



University of Maryland University College

**Baccalaureate Degree Program in Accounting
Department of Business and Professional Programs**

PROGRAM ASSESSMENT PLAN
Program Outcomes and Learning Assessment Criteria

Summer 2007

Baccalaureate Degree Program in Accounting

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Baccalaureate Degree Program in Accounting

PROGRAM OVERVIEW

The Bachelor of Science in Accounting is designed for students who seek a comprehensive understanding of accounting and the analysis of accounting information for better decision making. The accounting major combines a foundation in the principles of business, economics, and finance with an in-depth focus on the knowledge and issues of accounting. Graduates possess academic depth in the field of accounting and business having completed coursework in business, financial accounting, managerial accounting, budgeting, accounting systems, internal control, financial analysis, financial reporting, taxation, internal and external auditing, and international accounting. The resulting competencies enable graduates to pursue careers in accounting as accounting managers, controllers, chief financial officers, cost analysts, internal auditors, tax advisors and independent certified public accountants. Additionally, successful completion of the program materially assists students who wish to pursue graduate study in business or to obtain a professional accounting accreditation such as Certified Public Accountant (CPA), Certified Internal Auditor (CIA), or Certified Management Accountant (CMA).

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PROGRAM OF STUDY

The program of study for the Baccalaureate Degree Program in Accounting is as follows:

GENERAL EDUCATION REQUIREMENTS

Communications	12 credit hours
Arts and Humanities	6 credit hours
Behavioral and Social Sciences	6 credit hours
Biological and Physical Sciences	7 credit hours
Mathematics	3 credit hours
Interdisciplinary or Emerging Issues	7 credit hours

CROSS-CURRICULAR PERSPECTIVE REQUIREMENTS

Historical Perspective	3 credit hours
International Perspective	3 credit hours
Civic Responsibility Perspective	3 credit hours

REQUIRED COURSES

BMGT 110	Introduction to Business and Management	3 credit hours
ACCT 220	Principles of Accounting I	3 credit hours
STAT 230 or STAT 200	Business Statistics Introduction to Statistics	3 credit hours
ACCT 221	Principles of Accounting II	3 credit hours
ACCT 321	Cost Accounting	3 credit hours
ACCT 326	Accounting Information Systems	3 credit hours
BMGT 364	Management and Organization Theory	3 credit hours
MRKT 310	Marketing Principles and Organization	3 credit hours
BMGT 380	Business Law I	3 credit hours

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PROGRAM OF STUDY (continued)

BMGT 340	Business Finance	3 credit hours
ACCT 310	Intermediate Accounting I	3 credit hours
ACCT 311	Intermediate Accounting II	3 credit hours
ACCT 323	Taxation of Individuals	3 credit hours
ACCT 422	Auditing Theory and Practice	3 credit hours
ACCT 425	International Accounting	3 credit hours
BMGT 496	Business Ethics	3 credit hours
ACCT 495	Contemporary Issues in Accounting	3 credit hours

MINOR AND ELECTIVE COURSES

28 credit hours

Minor and/or elective courses are to be taken in the last 60 hours along with required major courses. Refer to the current [UMUC School of Undergraduate Studies Catalog](#) for the minor and/or elective course requirements.

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DEVELOPMENT OF PROGRAM OUTCOMES

The table below identifies the curricular influences that support the program outcomes specific to the Baccalaureate Program in Accounting.

