Bachelor of Science in Accounting (BS/ACC)

Learning Outcomes

Assessment of student learning
Assessment is an iterative process by which clear and measurable student learning outcomes are established (Suskie, 2009). One of the main characteristics of effective assessment is that it is grounded in the concept of continuous quality improvement and is not episodic in nature (Greater Expectations Project on Accreditation & Assessment, 2004; Banta, 2002; AAC&U, 2002; Steen, 1999; AAHE, 1991).

University of Phoenix and the School of Business adopted a well-established assessment process in which the School of Business systematically (1) plans for assessment, (2) collects evidence and analyzes data to determine how well students are meeting the expected outcomes, (3) implements improvements to the curriculum and relevant support services based on those results, and (4) monitors the effectiveness of those improvements (Allen, 2004).

BS/ACC program learning outcomes
To support student learning and the processes for measuring effectiveness, the School of Business has implemented an evaluation and improvement process in which information and feedback on assessment of student learning is collected from a variety of stakeholders to evaluate the impact of learning. As a result of the feedback received, enhancements are made to business programs to improve students’ educational experiences.

The following outcomes have been identified by the School of Business Faculty Council as important for students to be able to perform at the conclusion of the BS/ACC program. The BS/ACC curriculum has been mapped to these outcomes, which are regularly assessed to identify levels of student achievement and areas of improvement.

Students who graduate from the BS/ACC program will be able to:

• Apply financial accounting principles to record and communicate business activities to stakeholders.
• Analyze accounting financial statements to support effective fiscal decision-making.
• Evaluate various accounting activities in relation to ethical, legal and professional standards.
• Demonstrate an understanding of issues in the areas of government and not-for-profit accounting, international transactions, taxation and auditing.
• Demonstrate an understanding of issues in the areas of business communication, economics, statistics, business law and regulation, corporate finance and marketing.
• Demonstrate working knowledge in the areas of cost accounting, internal controls, accounting information systems and accounting research.

University learning goals
In addition to program-specific learning outcomes, University of Phoenix has a set of institution-wide learning goals. These University learning goals encapsulate the knowledge, skills and values the institution aims to help students develop through their educational experiences, regardless of the program of study they are enrolled in. The University learning goals cover the following areas:

• Professional competence and values
• Critical thinking and problem-solving
• Communication
• Information utilization
• Collaboration
Student learning assessments
The BS/ACC program measures student learning outcomes using multiple methods of direct and indirect assessments that align to specific student learning outcomes. Below is a brief description of some of the key activities used to assess student learning:

A. Benchmark assignments/performance assessments
These are standardized, course-embedded assignments that directly assess specific student learning outcomes at various points in the curriculum.

B. Alumni Academic Questionnaire
Developed by University of Phoenix, this web-based questionnaire aligns with the University’s mission and student outcomes and is administered every two years by the University’s Office of Learning Assessment and Academic Research Group to graduates who have completed their programs within the past two to three years.

References