Mission Statement

The Accounting Major seeks to provide students with a solid foundations that enables them to succeed in the accounting profession while encouraging a sense of responsibility and service to their communities.

Changes

See full report for comments on all outcomes.

The main concern was the low scores on the Comprehensive Accounting Exam comments relating to this are below.

Courses need to be integrated within the overall accounting curriculum. Capstone course will be redesigned to incorporate overall concepts. Comprehensive finals should be administered in all courses. In addition, we will look at possibly redesigning the income tax portion of the Comprehensive Exam for relevance to practice as “relying on software” may be the cause of a low score. Assigning Individual Income Tax Practice sets to be worked in Capstone Class may be used to assess comprehension of tax concepts. Assigning Complex Intermediate Accounting problems to be worked as part of the presentation could assist in integration also. For year 2009-2010 Advanced Accounting will be taught in final semester along with Capstone, so material can be integrated into Capstone more effectively.

Recommendations

Comments
Department Name: Business
Program Name: Accounting

Department Chair: Samir Moussalli

Academic Year: 2008-09

Goal Number 1

Students will be employed in the accounting profession and/or pass the CPA exam.

Report Comments
Since 2006, 100% of graduates have gained employment and/or graduate acceptance. 1 student has earned CPA designation. 2 have passed sections. 9 other students have recently become eligible to sit for the exam. For detail information on each student, refer to full report.

Goal Measures Combined
- Track graduates - noting job placement and CPA attempts

Frequency
Updated yearly

Goal Number 2

Restructure Accounting Program course offerings to include all required courses to sit for the CPA exam.

Report Comments
No changes were made to the Accounting curriculum during 08-09. These courses are important to our students and we will continue to strive to have them offered during the regular Spring and Fall sessions.

5th Year Option
The Accounting Faculty drafted a proposal to restructure the 5th year accounting option. The Business Department deemed that the proposal change should be reviewed at a later date. We will continue to strive for change in this option.

Goal Measures Combined
- Course offering per Catalog

Frequency
Yearly

Goal Number 3

Accounting Program will improve relations with CPA firms in region.

Report Comments
During the year, several speakers spoke to the accounting club. Contacts were also made with Giles Manufacturing, Alfa, Comala, Max, Morgan Keegan and local CPA firm, Aldridge Borden, who hired their first Huntingdon intern and Jackson Thornton offered a previous intern a full-time position.

We have 12 graduating seniors, 8 students (67%) were involved with an internship.

Goal Measures Combined
- Number of contacts at CPA firms
- Number of internships students obtain.

Frequency
Updated yearly
**Goal Number 4**

BADM 80% of the students taking the Comprehensive Business Exam (CBE) will score above 70% on that test

**Report Comments**

78% of the students scored 70% or better on the Comprehensive Business Exam.

**Goal Measures Combined**

- Comprehensive Business Exam Results

**Frequency**

Yearly

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**Goal Number 5**

BADM At least 10% of the graduating seniors will have an internship experience

**Report Comments**

We have 12 graduating seniors, 8 (67%) were involved with an internship

**Goal Measures Combined**

- Reports from Career Center

**Frequency**

Yearly

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**Goal Number 6**

BADM At least 70% of the graduating seniors will have an international experience (travel abroad)

**Report Comments**

The 12 graduating seniors and their travel experience (42% international travel. 75% participated in some form of the travel program)

**Goal Measures Combined**

- Reports from VPAA Office

**Frequency**

Yearly

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**Goal Number 7**

BADM At Least 80% of the students will be exposed to “real-life” experiences through the Speakers’ Series

**Report Comments**

The Speakers’ series lectures remain a goal of the Business Department. We were unable to establish this during the ’08-’09 Academic year.