SOURCES/RESOURCES PROVIDING CURRICULAR FOUNDATION FOR PROGRAM OUTCOMES		
Baccalaureate Degree Program in Accounting		
SOURCE	DESCRIPTION	WEB ADDRESS OR DOCUMENT NAME (if applicable)
Core Learning Areas of the UMUC School of Undergraduate Studies	<p>All UMUC degree programs are required to imbed identified Core Learning Areas into the program of study. The Core Learning Areas are:</p> <ul style="list-style-type: none"> • Written Communication (COMM) • Technology Fluency (TECH) • Information Literacy (INFO) • Quantitative Literacy (QUAN) • Critical Thinking (THIN) • Scientific Literacy (SCIE) <p>The expanded definition for each Core Learning Area was considered in creating the respective program outcome.</p>	UMUC <u>Institutional Plan for the Assessment of Student Learning</u>
The Association to Advance the Collegiate Schools of Business (AACSB)	AACSB International grants accreditation for undergraduate and graduate business administration and accounting programs. The applicable curriculum portions are used to guide the Baccalaureate in Accounting Program.	<u>http://www.aacsb.edu</u>
The American Institute of Certified Public Accountants (AICPA)	The AICPA is the national professional association of practicing Certified Public Accountants and has been instrumental in the development of Generally Accepted Accounting Principles. The AICPA publishes the <i>Journal of Accountancy</i> , a leading resource on the application of accounting practice and theory.	<u>http://www.aicpa.org</u>

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SOURCES/RESOURCES PROVIDING CURRICULAR FOUNDATION FOR PROGRAM OUTCOMES Baccalaureate Degree Program in Accounting		
SOURCE	DESCRIPTION	WEB ADDRESS OR DOCUMENT NAME (if applicable)
The National Association of State Boards of Accountancy (NASBA)	The NASBA, through the Uniform Accountancy Act, is the organization that provides the accounting profession's recommendations and technical guidance to the State Accountancy Boards who, in turn, establish the specific curriculum and accreditation requirements that must be satisfied before a person is qualified to sit for the CPA examination.	http://www.nasba.org

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PROGRAM OUTCOMES

The program outcomes specific to the Baccalaureate Degree Program in Accounting are delineated below. The program outcomes describe the expectations for all graduates of the Baccalaureate Degree Program in Accounting.

CORE LEARNING AREA	PROGRAM OUTCOMES Baccalaureate Degree Program in Accounting
COMM	Create written communication appropriate for the purpose and which meets standards of style and grammatical correctness.+
	Use efficient and effective written communication in a professional manner to clearly express relevant ideas of accounting theory and application to various stakeholder groups.*
TECH	Evaluate technological concepts related to computers and components of information systems.+
	Utilize technology to facilitate and enhance the accessing, reporting, and critical analysis of accounting information and processes to improve the timing, accuracy, and quality of enterprise decision-making.*
INFO	Address recognized research needs by retrieving, evaluating, and using information appropriately.+
	Research accounting information to solve business problems and improve decision-making.*
QUAN	Apply mathematical and numerical reasoning skills.+
	Use numerical reasoning, analytic skills, and quality management techniques to evaluate and design accounting and information systems.*
THIN	Employ analytical problem-solving skills and ethical decision-making techniques to resolve complex accounting and business issues within the context of the internal enterprise structures and external institutional requirements.*
SCIE	Identify key concepts and principles of natural sciences.+
	Incorporate the scientific approach and related principles into accounting and business problem resolution and decision-making.*

+ Denotes a program outcome specific to core skills, knowledge, and values gained from completion of the general education requirements. This program outcome is common across all UMUC baccalaureate degree programs.

* Denotes a program outcome specific to core skills, knowledge, and values gained from completion of requirements in the baccalaureate degree program. This program outcome is unique to each UMUC baccalaureate degree program.

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ALIGNMENT OF PROGRAM OUTCOMES WITH LEARNING OBJECTIVES AND ASSESSMENT METHODS

The following grid aligns the program outcomes of the Baccalaureate Degree Program in Accounting with: 1) learning objectives from the designated program coursework and 2) specific methods used to assess student learning within the degree program.

