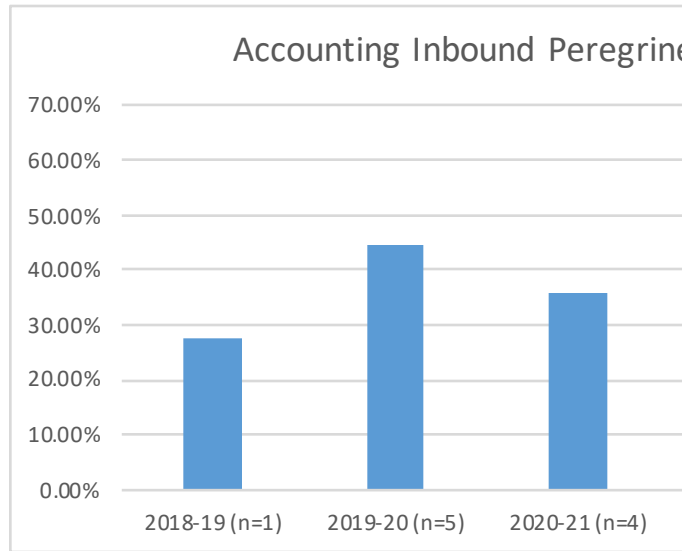
| Inbound | Outbound |
|---------|----------|
| 34%     | 64%      |
| 40%     | 30%      |
| 40%     | 54%      |
| 30%     | 64%      |
| 40%     | 67%      |
| 56%     | 72%      |
| 40%     | 47%      |

| <b>Accounting Inbound &amp; Outbound Scores</b> |                   |            |              |            |               |            |                |            |                  |            |                   |            |              |            |           |
|---|-------------------|------------|--------------|------------|---------------|------------|----------------|------------|------------------|------------|-------------------|------------|--------------|------------|-----------|
|   | <b>Accounting</b> |            | <b>Audit</b> |            | <b>Ethics</b> |            | <b>Finance</b> |            | <b>Economics</b> |            | <b>Leadership</b> |            | <b>Legal</b> |            | <b>Mg</b> |
| <b>Year</b>                                     | <b>In</b>         | <b>Out</b> | <b>In</b>    | <b>Out</b> | <b>In</b>     | <b>Out</b> | <b>In</b>      | <b>Out</b> | <b>In</b>        | <b>Out</b> | <b>In</b>         | <b>Out</b> | <b>In</b>    | <b>Out</b> | <b>In</b> |
| 14-15   | 50%               | 59%        | 34%          | 50%        | 48%           | 54%        | 50%            | 60%        | 46%              | 48%        | 50%               | 46%        | 44%          | 56%        | 62%       |
| 15-16   | 47%               | 63%        | 27%          | 53%        | 40%           | 57%        | 30%            | 53%        | 43%              | 63%        | 33%               | 47%        | 27%          | 37%        | 37%       |
| 16-17   | 44%               | 65%        | 32%          | 45%        | 50%           | 55%        | 26%            | 45%        | 46%              | 60%        | 50%               | 40%        | 28%          | 35%        | 50%       |
| 17-18   | 40%               | 70%        | 20%          | 84%        | 30%           | 74%        | 10%            | 70%        | 50%              | 60%        | 50%               | 74%        | 20%          | 70%        | 40%       |
| 18-19   | 50%               | 67%        | 40%          | 60%        | 20%           | 71%        | 10%            | 64%        | 20%              | 60%        | 30%               | 63%        | 20%          | 43%        | 20%       |
| 19-20   | 48%               | 68%        | 36%          | 63%        | 44%           | 67%        | 40%            | 50%        | 48%              | 50%        | 42%               | 52%        | 46%          | 50%        | 42%       |
| 20-21   | 30%               | 37%        | 23%          | 43%        | 33%           | 47%        | 45%            | 57%        | 53%              | 40%        | 35%               | 67%        | 33%          | 53%        | 33%       |

| amt | Quant |     |
|-----|-------|-----|
|     | In    | Out |
| 45% | 34%   | 64% |
| 53% | 40%   | 30% |
| 40% | 40%   | 54% |
| 68% | 30%   | 64% |
| 60% | 40%   | 67% |
| 57% | 56%   | 72% |
| 63% | 40%   | 47% |

### Accounting Inbound Peregrine Tests

| Year          | n | Total  |
|---------------|---|--------|
| 2014-15 (n=5) | 5 | 46.40% |
| 2015-16 (n=3) | 3 | 35.90% |
| 2016-17 (n=5) | 5 | 40.70% |
| 2017-18 (n=1) | 1 | 32.20% |
| 2018-19 (n=1) | 1 | 27.80% |
| 2019-20 (n=5) | 5 | 44.70% |
| 2020-21 (n=4) | 4 | 35.80% |
| 2021-22 (n=2) | 2 | 63.89% |
| 2022-23 (n=5) | 5 | 37.33% |



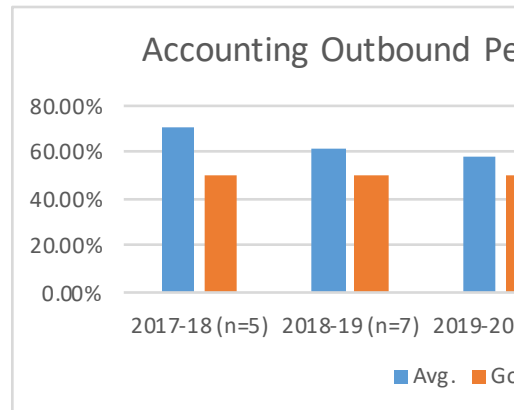
### Accounting Inbound Peregrine Tests By Subject

| Year          | n | ACC | Audit | Ethics | Finance | Econ | Leadship |
|---------------|---|-----|-------|--------|---------|------|----------|
| 2014-15 (n=5) | 5 | 50% | 34%   | 48%    | 50%     | 46%  | 50%      |
| 2015-16 (n=3) | 3 | 47% | 27%   | 40%    | 30%     | 43%  | 33%      |
| 2016-17 (n=5) | 5 | 44% | 32%   | 50%    | 26%     | 46%  | 50%      |
| 2017-18 (n=1) | 1 | 40% | 20%   | 30%    | 10%     | 50%  | 50%      |
| 2018-19 (n=1) | 1 | 50% | 40%   | 20%    | 10%     | 20%  | 30%      |
| 2019-20 (n=5) | 5 | 48% | 36%   | 44%    | 40%     | 48%  | 42%      |
| 2020-21 (n=4) | 4 | 30% | 23%   | 33%    | 45%     | 53%  | 35%      |
| 2021-22 (n=2) | 2 | 65% | 80%   | 65%    | 65%     | 50%  | 55%      |
| 2022-23 (n=5) | 5 | 34% | 30%   | 50%    | 42%     | 38%  | 32%      |

Avg. Goal

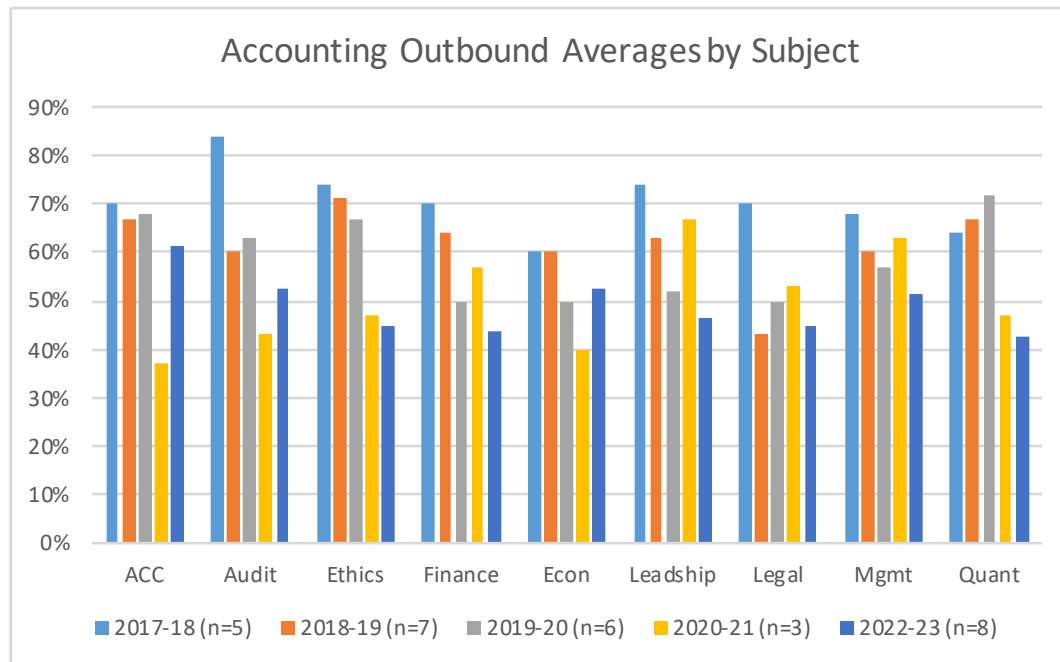
### Accounting Outbound Peregrine Tests

| Year          | n | Avg.   | Goal   |
|---------------|---|--------|--------|
| 2015-16 (n=3) | 3 | 50.70% | 50.00% |
| 2016-17 (n=2) | 2 | 48.90% | 50.00% |
| 2017-18 (n=5) | 5 | 70.40% | 50.00% |
| 2018-19 (n=7) | 7 | 61.70% | 50.00% |
| 2019-20 (n=6) | 6 | 58.70% | 50.00% |
| 2020-21 (n=3) | 3 | 50.40% | 50.00% |
| 2022-23 (n=8) | 8 | 48.89% | 50.00% |



### Accounting Outbound Peregrine Tests By Subject

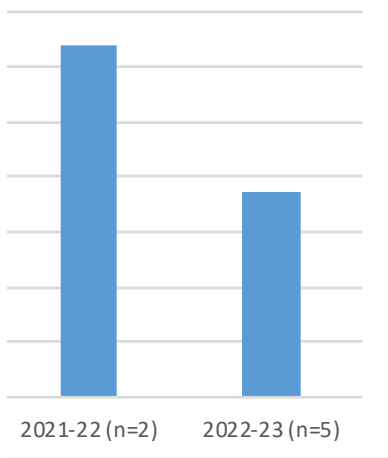
| Year          | n | ACC | Audit | Ethics | Finance | Econ | Leadship |
|---------------|---|-----|-------|--------|---------|------|----------|
| 2014-15 (n=8) |   | 8   | 59%   | 50%    | 54%     | 60%  | 48%      |
| 2015-16 (n=3) |   | 3   | 63%   | 53%    | 57%     | 53%  | 63%      |
| 2016-17 (n=2) |   | 2   | 65%   | 45%    | 55%     | 45%  | 60%      |
| 2017-18 (n=5) |   | 5   | 70%   | 84%    | 74%     | 70%  | 60%      |
| 2018-19 (n=7) |   | 7   | 67%   | 60%    | 71%     | 64%  | 60%      |
| 2019-20 (n=6) |   | 6   | 68%   | 63%    | 67%     | 50%  | 50%      |
| 2020-21 (n=3) |   | 3   | 37%   | 43%    | 47%     | 57%  | 40%      |
| 2022-23 (n=8) |   | 8   | 61%   | 53%    | 45%     | 44%  | 53%      |
| Goal          |   |     | 50%   | 50%    | 50%     | 50%  | 50%      |



### Accounting Inbound & Outbound Scores

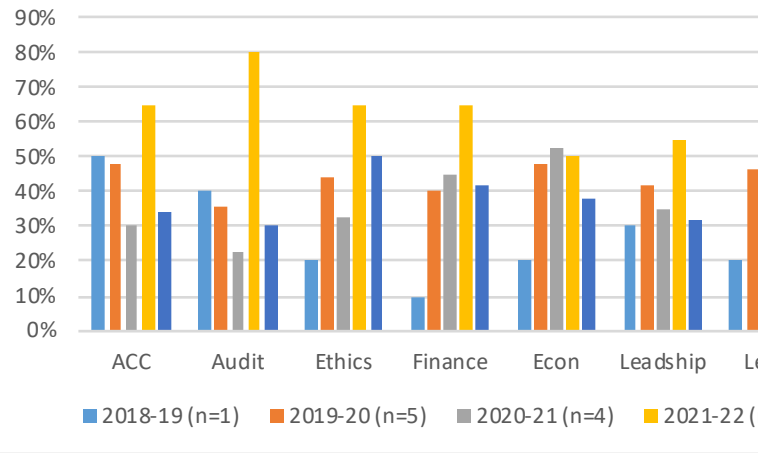
| Year    | Accounting |          | Audit   |          | Ethics  |          | Finance |
|---------|------------|----------|---------|----------|---------|----------|---------|
|         | Inbound    | Outbound | Inbound | Outbound | Inbound | Outbound | Inbound |
| 2014-15 | 50%        | 59%      | 34%     | 50%      | 48%     | 54%      | 50%     |
| 2015-16 | 47%        | 63%      | 27%     | 53%      | 40%     | 57%      | 30%     |
| 2016-17 | 44%        | 65%      | 32%     | 45%      | 50%     | 55%      | 26%     |
| 2017-18 | 40%        | 70%      | 20%     | 84%      | 30%     | 74%      | 10%     |
| 2018-19 | 50%        | 67%      | 40%     | 60%      | 20%     | 71%      | 10%     |
| 2019-20 | 48%        | 68%      | 36%     | 63%      | 44%     | 67%      | 40%     |
| 2020-21 | 30%        | 37%      | 23%     | 43%      | 33%     | 47%      | 45%     |
| 2021-22 | 65%        | 37%      | 80%     | 43%      | 65%     | 47%      | 65%     |
| 2022-23 | 34%        | 61%      | 30%     | 53%      | 50%     | 45%      | 42%     |