**Goal Measures Combined**

- Attendance Reports

**Frequency**

Yearly
Department Name  Business  
Program Name  Accounting  
Department Chair  Samir Moussalli  
Academic Year  2008-09

Goal Number 1

demonstrate an understanding and be able to apply the principles of accounting, tax, auditing, cost and accounting information systems

Report Comments
Per results from the Comprehensive Business Exam, overall the graduating seniors have not retained the learning objectives set forth in the syllabus. Only 20% of the students scored 70% or better.

See full report on changes to improve results for this outcome.

91% of the students scored 70% or better on the Comprehensive AUDIT exam.

Goal Measures Combined
• In-house Comprehensive Accounting Exam taken by Seniors

Frequency
Yearly

Goal Number 2

demonstrate ability to apply and interpret accounting concepts in practical areas of tax, auditing and accounting information systems

Report Comments
ACCT 335 IRS Tax Certification
100% of students enrolled in ACCT 335 achieved certification.

ACCT 402 Lakeside and Knapp Cases
92% of students scored 70% or better on BOTH the Lakeside Cases and Knapp Cases.

ACCT 371 MAS 90 Software Lab
N/A this course was not taught during 2008~2009.

Goal Measures Combined
• SaveFirst Tax Certification
• Knapp and Lakeside Audit Cases
• Accounting Sofware Labs

Frequency
Yearly
Goal Number 3

demonstrate ability to use accounting information for better managerial decisions, financial statement analysis and Accounting Information Systems analysis

ReportComments
ACCT 321 Exam Results:
100% of students enrolled had 70% or better average.
ACCT 322 Project
100% of students enrolled had 70% or better on the project score.
ACCT 371 Project
N/A this course was not taught during 2008–2009

GoalMeasuresCombined
• Exams
• Financial Analysis Project
• AIS Analysis Project/Presentations

Frequency
Yearly

Goal Number 4

demonstrate familiarity with the format and material in the CPA exam.

ReportComments
ACCT 301
93% of students scored 70% or better on the CPA format final.
ACCT 302
93% of students scored 70% or better on the CPA format final.
ACCT 402
82% of students scored 70% or better on the CPA format quizzes.
ACCT 499
94% of the students scored 70% or better on the CPA format quizzes.

GoalMeasuresCombined
• Exposure to CPA material and format in courses.

Frequency
Yearly

Goal Number 5

BADM understand and apply the principles of accounting, management, finance, marketing, quantitative methods, legal environment, and economics

ReportComments
78% of the students scored 70% or better on the Comprehensive Business Exam taken by Seniors.

GoalMeasuresCombined
• Comprehensive Business Exam Results

Frequency
Yearly
Goal Number 6
BADM demonstrate an understanding of ethical challenges

ReportComments
This outcome was measured by Knapp Auditing Cases in ACCT 402. A variety of personal and professional ethical topics were covered throughout the course. The students were required to write a paper and discuss the topic and related questions in class. 92% of students scored 70% or better the Knapp Cases.

GoalMeasuresCombined
• Knapp and Lakeside Audit Cases

Frequency
Yearly

Goal Number 7
BADM demonstrate effective oral and written communicative skills appropriate for business and professional settings/contexts

ReportComments
In two specific accounting courses, majors are required to prepare and present a combined written and oral project. For the 2008-2009 year, Acct 371 was not offered, so this project cannot be evaluated for this year's assessment. However, Acct 499 was offered and students did prepare and present a project in which they were evaluated on both written content and communication skills demonstrated. Their final scores are presented below, which considers both the written and oral parts combined into one overall project score.

GoalMeasuresCombined
• Capstone reports and presentation

Frequency
Yearly

Goal Number 8
BADM understand and integrate accounting theories and functions in organization

ReportComments
In two specific accounting courses, majors are required to prepare and present a project that combines accounting theories and functions in organizations. For the 2008-2009 year, Acct 371 was not offered, so this project cannot be evaluated for this year's assessment. However, Acct 499 was offered and students did prepare and present a project with theory and application. 100% of students scored 80% or better.