CURRICULAR ALIGNMENT			
Baccalaureate Degree Program in Accounting			
CORE LEARNING AREA	PROGRAM OUTCOMES	LEARNING OBJECTIVE(S) AND CORRELATING COURSEWORK	METHOD(S) OF ASSESSMENT
COMM	Create written communication appropriate for the purpose and which meets standards of style and grammatical correctness.+	Plan and write a research-based essay that makes effective use of resources found in databases available from UMUC's Office of Information and Library Services as well as resources located through Web search engines. (WRTG 101)	Research Paper
		Research, compile, and document relevant, credible information and use it to support ideas presented in your writing. (WRTG 393)	Research Paper
		Collect, select, analyze, interpret, and organize data, and use it appropriately in business communications, including a long formal report. (WRTG 394)	Research Paper
		Conduct a systematic audience analysis and apply it to a report, essay, or research paper. (WRTG 391)	Research Paper
	Use efficient and effective written communication in a professional manner to clearly express relevant ideas of accounting theory and application to various stakeholder groups.*	Prepare an executive level accounting report on an emerging issue in international accounting. (ACCT 425)	Individual Report/Paper

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CURRICULAR ALIGNMENT			
Baccalaureate Degree Program in Accounting			
CORE LEARNING AREA	PROGRAM OUTCOMES	LEARNING OBJECTIVE(S) AND CORRELATING COURSEWORK	METHOD(S) OF ASSESSMENT
TECH	Evaluate technological concepts related to computers and components of information systems.+	Analyze issues faced by information system professionals, including security, ethical, and privacy problems. (IFSM 201)	Exam (Course/Chapter)
	Utilize technology to facilitate and enhance the accessing, reporting, and critical analysis of accounting information and processes to improve the timing, accuracy, and quality of enterprise decision-making.*	Demonstrate an understanding of essential accounting information systems, standards and controls. (ACCT 326)	Project (Course/Chapter)
INFO	Address recognized research needs by retrieving, evaluating, and using information appropriately.+	Select relevant print and electronic sources to answer research questions. (LIBS 150)	Exam (Course/Chapter)
	Research accounting information to solve business problems and improve decision-making.*	Demonstrate the ability to use academic and professional data bases to research and support recommendations on emerging accounting issues. (ACCT 495)	Case Study
QUAN	Apply mathematical and numerical reasoning skills.+	Solve linear, quadratic, higher-order polynomial, fractional, radical, exponential, logarithmic, and absolute value equations and inequalities. (MATH 107)	Exam (Course/Chapter)
		Develop problem solving skills. (MATH 105 or MATH 106)	Exam (Course/Chapter)
	Use numerical reasoning, analytic skills, and quality management techniques to evaluate and design accounting and information systems.*	Apply varied statistical techniques to enhance and support decision making. (STAT 230)	Exam (Course/Chapter)
THIN	Employ analytical problem-solving skills and ethical decision-making techniques to resolve complex accounting and business issues within the context of the internal enterprise structures and external institutional requirements.*	Apply critical thinking along with analytical problem solving skills to resolve complex accounting issues that have conflicting accounting and ethical components. (ACCT 495)	Case Study

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CURRICULAR ALIGNMENT			
Baccalaureate Degree Program in Accounting			
CORE LEARNING AREA	PROGRAM OUTCOMES	LEARNING OBJECTIVE(S) AND CORRELATING COURSEWORK	METHOD(S) OF ASSESSMENT
SCIE	Identify key concepts and principles of natural sciences.+	Recognize the differences and the interrelationships among physics, chemistry, the earth sciences, and astronomy. (NSCI 100)	Exam (Course/Chapter)
		Explain the significance of DNA in determining the composition, characteristics, reproduction, and behavior of an organism. (BIOL 101)	Exam (Course/Chapter)
	Incorporate the scientific approach and related principles into accounting and business problem resolution and decision-making.*	Analyze data, make conclusions and write a report using appropriate technical language. (ACCT 422)	Project (Course/Chapter)

+ Denotes a program outcome specific to core skills, knowledge, and values gained from completion of the general education requirements. This program outcome is common across all UMUC baccalaureate degree programs.

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