### Accounting Inbound Averages

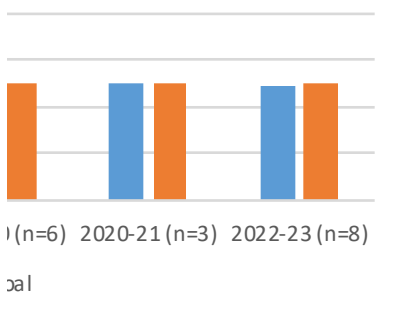


| Legal | Mgmt | Quant |
|-------|------|-------|
| 44%   | 62%  | 34%   |
| 27%   | 37%  | 40%   |
| 28%   | 50%  | 40%   |
| 20%   | 40%  | 30%   |
| 20%   | 20%  | 40%   |
| 46%   | 42%  | 56%   |
| 33%   | 33%  | 40%   |
| 55%   | 85%  | 55%   |
| 36%   | 40%  | 34%   |

### Accounting Inbound Averages by Subject



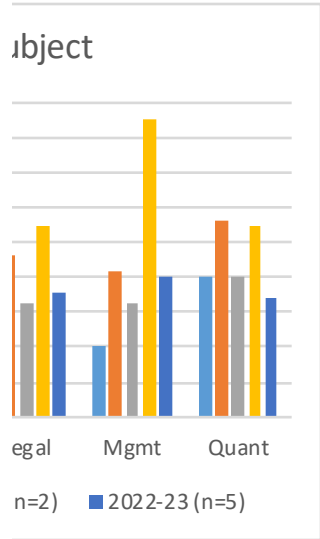
### Accounting Inbound Averages



| Legal | Mgmt | Quant |
|-------|------|-------|
| 56%   | 45%  | 64%   |
| 37%   | 53%  | 30%   |
| 35%   | 40%  | 54%   |
| 70%   | 68%  | 64%   |
| 43%   | 60%  | 67%   |
| 50%   | 57%  | 72%   |
| 53%   | 63%  | 47%   |
| 45%   | 51%  | 43%   |
| 50%   | 50%  | 50%   |

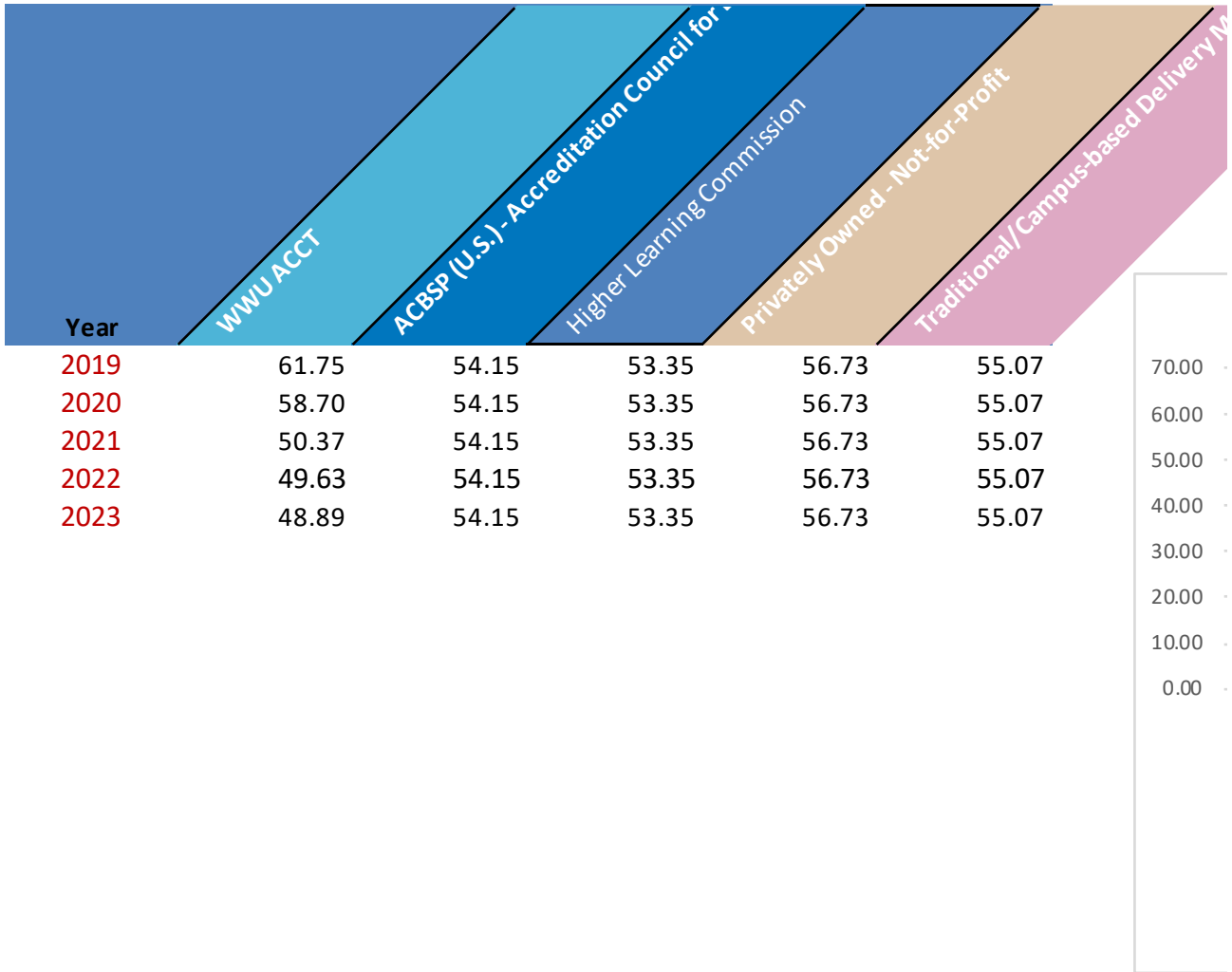
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| Outbound | Economics |          | Leadership |          | Legal   |          | Mgmt    |          |
|----------|-----------|----------|------------|----------|---------|----------|---------|----------|
|          | Inbound   | Outbound | Inbound    | Outbound | Inbound | Outbound | Inbound | Outbound |
| 60%      | 46%       | 48%      | 50%        | 46%      | 44%     | 56%      | 62%     | 45%      |
| 53%      | 43%       | 63%      | 33%        | 47%      | 27%     | 37%      | 37%     | 53%      |
| 45%      | 46%       | 60%      | 50%        | 40%      | 28%     | 35%      | 50%     | 40%      |
| 70%      | 50%       | 60%      | 50%        | 74%      | 20%     | 70%      | 40%     | 68%      |
| 64%      | 20%       | 60%      | 30%        | 63%      | 20%     | 43%      | 20%     | 60%      |
| 50%      | 48%       | 50%      | 42%        | 52%      | 46%     | 50%      | 42%     | 57%      |
| 57%      | 53%       | 40%      | 35%        | 67%      | 33%     | 53%      | 33%     | 63%      |
| 57%      | 50%       | 40%      | 55%        | 67%      | 55%     | 53%      | 85%     | 63%      |
| 44%      | 38%       | 53%      | 32%        | 46%      | 36%     | 45%      | 40%     | 51%      |



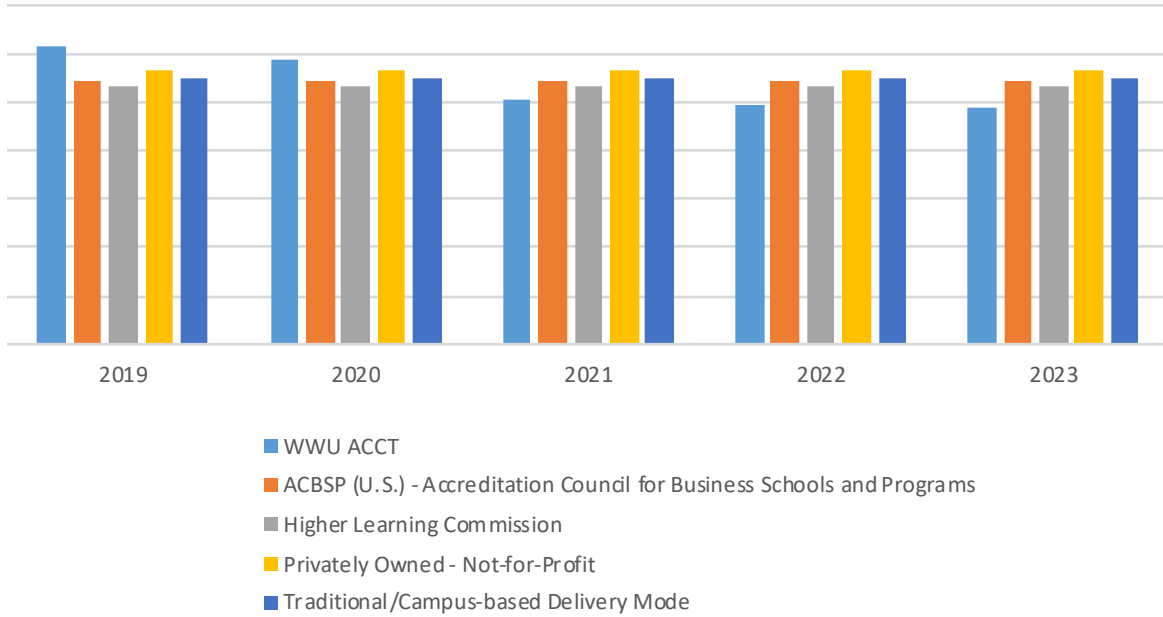
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| Quant   |          |
|---------|----------|
| Inbound | Outbound |
| 34%     | 64%      |
| 40%     | 30%      |
| 40%     | 54%      |
| 30%     | 64%      |
| 40%     | 67%      |
| 56%     | 72%      |
| 40%     | 47%      |
| 55%     | 47%      |
| 34%     | 43%      |





### ACCT External Comparison 2019-2023



# **William Woods University**

## **Individual Results Report**

**Assessment Period:** August 1, 2022 - May 1, 2023

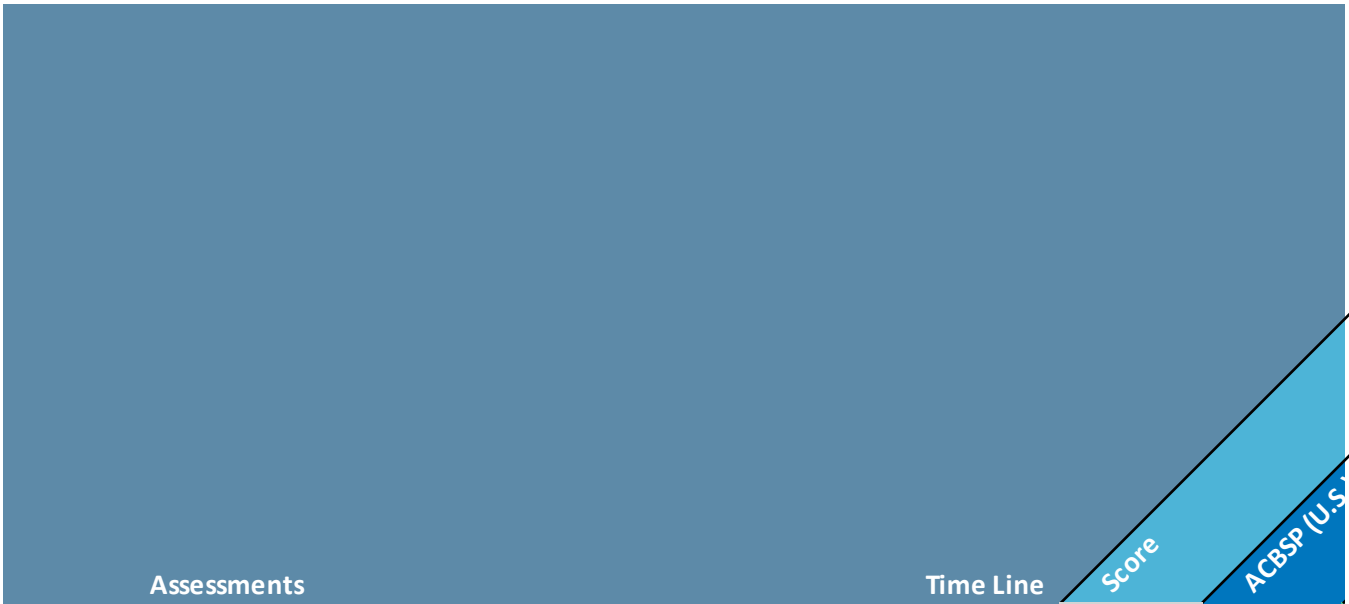
**Academic Levels:** Bachelors

**Selected Aggregate:** ACBSP (U.S.) - Accreditation Council for Business Schools and Programs

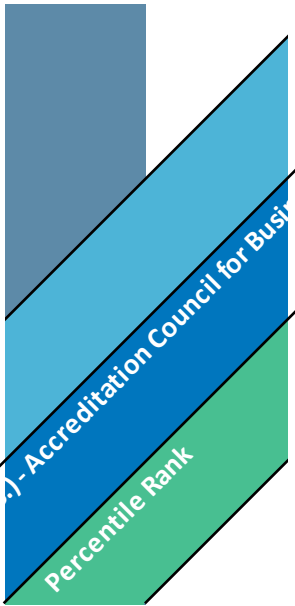
**Assessment Category:**

**Accounting and Finance (ACFN):** ACC430 Advanced Accounting

ams



| Assessments   | Time Line | Score    | ACBSP (U.S.) |
|---|-----------|----------|--------------|
| 1 Total   | Outbound  | 48.88889 | 54.15        |
| 2 Accounting  | Outbound  | 61.25    | 57.292       |
| 3 Auditing  | Outbound  | 52.5     | 58.125       |
| 4 Business Ethics in Accounting                               | Outbound  | 45       | 58.569       |
| 5 Business Finance  | Outbound  | 43.75    | 54.163       |
| 6 Economics   | Outbound  | 52.5     | 49.532       |
| 9 Leadership in Accounting                                    | Outbound  | 46.25    | 54.223       |
| 10 Legal Environment of Business                              | Outbound  | 45       | 51.488       |
| 11 Management   | Outbound  | 51.25    | 55.991       |
| 15 Quantitative Techniques, Statistics, and Research Analysis | Outbound  | 42.5     | 51.733       |



21  
76  
18  
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75  
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25  
14

# William Woods U

## Individual Results Re

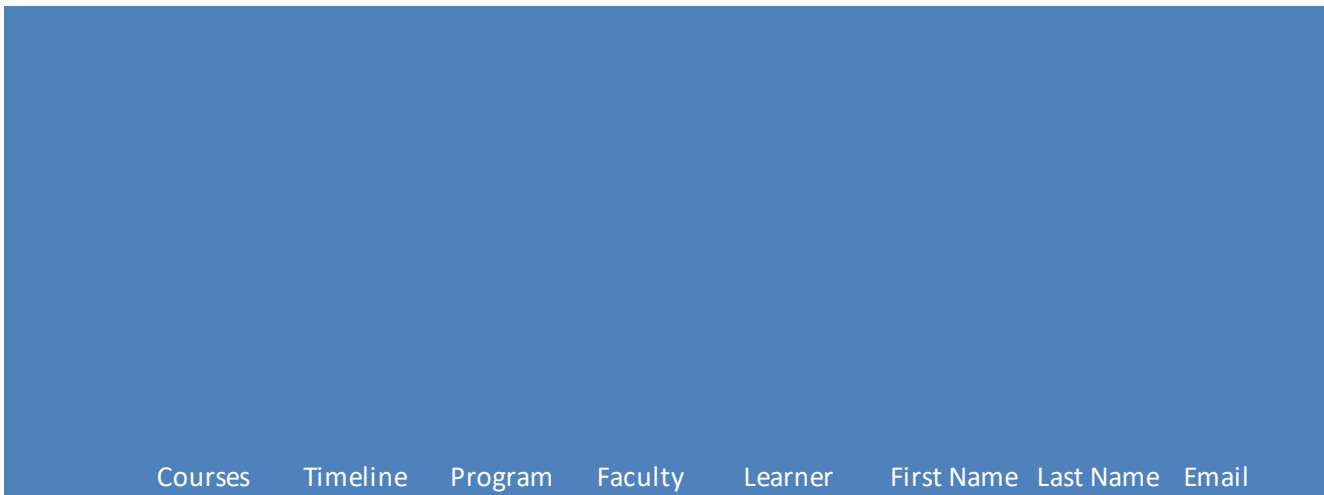
Assessment August 1, 2022 - May 1, 2023

Academic L Bachelors

Selected A ACBSP (U.S.) - Accreditation Council for Business Schools and Programs

Assessment ACFN

Number of 8



|   | Courses    | Timeline | Program | Faculty | Learner      | First Name | Last Name | Email       |
|---|------------|----------|---------|---------|--------------|------------|-----------|-------------|
| 1 | ACC430 Adv | Outbound | BS      |         | Abney, Tyle  | Tyler      | Abney     | txabney037  |
| 2 | ACC430 Adv | Outbound | BS      |         | Ewens, Dere  | Derek      | Ewens     | djewens777  |
| 3 | ACC430 Adv | Outbound | BS      |         | Kempker, D   | David      | Kempker   | dmkempker   |
| 4 | ACC430 Adv | Outbound | BS      |         | Mahoney, A   | Allyson    | Mahoney   | axmahoney   |
| 5 | ACC430 Adv | Outbound | BS      |         | Melton, Dai  | Daulton    | Melton    | dwmelton5   |
| 6 | ACC430 Adv | Outbound | BS      |         | Phillips, Ka | Kassidy    | Phillips  | kaphillips5 |
| 7 | ACC430 Adv | Outbound | BS      |         | Schell, Jenn | Jennah     | Schell    | jmschell20  |
| 8 | ACC430 Adv | Outbound | BS      |         | Wimonrat, P  | Pheemawat  | Wimonrat  | pxwimonra   |

**WWU Averages**  
**ACBSP Benchmark**

Students Above Benchm

| Student ID | Accounting  | Auditing    | Business Ethics in Accounting | Business Finance | Economics   | Leadership in Accounting | Legal Environment of Business | Management  | Quantitative Techniques, Statistics, and Probability | Final Score | Duration (min) | Away from Class |
|------------|-------------|-------------|-------------------------------|------------------|-------------|--------------------------|-------------------------------|-------------|--|-------------|----------------|-----------------|
| 352329     | 70          | 20          | 50                            | 40               | 80          | 40                       | 70                            | 50          | 40   | 51.1        | 31.7           | 0               |
| 336656     | 70          | 60          | 50                            | 60               | 50          | 70                       | 50                            | 70          | 60   | 60          | 25.3           | 0               |
| 348177     | 80          | 60          | 60                            | 30               | 60          | 60                       | 30                            | 70          | 60   | 56.7        | 34.2           | 0               |
| 339749     | 70          | 70          | 40                            | 40               | 60          | 70                       | 40                            | 70          | 40   | 55.6        | 49.8           | 0               |
| 346132     | 60          | 60          | 30                            | 50               | 30          | 30                       | 20                            | 30          | 10   | 35.6        | 36             | 0               |
| 347163     | 80          | 50          | 70                            | 50               | 50          | 40                       | 70                            | 40          | 50   | 55.6        | 50             | 0               |
| 342183     | 20          | 60          | 30                            | 50               | 30          | 10                       | 60                            | 40          | 30   | 36.7        | 30.3           | 0               |
| 349507     | 40          | 40          | 30                            | 30               | 60          | 50                       | 20                            | 40          | 50   | 40          | 32.4           | 0.22            |
|            | <b>61.3</b> | <b>52.5</b> | <b>45</b>                     | <b>43.8</b>      | <b>52.5</b> | <b>46.3</b>              | <b>45</b>                     | <b>51.3</b> | <b>42.5</b>  |             |                |                 |
|            | <b>57.3</b> | <b>58.1</b> | <b>58.6</b>                   | <b>54.2</b>      | <b>49.5</b> | <b>54.2</b>              | <b>51.5</b>                   | <b>56</b>   | <b>51.7</b>  |             |                |                 |

ark                      6      5      2      1      6      3      3      3      2

| Time from Exam (min) | Completed | Abandoned | Percentile Rank |
|----------------------|-----------|-----------|-----------------|
|----------------------|-----------|-----------|-----------------|

|                     |  |    |  |
|---------------------|--|----|--|
| 2023/02/22 03:43:05 |  | 35 |  |
| 2023/02/22 03:40:12 |  | 81 |  |
| 2023/02/22 03:49:07 |  | 62 |  |
| 2023/02/22 04:06:06 |  | 60 |  |
| 2023/02/22 07:56:49 |  | <1 |  |
| 2023/02/22 04:10:19 |  | 60 |  |
| 2023/02/22 03:49:27 |  | <1 |  |
| 2023/02/22 03:54:04 |  | <1 |  |

# William Woods U

## Individual Results Re

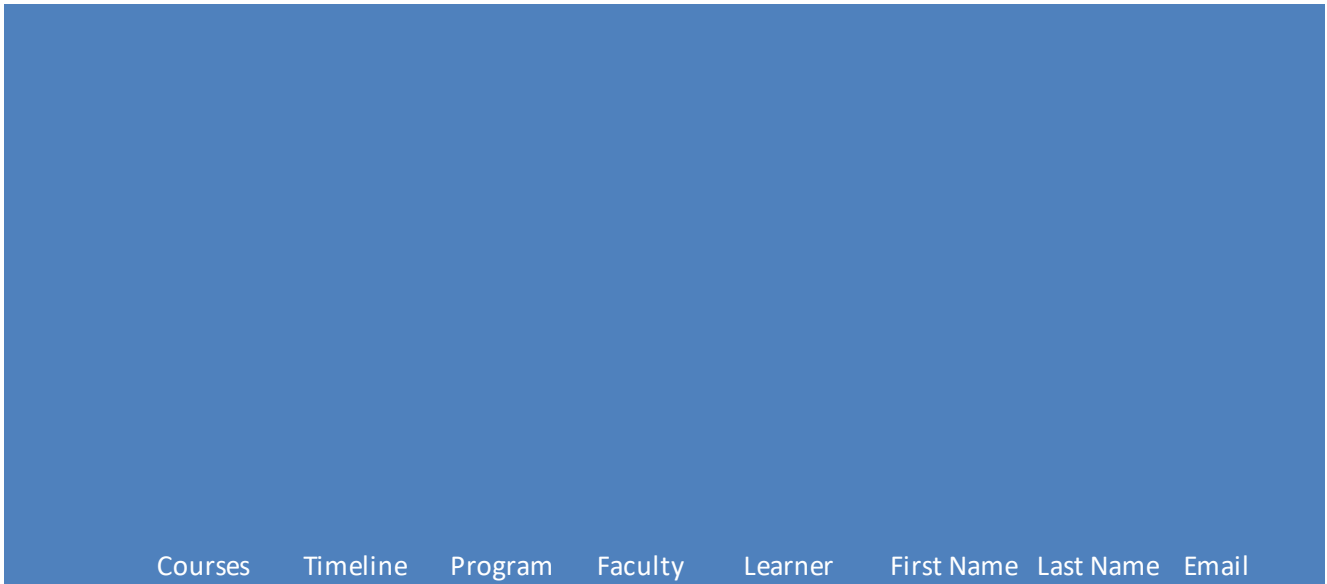
Assessment August 1, 2022 - May 1, 2023

Academic L Bachelors

Selected A ACBSP (U.S.) - Accreditation Council for Business Schools and Programs

Assessment ACFN

Number of 8



|   | Courses    | Timeline | Program | Faculty | Learner             | First Name | Last Name | Email        |
|---|------------|----------|---------|---------|---------------------|------------|-----------|--------------|
| 1 | ACC430 Adv | Outbound | BS      |         | Abney, Tyle         | Tyler      | Abney     | txabney037   |
| 2 | ACC430 Adv | Outbound | BS      |         | Ewens, Dere         | Derek      | Ewens     | djewens777   |
| 3 | ACC430 Adv | Outbound | BS      |         | Kempker, D          | David      | Kempker   | dmkempker    |
| 4 | ACC430 Adv | Outbound | BS      |         | Mahoney, A          | Allyson    | Mahoney   | axmahoney    |
| 5 | ACC430 Adv | Outbound | BS      |         | Melton, Dai         | Daulton    | Melton    | dwmelton5    |
| 6 | ACC430 Adv | Outbound | BS      |         | Phillips, Kas       | Kassidy    | Phillips  | kaphillips59 |
| 7 | ACC430 Adv | Outbound | BS      |         | Schell, Jenn        | Jennah     | Schell    | jmschell209  |
| 8 | ACC430 Adv | Outbound | BS      |         | Wimonrat, Pheemawat | Wimonrat   | pxwimonra |              |

| Student ID | Accounting | Accounting Data Analysis | Balance Sheet Analysis | Compliance in Accounting | Credits and Debits | Dividends, Stocks, and Bonds | Financial Statement Analysis | Interest, Income, and Debt | Journal Entries | Management of Accounting | Auditing | Audit Evidence | Audit |
|------------|------------|--------------------------|------------------------|--------------------------|--------------------|------------------------------|------------------------------|----------------------------|-----------------|--------------------------|----------|----------------|-------|
| 352329     | 70         | 100                      | 100                    |                          | 100                | 0                            | 100                          |                            | 100             | 0                        | 20       | 0              |       |
| 336656     | 70         | 100                      | 50                     | 100                      |                    | 0                            | 100                          |                            | 100             | 100                      | 60       |                |       |
| 348177     | 80         | 100                      | 100                    | 100                      | 100                |                              |                              |                            | 50              | 50                       | 60       |                | 0     |
| 339749     | 70         |                          | 50                     | 0                        | 0                  | 100                          |                              | 100                        | 100             |                          | 70       |                | 100   |
| 346132     | 60         | 100                      | 0                      | 100                      | 0                  |                              |                              |                            | 100             | 33.3                     | 60       |                | 50    |
| 347163     | 80         | 100                      | 100                    |                          | 100                | 100                          | 0                            |                            | 75              | 100                      | 50       |                |       |
| 342183     | 20         | 50                       |                        |                          |                    | 0                            |                              | 0                          | 50              | 0                        | 60       | 100            | 0     |
| 349507     | 40         | 50                       |                        | 66.7                     |                    | 0                            | 0                            |                            | 33.3            |                          | 40       |                | 0     |

|     | Planning and Analytical Procedures | Audit Reports | Audit Strategy and the Audit Program | Completing the Audit | Fraud Auditing | Internal and Government | Legal Liability | Business Ethics in Accounting | Business Ethics in Accounting | Ethical Decision-Making and Judgment | Ethical Models | Ethics Management and Leadership | Business Finance | Asset Valuation | Balance Sheet |
|-----|------------------------------------|---------------|--------------------------------------|----------------------|----------------|-------------------------|-----------------|-------------------------------|-------------------------------|--------------------------------------|----------------|----------------------------------|------------------|-----------------|---------------|
| 50  | 0                                  | 0             | 0                                    | 0                    | 0              | 50                      | 100             | 0                             | 75                            | 50                                   | 40             | 100                              | 50               |                 |               |
| 100 | 66.7                               |               | 50                                   | 100                  | 33.3           | 50                      | 75              | 0                             | 0                             | 66.7                                 | 60             | 0                                | 66.7             |                 |               |
| 100 | 100                                | 66.7          | 0                                    | 100                  | 50             | 60                      | 33.3            | 0                             | 100                           | 80                                   | 30             | 100                              | 0                |                 |               |
| 100 | 0                                  | 100           | 50                                   | 100                  | 66.7           | 40                      | 50              | 66.7                          |                               | 20                                   | 40             |                                  | 25               |                 |               |
|     | 100                                | 100           | 50                                   | 0                    | 100            | 30                      | 25              | 50                            | 0                             | 33.3                                 | 50             |                                  | 100              |                 |               |
| 100 | 50                                 | 0             | 0                                    |                      | 50             | 70                      |                 | 25                            | 100                           | 100                                  | 50             |                                  |                  |                 |               |
|     | 66.7                               | 100           | 0                                    |                      | 50             | 30                      | 100             | 66.7                          | 0                             | 0                                    | 50             |                                  | 100              |                 |               |
| 0   |                                    | 100           | 50                                   | 50                   |                | 30                      | 33.3            | 0                             | 0                             | 40                                   | 30             |                                  |                  |                 |               |

| and Inventory | Balance Sheets and Financial Statements | Business Analysis Ratios and Calculations | Interest and Dividends | Profit, Loss, Cash Flow, and Margins | Stocks and Bonds | Tax Rates, Taxes, and Tax Codes | Economics: Macroeconomics | Consumer Spending and Consumer Price Index | Economics Trends and Forecasting | Employment and Labor Supply | Gross Domestic Product: Calculation, Use, Analysis | Inflation and Recession | Interest Rates, Investment | International Trade | Economic Growth |
|---------------|---|---|------------------------|--------------------------------------|------------------|---------------------------------|---------------------------|--|----------------------------------|-----------------------------|--|-------------------------|----------------------------|---------------------|-----------------|
|---------------|---|---|------------------------|--------------------------------------|------------------|---------------------------------|---------------------------|--|----------------------------------|-----------------------------|--|-------------------------|----------------------------|---------------------|-----------------|

|      |     |      |      |     |    |     |     |     |     |      |     |     |   |    |  |
|------|-----|------|------|-----|----|-----|-----|-----|-----|------|-----|-----|---|----|--|
| 33.3 | 0   |      |      | 0   | 80 |     | 50  | 100 |     | 100  |     | 100 |   | 80 |  |
| 100  |     |      | 50   | 0   | 40 | 100 |     | 0   | 100 | 0    | 0   |     |   | 60 |  |
| 0    | 0   | 33.3 | 100  | 0   | 60 | 100 | 100 |     | 0   | 100  |     |     | 0 | 60 |  |
| 25   |     |      | 100  | 100 | 60 | 100 | 0   |     |     | 100  | 100 |     |   | 60 |  |
| 0    | 100 | 0    | 50   |     | 40 |     | 50  | 0   | 0   | 100  |     |     |   | 20 |  |
| 75   | 50  | 0    | 100  | 0   | 60 |     | 100 |     | 50  |      |     |     | 0 | 40 |  |
| 33.3 | 100 | 0    | 0    |     | 60 |     | 100 |     |     | 100  | 0   | 50  |   | 0  |  |
| 50   | 0   | 0    | 66.7 | 0   | 40 |     | 0   |     |     | 66.7 | 0   |     |   | 80 |  |

| Trade | Microeconomics | Price, Cost, and Profit | Spending and Saving | Supply and Demand | Leadership in Accounting | Assessing Leadership Styles | Building and Leading Teams | Control and Types of Leader Power | Employee Development | Employee Motivation and Rewards | Leader Expectations | Leader Traits and Attributes | Models of Leadership | Legal |
|-------|----------------|-------------------------|---------------------|-------------------|--------------------------|-----------------------------|----------------------------|-----------------------------------|----------------------|---------------------------------|---------------------|------------------------------|----------------------|-------|
|-------|----------------|-------------------------|---------------------|-------------------|--------------------------|-----------------------------|----------------------------|-----------------------------------|----------------------|---------------------------------|---------------------|------------------------------|----------------------|-------|

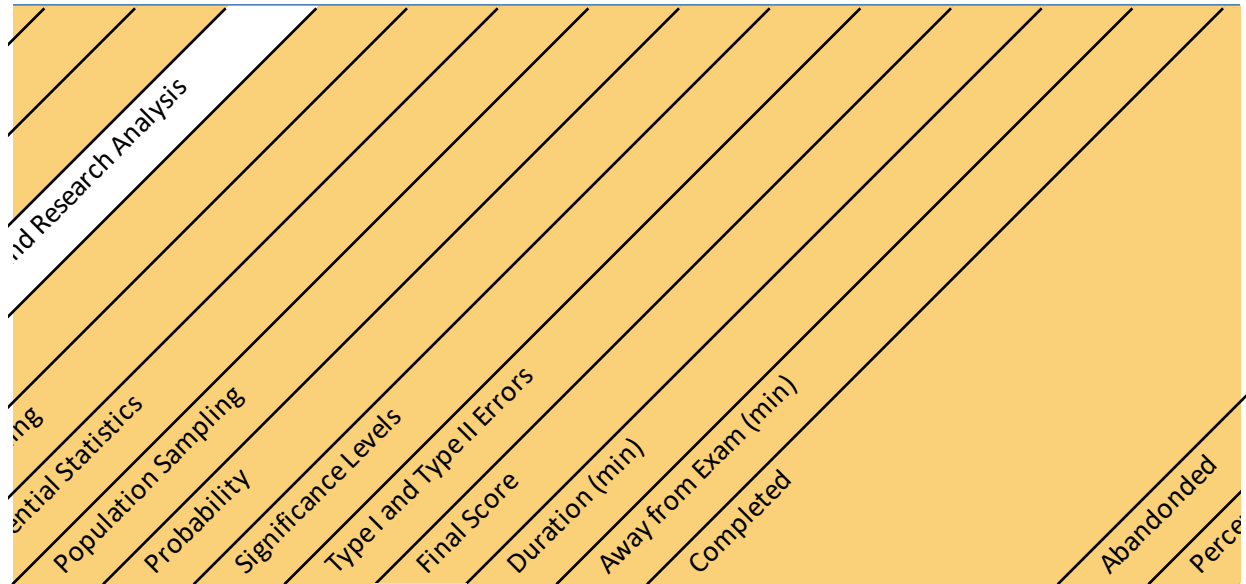
|     |     |    |     |    |     |   |    |     |      |     |      |      |    |
|-----|-----|----|-----|----|-----|---|----|-----|------|-----|------|------|----|
| 50  | 100 |    |     | 40 |     | 0 | 0  | 50  |      | 100 | 33.3 | 100  | 70 |
| 100 | 0   | 0  | 100 | 70 | 100 | 0 | 50 |     | 75   | 100 | 100  |      | 50 |
| 60  |     |    |     | 60 | 100 | 0 | 0  |     | 100  | 100 | 100  | 50   | 30 |
| 50  |     | 50 | 100 | 70 |     |   |    | 100 | 66.7 | 50  | 100  | 66.7 | 40 |
| 50  | 0   |    | 0   | 30 | 100 |   |    |     | 20   | 0   | 50   | 0    | 20 |
| 0   | 100 |    | 0   | 40 | 0   | 0 | 0  | 0   | 80   |     |      | 0    | 70 |
| 0   | 0   |    | 0   | 10 |     | 0 |    | 0   | 33.3 | 0   | 0    | 0    | 60 |
| 100 | 100 |    | 50  | 50 | 100 |   |    | 50  | 50   | 50  |      | 0    | 20 |

| Partnership | Environment of Business | Antitrust | Civil and Criminal Processes | Consumer Protection | Equal Employment Opportunity | Financial Regulation | Government Regulation of Businesses | Legal Agreements and Documents | Liability | Types of Business Organizations | Management: Human Resource Management | HR Manager Roles and Responsibilities | HR Planning | Recruiting and P | Staff |
|-------------|-------------------------|-----------|------------------------------|---------------------|------------------------------|----------------------|-------------------------------------|--------------------------------|-----------|---------------------------------|---------------------------------------|---------------------------------------|-------------|------------------|-------|
|-------------|-------------------------|-----------|------------------------------|---------------------|------------------------------|----------------------|-------------------------------------|--------------------------------|-----------|---------------------------------|---------------------------------------|---------------------------------------|-------------|------------------|-------|

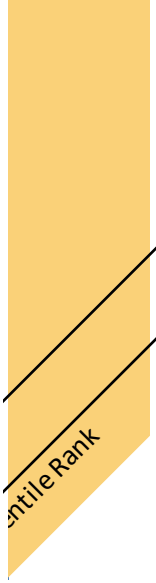
|     |      |      |     |     |      |    |     |     |      |     |     |     |     |     |  |
|-----|------|------|-----|-----|------|----|-----|-----|------|-----|-----|-----|-----|-----|--|
| 100 | 50   | 100  | 100 | 100 | 0    | 50 |     |     |      | 75  | 100 | 50  | 100 |     |  |
| 100 | 0    | 100  |     | 50  | 100  | 0  | 100 |     |      | 75  | 50  | 100 |     | 100 |  |
| 0   | 100  |      | 0   | 0   | 50   | 0  | 0   | 100 |      | 75  | 0   | 100 | 100 | 100 |  |
| 0   | 100  | 33.3 | 0   |     | 33.3 |    |     |     |      | 100 | 100 | 100 | 100 |     |  |
| 0   | 50   | 0    |     |     | 100  |    | 0   | 0   | 50   | 0   |     |     |     | 100 |  |
|     | 100  | 100  | 100 |     | 50   | 0  | 100 | 100 | 66.7 |     | 100 | 0   |     |     |  |
| 100 | 100  | 0    | 0   | 100 | 50   | 0  |     |     | 0    | 0   | 0   |     |     |     |  |
|     | 33.3 | 0    | 0   |     | 33.3 | 0  |     | 0   | 33.3 | 0   | 0   |     |     | 100 |  |

| Retention of Employees | Management: Operations/Production Management | Continuous Improvement | Cost Control | Data Analysis Tools | Quality Management | Management: Organizational Behavior | Corporate Culture and Climate | Individual and Group Dynamics | Organizational Charts and Structure | Quantitative Mission, Vision, and Values | Descriptive Statistics | Hypothesis Testing | Inference |
|------------------------|--|------------------------|--------------|---------------------|--------------------|-------------------------------------|-------------------------------|-------------------------------|-------------------------------------|--|------------------------|--------------------|-----------|
|------------------------|--|------------------------|--------------|---------------------|--------------------|-------------------------------------|-------------------------------|-------------------------------|-------------------------------------|--|------------------------|--------------------|-----------|

|      |     |   |     |      |      |     |     |     |     |      |      |      |     |
|------|-----|---|-----|------|------|-----|-----|-----|-----|------|------|------|-----|
| 33.3 |     | 0 | 100 | 33.3 | 0    | 100 |     | 40  | 0   | 33.3 |      |      |     |
| 33.3 | 0   | 0 | 100 |      | 100  |     | 100 | 100 | 60  | 100  | 100  | 0    |     |
| 33.3 |     | 0 | 50  |      | 100  | 100 | 100 |     | 60  | 100  | 75   | 100  |     |
| 50   | 0   |   | 100 | 0    | 66.7 | 0   |     | 100 | 100 | 40   |      | 25   | 100 |
| 0    |     | 0 | 0   | 0    | 33.3 | 100 | 0   |     | 0   | 10   | 0    | 0    | 50  |
| 0    | 0   | 0 |     | 0    | 50   | 0   | 100 |     | 0   | 50   | 0    | 0    | 100 |
| 100  | 100 |   |     | 100  | 25   | 0   |     | 50  | 0   | 30   | 66.7 | 0    | 0   |
| 100  | 100 |   | 100 | 100  | 0    | 0   | 0   |     | 0   | 50   |      | 33.3 | 100 |



| 100  | 100 | 100 | 0   | 51.1 | 31.7 | 0    | 2023/02/22 03:43:05 | 35 |
|------|-----|-----|-----|------|------|------|---------------------|----|
| 100  | 0   | 0   | 0   | 60   | 25.3 | 0    | 2023/02/22 03:40:12 | 81 |
|      | 50  | 0   | 0   | 56.7 | 34.2 | 0    | 2023/02/22 03:49:07 | 62 |
| 50   |     | 0   | 100 | 55.6 | 49.8 | 0    | 2023/02/22 04:06:06 | 60 |
|      | 0   | 0   | 0   | 35.6 | 36   | 0    | 2023/02/22 07:56:49 | <1 |
| 66.7 | 0   | 100 | 50  | 55.6 | 50   | 0    | 2023/02/22 04:10:19 | 60 |
| 50   | 0   |     | 0   | 36.7 | 30.3 | 0    | 2023/02/22 03:49:27 | <1 |
| 33.3 | 50  |     |     | 40   | 32.4 | 0.22 | 2023/02/22 03:54:04 | <1 |



# William Woods U

## Individual Results Re

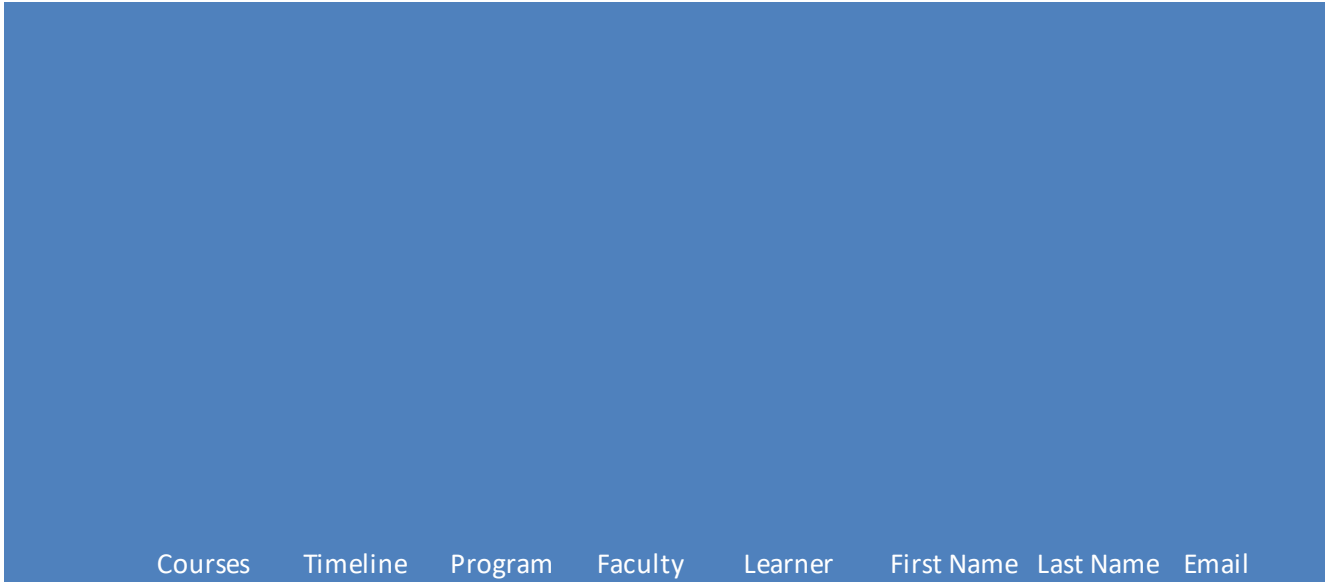
Assessment August 1, 2022 - May 1, 2023

Academic L Bachelors

Selected A ACBSP (U.S.) - Accreditation Council for Business Schools and Programs

Assessment ACFN

Number of 8



|   | Courses    | Timeline | Program | Faculty | Learner             | First Name | Last Name | Email        |
|---|------------|----------|---------|---------|---------------------|------------|-----------|--------------|
| 1 | ACC430 Adv | Outbound | BS      |         | Abney, Tyle         | Tyler      | Abney     | txabney037   |
| 2 | ACC430 Adv | Outbound | BS      |         | Ewens, Dere         | Derek      | Ewens     | djewens777   |
| 3 | ACC430 Adv | Outbound | BS      |         | Kempker, D          | David      | Kempker   | dmkempker    |
| 4 | ACC430 Adv | Outbound | BS      |         | Mahoney, A          | Allyson    | Mahoney   | axmahoney    |
| 5 | ACC430 Adv | Outbound | BS      |         | Melton, Dai         | Daulton    | Melton    | dwmelton5    |
| 6 | ACC430 Adv | Outbound | BS      |         | Phillips, Kas       | Kassidy    | Phillips  | kaphillips59 |
| 7 | ACC430 Adv | Outbound | BS      |         | Schell, Jenn        | Jennah     | Schell    | jmschell209  |
| 8 | ACC430 Adv | Outbound | BS      |         | Wimonrat, Pheemawat | Wimonrat   | pxwimonra |              |

| Student ID | Accounting | Accounting Data Analysis | Balance Sheet Analysis | Compliance in Accounting | Credits and Debits | Dividends, Stocks, and Bonds | Financial Statement Analysis | Interest, Income, and Debt | Journal Entries | Management of Accounting | Auditing | Audit Evidence | Audit |
|------------|------------|--------------------------|------------------------|--------------------------|--------------------|------------------------------|------------------------------|----------------------------|-----------------|--------------------------|----------|----------------|-------|
| 352329     | 7/10       | 1/1                      | 1/1                    |                          | 1/1                | 0/1                          | 1/1                          |                            | 3/3             | 0/2                      | 2/10     | 0/1            |       |
| 336656     | 7/10       | 2/2                      | 1/2                    | 1/1                      | 0/2                |                              | 1/1                          |                            | 1/1             | 1/1                      | 6/10     |                |       |
| 348177     | 8/10       | 2/2                      | 2/2                    | 1/1                      | 1/1                |                              |                              |                            | 1/2             | 1/2                      | 6/10     |                | 0/1   |
| 339749     | 7/10       |                          | 1/2                    | 0/1                      | 0/1                | 1/1                          |                              | 1/1                        | 4/4             |                          | 7/10     |                | 1/1   |
| 346132     | 6/10       | 1/1                      | 0/1                    | 1/1                      | 0/1                |                              |                              |                            | 3/3             | 1/3                      | 6/10     |                | 1/2   |
| 347163     | 8/10       | 1/1                      | 1/1                    |                          | 1/1                | 1/1                          | 0/1                          |                            | 3/4             | 1/1                      | 5/10     |                |       |
| 342183     | 2/10       | 1/2                      |                        |                          |                    | 0/2                          |                              | 0/2                        | 1/2             | 0/2                      | 6/10     | 2/2            | 0/1   |
| 349507     | 4/10       | 1/2                      |                        | 2/3                      |                    | 0/1                          | 0/1                          |                            | 1/3             |                          | 4/10     |                | 0/2   |

|     | Planning and Analytical Procedures | Audit Reports | Audit Strategy and the Audit Program | Completing the Audit | Fraud Auditing | Internal and Government | Legal Liability | Business Ethics in Accounting | Business Ethics in Accounting | Ethical Decision-Making and Judgment | Ethical Models | Ethics Management and Leadership | Asset Valuation | Balance Sheet |
|-----|------------------------------------|---------------|--------------------------------------|----------------------|----------------|-------------------------|-----------------|-------------------------------|-------------------------------|--------------------------------------|----------------|----------------------------------|-----------------|---------------|
| 2/4 | 0/1                                | 0/1           | 0/1                                  | 0/1                  | 0/1            | 5/10                    | 1/1             | 0/3                           | 3/4                           | 1/2                                  | 4/10           | 1/1                              | 2/4             |               |
| 1/1 | 2/3                                |               | 1/2                                  | 1/1                  | 1/3            | 5/10                    | 3/4             | 0/1                           | 0/2                           | 2/3                                  | 6/10           | 0/1                              | 2/3             |               |
| 1/1 | 1/1                                | 2/3           | 0/1                                  | 1/1                  | 1/2            | 6/10                    | 1/3             | 0/1                           | 1/1                           | 4/5                                  | 3/10           | 1/1                              | 0/2             |               |
| 1/1 | 0/1                                | 1/1           | 1/2                                  | 1/1                  | 2/3            | 4/10                    | 1/2             | 2/3                           |                               | 1/5                                  | 4/10           |                                  | 1/4             |               |
|     | 1/1                                | 1/1           | 2/4                                  | 0/1                  | 1/1            | 3/10                    | 1/4             | 1/2                           | 0/1                           | 1/3                                  | 5/10           |                                  | 3/3             |               |
| 2/2 | 1/2                                | 0/1           | 0/1                                  |                      | 2/4            | 7/10                    |                 | 1/4                           | 3/3                           | 3/3                                  | 5/10           |                                  |                 |               |
|     | 2/3                                | 1/1           | 0/1                                  |                      | 1/2            | 3/10                    | 1/1             | 2/3                           | 0/3                           | 0/3                                  | 5/10           |                                  | 3/3             |               |
| 0/2 |                                    | 2/2           | 1/2                                  | 1/2                  |                | 3/10                    | 1/3             | 0/1                           | 0/1                           | 2/5                                  | 3/10           |                                  |                 |               |

|  | and Inventory | Balance Sheets and Financial Statements | Business Analysis Ratios and Calculations | Interest and Dividends | Profit, Loss, Cash Flow, and Margins | Stocks and Bonds | Tax Rates, Taxes, and Tax Codes | Economics: Macroeconomics | Consumer Spending and Consumer Price Index | Economics Trends and Forecasting | Employment and Labor Supply | Gross Domestic Product: Calculation, Use, Analysis | Inflation and Recession | Interest Rates, Investment | International Trade | Economic Growth |
|--|---------------|---|---|------------------------|--------------------------------------|------------------|---------------------------------|---------------------------|--|----------------------------------|-----------------------------|--|-------------------------|----------------------------|---------------------|-----------------|
|--|---------------|---|---|------------------------|--------------------------------------|------------------|---------------------------------|---------------------------|--|----------------------------------|-----------------------------|--|-------------------------|----------------------------|---------------------|-----------------|

|     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|--|
| 1/3 | 0/1 |     |     | 0/1 | 4/5 |     | 1/2 | 1/1 | 1/1 |     | 1/1 | 1/1 | 1/1 | 4/5 |  |  |
| 3/3 |     |     | 1/2 | 0/1 | 2/5 | 1/1 |     | 0/1 | 1/1 | 0/1 | 0/1 |     |     | 3/5 |  |  |
| 0/1 | 0/1 | 1/3 | 1/1 | 0/1 | 3/5 | 1/1 | 1/1 |     | 0/1 | 1/1 |     | 0/1 |     | 3/5 |  |  |
| 1/4 |     |     | 1/1 | 1/1 | 3/5 | 1/1 | 0/2 |     |     | 1/1 | 1/1 |     |     | 3/5 |  |  |
| 0/3 | 1/1 | 0/1 | 1/2 |     | 2/5 |     | 1/2 | 0/1 | 0/1 | 1/1 |     |     |     | 1/5 |  |  |
| 3/4 | 1/2 | 0/2 | 1/1 | 0/1 | 3/5 |     | 2/2 |     | 1/2 |     |     |     | 0/1 | 2/5 |  |  |
| 1/3 | 1/1 | 0/1 | 0/2 |     | 3/5 |     | 1/1 |     |     | 1/1 | 0/1 | 1/2 |     | 0/5 |  |  |
| 1/2 | 0/1 | 0/2 | 2/3 | 0/2 | 2/5 |     | 0/1 |     |     | 2/3 | 0/1 |     |     | 4/5 |  |  |

| 1/2 | 3/3 |     |     | 4/10 |     | 0/1 | 0/2 | 1/2 |     | 1/1 | 1/3 | 1/1 | 7/10 |
|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|------|
| 1/1 | 0/1 | 0/1 | 2/2 | 7/10 | 1/1 | 0/1 | 1/2 |     | 3/4 | 1/1 | 1/1 |     | 5/10 |
| 3/5 |     |     |     | 6/10 | 1/1 | 0/2 | 0/1 |     | 2/2 | 1/1 | 1/1 | 1/2 | 3/10 |
| 1/2 |     | 1/2 | 1/1 | 7/10 |     |     |     | 1/1 | 2/3 | 1/2 | 1/1 | 2/3 | 4/10 |
| 1/2 | 0/2 |     | 0/1 | 3/10 | 1/1 |     |     |     | 1/5 | 0/1 | 1/2 | 0/1 | 2/10 |
| 0/1 | 2/2 |     | 0/2 | 4/10 | 0/1 | 0/1 | 0/1 | 0/1 | 4/5 |     |     | 0/1 | 7/10 |
| 0/2 | 0/2 |     | 0/1 | 1/10 |     | 0/1 |     | 0/2 | 1/3 | 0/1 | 0/2 | 0/1 | 6/10 |
| 1/1 | 2/2 |     | 1/2 | 5/10 | 1/1 |     |     | 1/2 | 2/4 | 1/2 |     | 0/1 | 2/10 |

| 1/2 | 3/3 |     |     | 4/10 |     | 0/1 | 0/2 | 1/2 |     | 1/1 | 1/3 | 1/1 | 7/10 |
|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|------|
| 1/1 | 0/1 | 0/1 | 2/2 | 7/10 | 1/1 | 0/1 | 1/2 |     | 3/4 | 1/1 | 1/1 |     | 5/10 |
| 3/5 |     |     |     | 6/10 | 1/1 | 0/2 | 0/1 |     | 2/2 | 1/1 | 1/1 | 1/2 | 3/10 |
| 1/2 |     | 1/2 | 1/1 | 7/10 |     |     |     | 1/1 | 2/3 | 1/2 | 1/1 | 2/3 | 4/10 |
| 1/2 | 0/2 |     | 0/1 | 3/10 | 1/1 |     |     |     | 1/5 | 0/1 | 1/2 | 0/1 | 2/10 |
| 0/1 | 2/2 |     | 0/2 | 4/10 | 0/1 | 0/1 | 0/1 | 0/1 | 4/5 |     |     | 0/1 | 7/10 |
| 0/2 | 0/2 |     | 0/1 | 1/10 |     | 0/1 |     | 0/2 | 1/3 | 0/1 | 0/2 | 0/1 | 6/10 |
| 1/1 | 2/2 |     | 1/2 | 5/10 | 1/1 |     |     | 1/2 | 2/4 | 1/2 |     | 0/1 | 2/10 |

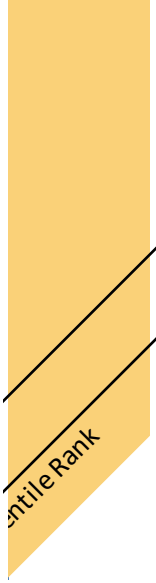
|  | Partnership | Environment of Business | Antitrust | Civil and Criminal Processes | Consumer Protection | Equal Employment Opportunity | Financial Regulation | Government Regulation of Businesses | Legal Agreements and Documents | Liability | Types of Business Organizations | Management: Human Resource Management | HR Manager Roles and Responsibilities | HR Planning | Recruiting and P | Staff |
|--|-------------|-------------------------|-----------|------------------------------|---------------------|------------------------------|----------------------|-------------------------------------|--------------------------------|-----------|---------------------------------|---------------------------------------|---------------------------------------|-------------|------------------|-------|
|--|-------------|-------------------------|-----------|------------------------------|---------------------|------------------------------|----------------------|-------------------------------------|--------------------------------|-----------|---------------------------------|---------------------------------------|---------------------------------------|-------------|------------------|-------|

|     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|
| 1/1 | 1/2 | 1/1 | 2/2 | 1/1 | 0/1 | 1/2 |     |     |     | 3/4 |     | 1/1 | 1/2 | 1/1 |     |  |
| 1/1 | 0/3 | 1/1 |     | 1/2 | 1/1 | 0/1 | 1/1 |     |     | 3/4 | 1/2 | 1/1 |     | 1/1 |     |  |
| 0/1 | 1/1 |     | 0/2 | 0/1 | 1/2 | 0/1 | 0/1 | 1/1 |     | 3/4 | 0/1 | 1/1 | 1/1 | 1/1 |     |  |
| 0/1 | 2/2 | 1/3 | 0/1 |     | 1/3 |     |     |     |     | 3/3 | 1/1 | 1/1 | 1/1 |     |     |  |
| 0/3 | 1/2 | 0/1 |     |     | 1/1 |     | 0/1 | 0/2 | 2/4 | 0/2 |     |     |     |     | 2/2 |  |
|     | 1/1 | 1/1 | 1/1 |     | 1/2 | 0/2 | 2/2 | 1/1 | 2/3 |     | 2/2 | 0/1 |     |     |     |  |
| 2/2 | 2/2 | 0/1 | 0/1 | 1/1 | 1/2 | 0/1 |     |     | 0/3 | 0/1 | 0/2 |     |     |     |     |  |
|     | 1/3 | 0/1 | 0/1 |     | 1/3 | 0/1 |     | 0/1 | 1/3 | 0/1 | 0/1 |     |     |     | 1/1 |  |

|  | Retention of Employees | Management: Operations/Production Management | Continuous Improvement | Cost Control | Data Analysis Tools | Quality Management | Management: Organizational Behavior | Corporate Culture and Climate | Individual and Group Dynamics | Organizational Charts and Structure | Quantitative Mission, Vision, and Values | Descriptive Statistics | Hypothesis Testing | Inference |
|--|------------------------|--|------------------------|--------------|---------------------|--------------------|-------------------------------------|-------------------------------|-------------------------------|-------------------------------------|--|------------------------|--------------------|-----------|
|--|------------------------|--|------------------------|--------------|---------------------|--------------------|-------------------------------------|-------------------------------|-------------------------------|-------------------------------------|--|------------------------|--------------------|-----------|

|     |     |     |     |     |     |     |     |     |      |      |     |     |     |  |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|-----|-----|-----|--|
| 1/3 |     |     | 0/2 | 1/1 | 1/3 | 0/2 | 1/1 |     | 4/10 | 0/2  | 1/3 |     |     |  |
| 1/3 | 0/1 | 0/1 | 1/1 |     | 3/3 |     | 1/1 | 1/1 | 1/1  | 6/10 | 1/1 | 2/2 | 0/1 |  |
| 1/3 |     | 0/1 | 1/2 |     | 3/3 | 1/1 | 2/2 |     |      | 6/10 | 1/1 | 3/4 | 1/1 |  |
| 2/4 | 0/1 |     | 2/2 | 0/1 | 2/3 | 0/1 |     | 1/1 | 1/1  | 4/10 |     | 1/4 | 1/1 |  |
| 0/3 |     | 0/1 | 0/1 | 0/1 | 1/3 | 1/1 | 0/1 |     | 0/1  | 1/10 | 0/2 | 0/3 | 1/2 |  |
| 0/3 | 0/1 | 0/1 |     | 0/1 | 2/4 | 0/1 | 2/2 |     | 0/1  | 5/10 | 0/1 | 0/1 | 1/1 |  |
| 3/3 | 1/1 |     |     | 2/2 | 1/4 | 0/1 |     | 1/2 | 0/1  | 3/10 | 2/3 | 0/2 | 0/1 |  |
| 3/3 | 1/1 |     | 1/1 | 1/1 | 0/4 | 0/2 | 0/1 |     | 0/1  | 5/10 |     | 1/3 | 2/2 |  |





|         | Quality of<br>Work<br>Production | Quality of<br>Work | General<br>Appearance | Initiative | Acceptance<br>of<br>Constructive<br>Criticism | Dependab<br>ility | Cooperati<br>on | Courtesy |
|---------|----------------------------------|--------------------|-----------------------|------------|---|-------------------|-----------------|----------|
| Daulton | 4                                | 5                  | 5                     | 5          | 5   | 5                 | 5               | 5        |
| Jennah  | 4                                | 5                  | 5                     | 5          | 5   | 5                 | 5               | 5        |
| Will    | 5                                | 5                  | 5                     | 5          | 5   | 5                 | 5               | 5        |
| Tyler   | 5                                | 5                  | 5                     | 5          | 5   | 5                 | 5               | 5        |
| Derek   | 4                                | 4                  | 4                     | 4          | 4   | 5                 | 4               | 4        |
| Kassidy | 5                                | 4                  | 5                     | 5          | 5   | 5                 | 5               | 5        |
| David   | 4                                | 5                  | 5                     | 5          | 5   | 5                 | 5               | 5        |

|               | Quality of<br>Work<br>Production | Quality of<br>Work | General<br>Appearance | Initiative | Acceptance<br>of<br>Constructive<br>Criticism | Dependab<br>ility | Cooperati<br>on | Courtesy |
|---------------|----------------------------------|--------------------|-----------------------|------------|---|-------------------|-----------------|----------|
|               | 4.43                             | 4.71               | 4.86                  | 4.86       | 4.86  | 5.00              | 4.86            | 4.86     |
| total average |                                  |                    | 4.771428571           |            |   |                   |                 |          |

| Judgement | Attendance |
|-----------|------------|
| 5         | 4          |
| 5         | 4          |
| 5         | 5          |
| 5         | 5          |
| 4         | 5          |
| 4         | 5          |
| 5         | 4          |

2022-2023

---

- 1 NEVER
- 2 RARELY
- 3 SOMETIMES
- 4 VERY GOOD
- 5 EXCELLENT

| Judgement | Attendance |
|-----------|------------|
| 4.71      | 4.57       |

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|         | Adequate Training | Problem Solving | Task Initiative | Task Variety | Experience | Written Communication | Oral Communication |   |
|---------|-------------------|-----------------|-----------------|--------------|------------|-----------------------|--------------------|---|
| Daulton | 5                 | 5               | 5               | 5            | 5          | 5                     | 5                  | 5 |
| Jennah  | 5                 | 5               | 5               | 5            | 5          | 5                     | 3                  | 5 |
| Will    | 5                 | 5               | 5               | 5            | 5          | 5                     | 4                  | 5 |
| Tyler   | 5                 | 5               | 5               | 5            | 5          | 5                     | 5                  | 5 |
| Derek   | 5                 | 5               | 5               | 5            | 5          | 5                     | 1                  | 5 |
| Pheem   | 5                 | 5               | 5               | 5            | 5          | 5                     | 2                  | 5 |
| David   | 5                 | 5               | 5               | 5            | 5          | 5                     | 5                  | 5 |
| Daulton | 5                 | 5               | 5               | 5            | 5          | 5                     | 3                  | 5 |
| Kassidy | 4                 | 5               | 5               | 5            | 5          | 5                     | 4                  | 3 |

---

|               | Adequate Training | Problem Solving | Task Initiative | Task Variety | Experience | Written Communication | Oral Communication |  |
|---------------|-------------------|-----------------|-----------------|--------------|------------|-----------------------|--------------------|--|
|               | 4.89              | 5.00            | 5.00            | 5.00         | 5.00       | 3.56                  | 4.78               |  |
| total average |                   |                 | 4.638889        |              |            |                       |                    |  |

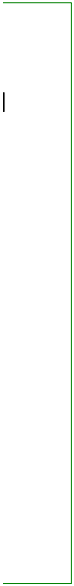
| Responsibility | Problem Solving | Teamwork | Technology | Ethical Decision Making |             |
|----------------|-----------------|----------|------------|-------------------------|-------------|
|                | 5               | 5        | 5          | 5                       | 1           |
|                | 5               | 4        | 5          | 5                       | 2           |
|                | 5               | 4        | 4          | 5                       | 3           |
|                | 5               | 5        | 5          | 5                       | 4           |
|                | 5               | 3        | 1          | 5                       | 5           |
|                | 5               | 3        | 5          | 5                       | 3           |
|                | 4               | 4        | 4          | 5                       | 4           |
|                | 4               | 3        | 5          | 5                       | 5           |
|                | 5               | 4        | 5          | 5                       | 4 2022-2023 |

| Responsibility | Problem Solving | Teamwork | Technology | Ethical Decision Making |      |
|----------------|-----------------|----------|------------|-------------------------|------|
|                | 4.78            | 3.89     | 4.33       | 5.00                    | 4.44 |
|                |                 |          |            |                         | 4.64 |

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NOT AT  
ALL  
RARELY  
SOMETIMES  
OFTEN  
USED FREQUENTLY



|         |         |          |         |
|---------|---------|----------|---------|
| 2/10/22 | 8/18/22 | 11/30/22 | 1/23/23 |
| 17      | 14      | 16       | 21      |

## BUS 450 Results

| Year    | n | Obj. 1 | Obj. 2 | Obj. 3 | Obj. 4 | Obj. 5 | Obj. 6 | Obj. 7 | Obj. 8 |
|---------|---|--------|--------|--------|--------|--------|--------|--------|--------|
| 2022-23 | 9 | 10     | 10     | 9.5    | 9.5    | 9.5    | 10     | 10     | 9.5    |

Average 9.66667

### OBJECTIVES

1. Analyze and interpret real-world economic phenomena through the use of basic economic theories a
2. Manipulate and interpret financial data as they relate to the analysis of financial statements (ratio an
3. Analyze and interpret human dynamics in a business context.
4. Communicate clearly both orally and in writing, with demonstrated abilities in leadership, persuasiv
5. Systematically formulate and justify personal positions in relation to management decision-making.
6. Systematically assess complex issues in relation to business ethics and legal issues. Student will be :
7. Utilize computer-related applications as a business decision-making tool.
8. Integrate all the various business principles, concepts, and methods

able to formulate and defend personal judgments pertaining to such issues.

### Flexible budgets

Firenze Company's fixed budget for the first quarter of the calendar year appears below. Prepare flexible budget:

| Fixed Budget            |                | Per Unit |                        |
|-------------------------|----------------|----------|------------------------|
| Sales (20,000 units)    | \$800,000      | \$40.00  | Sales                  |
| Cost of goods sold      |                |          | Variable Cost          |
| Direct materials        | \$160,000      | \$8.00   | Direct Materials       |
| Direct labor            | 150,000        | \$7.50   | Direct Labor           |
| Variable Overhead       | 100,000        | \$5.00   | Variable Overhead      |
| Fixed Overhead          | <u>120,000</u> |          | Sales Commissions      |
| Gross profit            | 270,000        |          | Total Variable Costs   |
| Selling expenses        |                |          |                        |
| Sales commissions       | 40,000         | \$2.00   | Contribution Margin    |
| Advertising             | 50,000         |          |                        |
| Administrative expenses |                |          | Fixed Cost             |
| Administrative salaries | 80,000         |          | Fixed Overhead         |
| Depreciation—Office eq  | 20,000         |          | Advertising            |
| Office rent             | <u>30,000</u>  |          | Depreciation           |
| Income from operations  | \$50,000       |          | Admin Salaries         |
|                         |                |          | Rent                   |
|                         |                |          | Total Fixed Costs      |
|                         |                |          | Income from operations |

Pts Possible

Pts Possible

pts possible

5.00 Calculating unit cost

9.00 labeling costs fixed or variable

22.00 calculating budget totals

36.00

s that show variable costs per unit, fixed costs and two different flexible budgets for sales volumes of **22,000**

**Flexible Budget**

| <b>22000 units</b> | <b>24000 units</b> |
|--------------------|--------------------|
| \$880,000          | \$960,000          |
| \$176,000          | \$192,000          |
| \$165,000          | \$180,000          |
| \$110,000          | \$120,000          |
| <u>\$44,000</u>    | \$48,000           |
| \$495,000          | \$540,000          |
| <br>               |                    |
| \$385,000          | \$420,000          |
| <br>               |                    |
| \$120,000          | \$120,000          |
| \$50,000           | \$50,000           |
| \$20,000           | \$20,000           |
| \$80,000           | \$80,000           |
| <u>\$30,000</u>    | <u>\$30,000</u>    |
| \$300,000          | \$300,000          |
| <br>               |                    |
| \$85,000           | \$120,000          |

00 and 24,000.

36 Points Possible

|    |    |
|----|----|
| 1  | 36 |
| 2  | 36 |
| 3  | 36 |
| 4  | 36 |
| 5  | 36 |
| 6  | 36 |
| 7  | 36 |
| 8  | 36 |
| 9  | 36 |
| 10 | 36 |
| 11 | 36 |
| 12 | 36 |
| 13 | 23 |

35

97.22%

|         | Quality of<br>Work<br>Production | Quality of<br>Work | General<br>Appearance | Initiative | Acceptance<br>of<br>Constructive<br>Criticism | Dependab<br>ility | Cooperati<br>on | Courtesy |
|---------|----------------------------------|--------------------|-----------------------|------------|---|-------------------|-----------------|----------|
| Daulton | 4                                | 5                  | 5                     | 5          | 5   | 5                 | 5               | 5        |
| Jennah  | 4                                | 5                  | 5                     | 5          | 5   | 5                 | 5               | 5        |
| Will    | 5                                | 5                  | 5                     | 5          | 5   | 5                 | 5               | 5        |
| Tyler   | 5                                | 5                  | 5                     | 5          | 5   | 5                 | 5               | 5        |
| Derek   | 4                                | 4                  | 4                     | 4          | 4   | 5                 | 4               | 4        |
| Kassidy | 5                                | 4                  | 5                     | 5          | 5   | 5                 | 5               | 5        |
| David   | 4                                | 5                  | 5                     | 5          | 5   | 5                 | 5               | 5        |

|               | Quality of<br>Work<br>Production | Quality of<br>Work | General<br>Appearance | Initiative | Acceptance<br>of<br>Constructive<br>Criticism | Dependab<br>ility | Cooperati<br>on | Courtesy |
|---------------|----------------------------------|--------------------|-----------------------|------------|---|-------------------|-----------------|----------|
|               | 4.43                             | 4.71               | 4.86                  | 4.86       | 4.86  | 5.00              | 4.86            | 4.86     |
| total average | 4.771428571                      |                    |                       |            |   |                   |                 |          |

| Judgement | Attendance |
|-----------|------------|
| 5         | 4          |
| 5         | 4          |
| 5         | 5          |
| 5         | 5          |
| 4         | 5          |
| 4         | 5          |
| 5         | 4          |

2022-2023

---

- 1 NEVER
- 2 RARELY
- 3 SOMETIMES
- 4 VERY GOOD
- 5 EXCELLENT

| Judgement | Attendance |
|-----------|------------|
| 4.71      | 4.57       |

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|         | Adequate Training | Problem Solving | Task Initiative | Task Variety | Experience | Written Communication | Oral Communication |   |
|---------|-------------------|-----------------|-----------------|--------------|------------|-----------------------|--------------------|---|
| Daulton | 5                 | 5               | 5               | 5            | 5          | 5                     | 5                  | 5 |
| Jennah  | 5                 | 5               | 5               | 5            | 5          | 5                     | 3                  | 5 |
| Will    | 5                 | 5               | 5               | 5            | 5          | 5                     | 4                  | 5 |
| Tyler   | 5                 | 5               | 5               | 5            | 5          | 5                     | 5                  | 5 |
| Derek   | 5                 | 5               | 5               | 5            | 5          | 5                     | 1                  | 5 |
| Pheem   | 5                 | 5               | 5               | 5            | 5          | 5                     | 2                  | 5 |
| David   | 5                 | 5               | 5               | 5            | 5          | 5                     | 5                  | 5 |
| Daulton | 5                 | 5               | 5               | 5            | 5          | 5                     | 3                  | 5 |
| Kassidy | 4                 | 5               | 5               | 5            | 5          | 5                     | 4                  | 3 |

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|               | Adequate Training | Problem Solving | Task Initiative | Task Variety | Experience | Written Communication | Oral Communication |  |
|---------------|-------------------|-----------------|-----------------|--------------|------------|-----------------------|--------------------|--|
|               | 4.89              | 5.00            | 5.00            | 5.00         | 5.00       | 3.56                  | 4.78               |  |
| total average |                   |                 | 4.638889        |              |            |                       |                    |  |

| Responsibility | Problem Solving | Teamwork | Technology | Ethical Decision Making |             |
|----------------|-----------------|----------|------------|-------------------------|-------------|
|                | 5               | 5        | 5          | 5                       | 1           |
|                | 5               | 4        | 5          | 5                       | 2           |
|                | 5               | 4        | 4          | 5                       | 3           |
|                | 5               | 5        | 5          | 5                       | 4           |
|                | 5               | 3        | 1          | 5                       | 5           |
|                | 5               | 3        | 5          | 5                       | 3           |
|                | 4               | 4        | 4          | 5                       | 4           |
|                | 4               | 3        | 5          | 5                       | 5           |
|                | 5               | 4        | 5          | 5                       | 4 2022-2023 |

| Responsibility | Problem Solving | Teamwork | Technology | Ethical Decision Making |      |
|----------------|-----------------|----------|------------|-------------------------|------|
|                | 4.78            | 3.89     | 4.33       | 5.00                    | 4.44 |
|                |                 |          |            |                         | 4.64 |

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NOT AT  
ALL  
RARELY  
SOMETIMES  
OFTEN  
USED FREQUENTLY



|         |         |          |         |
|---------|---------|----------|---------|
| 2/10/22 | 8/18/22 | 11/30/22 | 1/23/23 |
| 17      | 14      | 16       | 21      |

BUS 450 Results

| Year    | n | Obj. 1 | Obj. 2 | Obj. 3 | Obj. 4 | Obj. 5 | Obj. 6 | Obj. 7 | Obj. 8 |
|---------|---|--------|--------|--------|--------|--------|--------|--------|--------|
| 2022-23 | 9 | 10     | 10     | 9.5    | 9.5    | 9.5    | 10     | 10     | 9.5    |

**Student Performance Day Wednesday February 22<sup>nd</sup>, 2023**

- 9-11 Outbound Peregrine Seniors Rm 206 25 students
- 9-11 Inbound Peregrine Freshmen Rm 205 ~20 students
- 11-1 Networking (Free-flow discussion as students are eating) Rm 100
- 1-3 Principles of Business Rm 206/206 Sophomores/Juniors ~44



2022-2023 Accounting Assessment Information Report  
May 2023



### **Introduction**

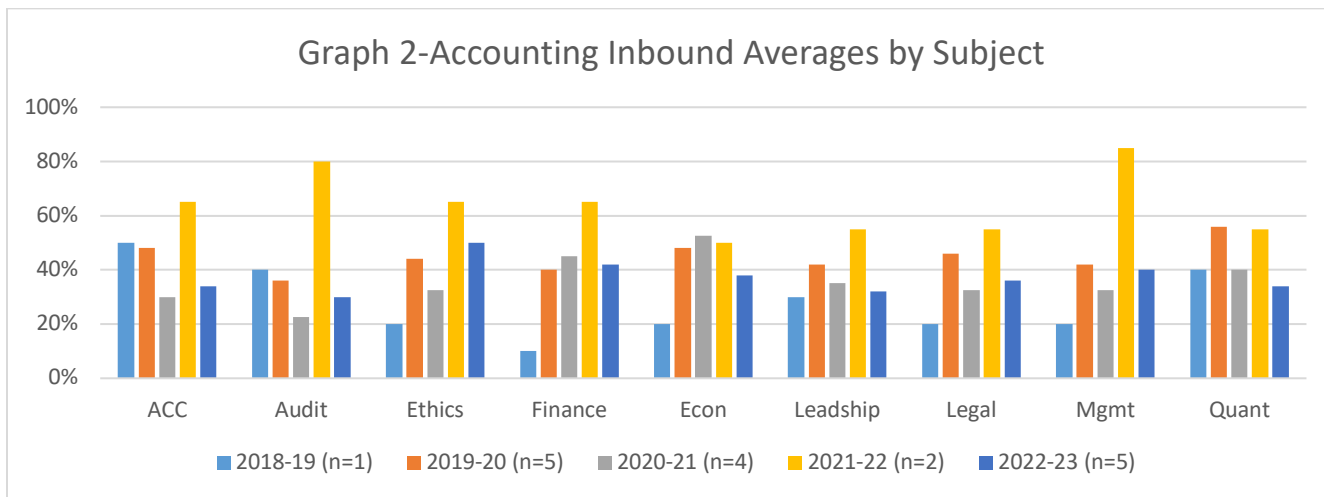
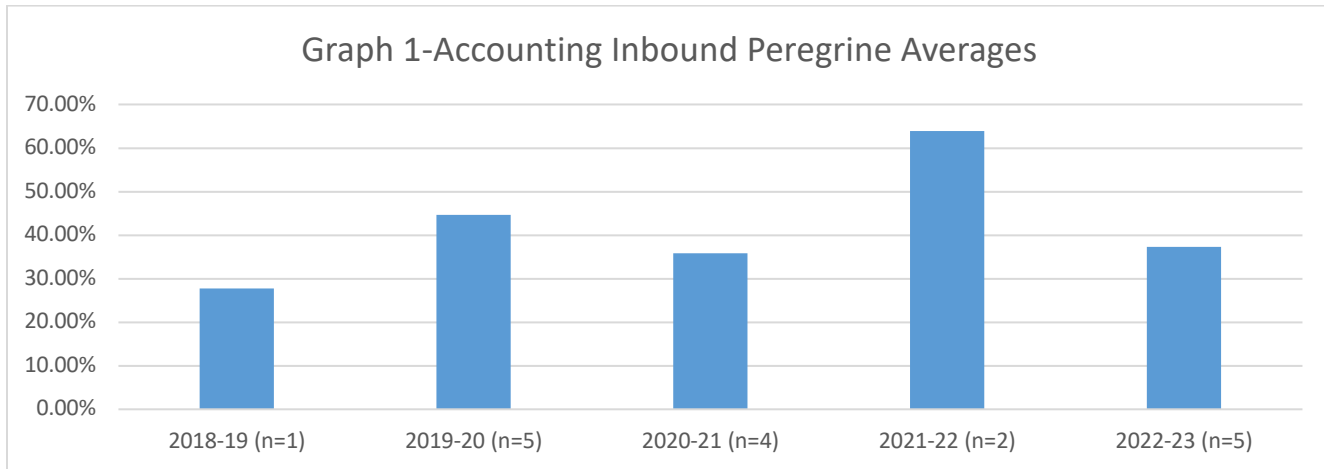
This report attempts to provide information about the processes used to produce evidence for the ACBSP Quality Assurance Reports and the Annual Accounting Program Reports. The data provided should enable faculty to continue to improve the students' educational experiences.

## 2023 Student Performance Days Aggregated Information

During Student Performance Days on Wednesday February 22nd, the Business Department usually plans various activities for undergraduate business and accounting students and faculty. This year's activities included the Principles of Business Test, Inbound/Outbound Peregrine Test, and Student Networking Luncheon. The purpose of collecting these data is to provide faculty to continuously improve their respective programs.

### Inbound Peregrine Test

On Wednesday February 22nd, 5 accounting majors completed the inbound Peregrine test. In the previous school year, 2 accounting majors completed the test. The results of overall averages, as well as the averages listed by subject matter are shown below:

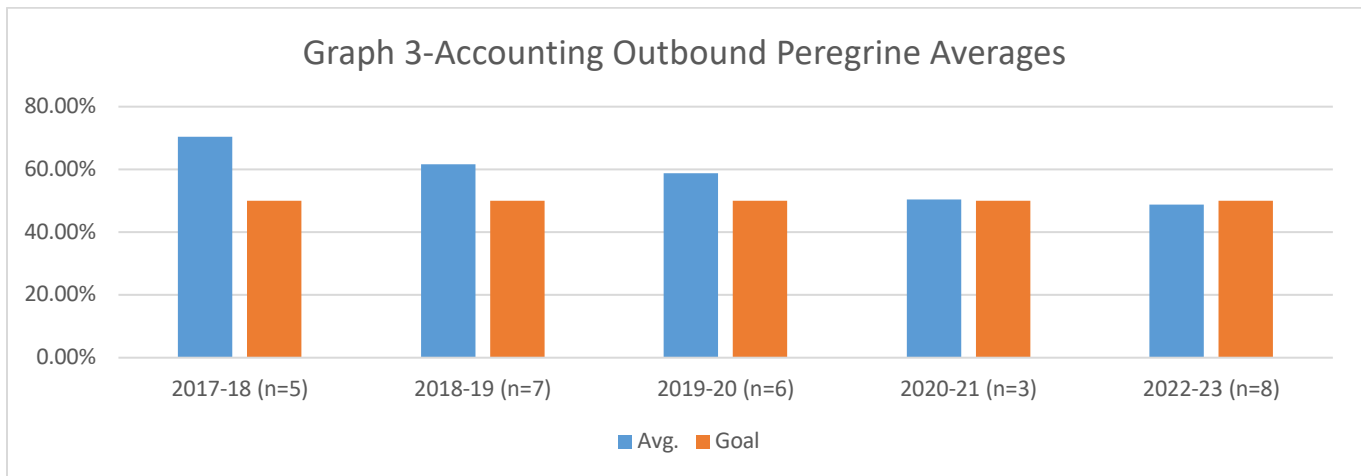


As shown on Graph 1, the average inbound scores decreased from 63.89% in Spring 2021 to 37.33% in Spring of 2022. Graph 2 also shows decreases in all subjects as well. Inbound Peregrine exams are completed by accounting majors, usually freshman, who have not taken several of their accounting and business courses yet.

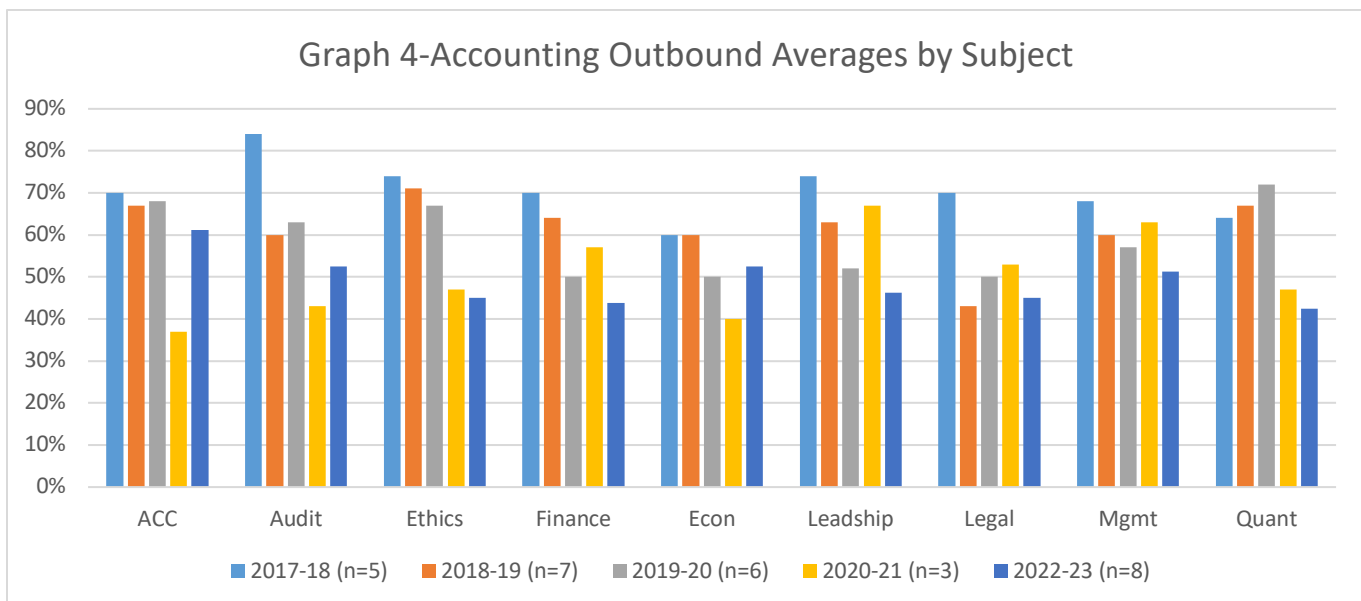
## Outbound Peregrine Test

At the end of their coursework during their senior year, each student will complete the outbound Peregrine test during the BUS 450 Business Policy & Practice course. In the past students have completed this during the ACC 430 Investments and Financial Statement Analysis course. The purpose of this outbound exam is to provide evidence of value added to the students' knowledge. Unfortunately, graduating majors were only assessed through the CLA and Business test. Change in faculty in the ACC 430 course, and the BUS 450 course, inhibited the collection of Peregrine data for 2021-2022 school year. Graph 3 shows the overall outbound averages, while Graph 4 shows the averages per subject.

As shown on Graph 3 the average outbound Peregrine score was 48.89%, with the goal being 50%.



Graph 4 shows the breakdown per subject. Accounting, Auditing, Economics, & Management remained above the 50% goal, while Ethics, Finance, Leadership, Legal, & Quantitative were below the 50% goal.



## BUS 450 Assessment Processes

The BUS 450 instructor normally facilitates five assessment processes during each semester. The processes include Career Fair participation, Peregrine Test, CompX Test, external final report and presentation assessments, and LinkedIn Profile upgrade and submission of discussion topics. The following information provides detailed information about the processes and data the instructors have collected over the past four to six years from the CompX and external assessments. The Peregrine test results were listed in previous sections of this report.

### CompX Information and Trends

The BUS 450 instructor facilitates the CompX external test at the end of the BUS 450 Policy and Procedure course as a part of the Capsimulation game. This test is ACBSP accredited, but the ACBSP Board has deemed it insufficient as our BAD program's external assessment tool. However, business faculty has found the information useful in assessing our students' knowledge by topic. In Spring Semester 2020 changes were made to the required courses in the accounting major to include BUS 450 as a requirement. The addition of this course to the accounting requirements will give accounting majors the opportunity to collaborate with other business majors in the Capsim program.

### External Evaluators Assessments

The following table illustrates the mean from the Capstone Rubrics Evaluation from 2022-2023 external evaluators. The rubrics reflect the Business Administration program's eight objectives.

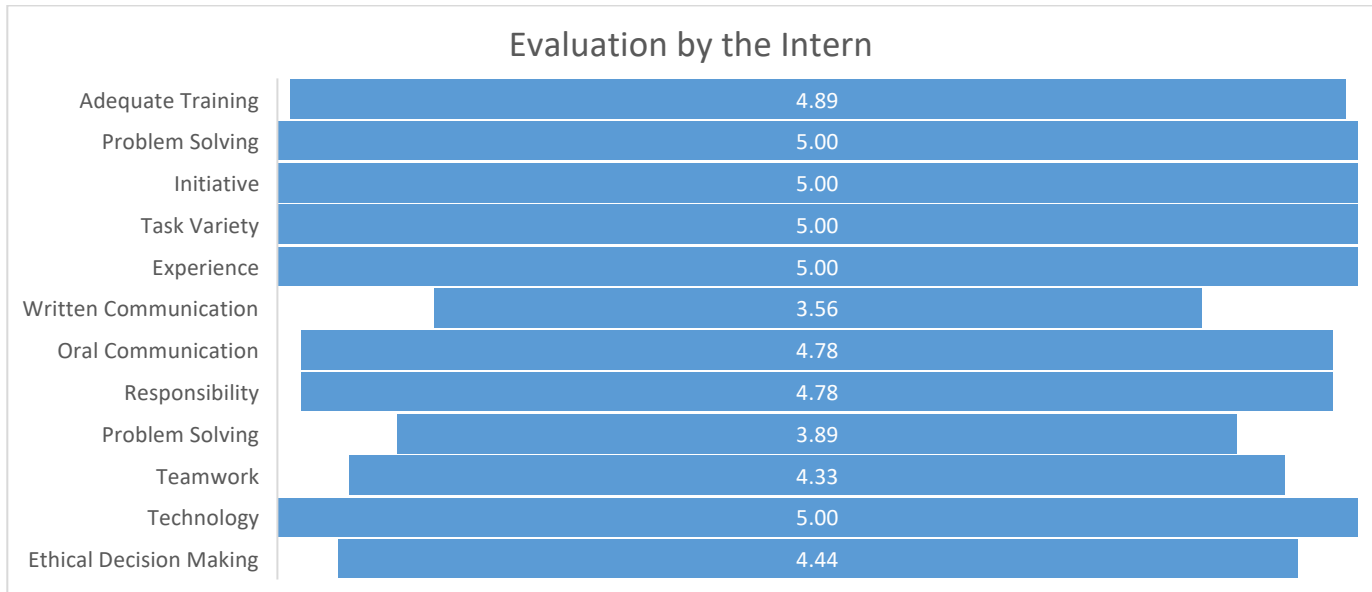
| Year    | n | Obj. 1 | Obj. 2 | Obj. 3 | Obj. 4 | Obj. 5 | Obj. 6 | Obj. 7 | Obj. 8 |
|---------|---|--------|--------|--------|--------|--------|--------|--------|--------|
| 2022-23 | 9 | 10     | 10     | 9.5    | 9.5    | 9.5    | 10     | 10     | 9.5    |

1. Analyze and interpret real-world economic phenomena through the use of basic economic theories and tools.
2. Manipulate and interpret financial data as they relate to the analysis of financial statements (ratio analysis), economic models, and market research.
3. Analyze and interpret human dynamics in a business context.
4. Communicate clearly both orally and in writing, with demonstrated abilities in leadership, persuasive communications (sales skills), and teambuilding.
5. Systematically formulate and justify personal positions in relation to management decision-making.
6. Systematically assess complex issues in relation to business ethics and legal issues. Student will be able to formulate and defend personal judgments pertaining to such issues.
7. Utilize computer-related applications as a business decision-making tool.
8. Integrate all the various business principles, concepts, and methods

### Internship Information

The graph below represents the mean values from 8 accounting students who completed their internships sometime during summer 2022 and spring 2023. On a scale of 1-5 (1 being the least and 5 being the most), students indicated they received strong training, staff assistance, opportunities to exercise initiative and completed a variety of tasks that supported their academic program. Overall, student indicated their internship was a valuable experience (4.64).

On average, the results show that the students indicated they used written communication (3.56), used teamwork (4.33), problem solving skills (3.89), and ethical decision making (4.44) the least out of the 7 skills listed below. On average, students indicated they had adequate training (5), used initiative (5), had a variety of tasks (5), gained experience (5) and used technology (5) more than the previously mentioned skills in their internships.



The graph below illustrates 8 employers' responses to a survey about their interns' performance from 2022-2023. On a scale of 1-5 (1 being inadequate and 5 being excellent). Employer rated dependability with a perfect score. On average, quality of work production (4.43) and attendance (4.57) were rated the lowest.