GoalMeasuresCombined
• Capstone reports and presentation

Frequency
Yearly
Goal Number 9
BADM understand tax law and compliance issues

Report Comments
Only 20% of the students scored 70% or better.

Goal Measures Combined
• In-house Comprehensive Accounting Exam taken by Seniors

Frequency
Yearly

Goal Number 9
BADM understand the necessity and importance of the auditing function

Report Comments
91% of the students scored 70% or better on the Comprehensive Audit exam.

Goal Measures Combined
• In-house Comprehensive Accounting Exam taken by Seniors

Frequency
Yearly

Goal Number 9
BADM utilize accounting systems demonstrate managerial accounting concepts

Report Comments
Only 20% of the students scored 70% or better.

Goal Measures Combined
• In-house Comprehensive Accounting Exam taken by Seniors

Frequency
Yearly
<table>
<thead>
<tr>
<th>NAME Last</th>
<th>First</th>
<th>Applied to Graduate School</th>
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Data not gathered for:
- McKenzie Spencer
- BUAC
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<th>Program Goal</th>
<th>How is this program goal to be measured?</th>
<th>How often will this program goal be measured?</th>
<th>Comments (optional)</th>
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<tbody>
<tr>
<td>Program Goal 2</td>
<td>Course offering per Catalog</td>
<td>Yearly</td>
<td>Need to add 2 additional courses and restructure 5th year option.</td>
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Restructure Accounting Program course offerings to include all required courses to sit for CPA

**Course Offerings: Governmental Accounting & Corporate Income Tax**
For 2008-09 academic year, the Accounting Major was in a state of change. Full time faculty member Barbara White was pursuing her doctorate at Ole Miss. Thus, with Mrs. White’s lighter course load, the only option of offering additional courses would be via adjunct faculty. The Governmental and Corporate Tax course was not offered again during the academic year.

Students were asked if they would take either course if offered during the Fall or Spring term and 13 to 15 students responded they would take a class if offered. As mentioned above, the courses were not offered. They were however offered for the summer term ~ with approximately 4 students enrolled in each course. Low enrollment was due to location and cost factors.

These courses are important to our students and we will continue to strive to have them offered during the regular Spring and Fall sessions.

**5th Year Option**
The Accounting Faculty drafted a proposal to restructure the 5th year accounting option. The Business Department deemed that the proposal change should be reviewed at a later date. We will continue to strive for change in this option.
<table>
<thead>
<tr>
<th>Program Goal</th>
<th>How is this program goal to be measured?</th>
<th>How often will this program goal be measured?</th>
<th>Comments (optional)</th>
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<tr>
<td><strong>Program Goal 3</strong></td>
<td>Number of contacts at Accounting/Business firms. Number of internships students obtain.</td>
<td>Updated yearly</td>
<td>Accounting Interview Day, Host Mtgy Acct Interview Day, Acctg Club speakers, Develop contacts through alums.</td>
</tr>
</tbody>
</table>

**Accounting Program will improve relations with Accounting/Business firms in region.**

**Number of Contacts**

During the year, speakers from Blackmon & Hart CPA firm and Gerome Gentry spoke to the accounting club. Contacts were also made with Giles Manufacturing, Alfa, Comala, Max, Morgan Keegan and local CPA firm, Aldridge Borden, who hired their first Huntingdon intern and Jackson Thornton offered a previous intern a full-time position.

We believe contact with Accounting professionals is vital for our students success. During the 08-09 Academic year the college hired Career specialist Blake Gore. We, along with Mr. Gore, will continue to make contacts. Hopefully, we will be contacting alums who have graduated with an accounting major in order to secure more professional relationships.

**Number of Internships**

We have 12 graduating seniors, 8 students (67%) were involved with an internship as follows:

Manci Bryars, Summer 2007 and 2008, Robertson, Andreoli, & Covington, P.C., CPA firm
Matt Goble, Spring 2009, Aldridge Borden CPA firm; Summer 2008. Self, Maples and Copeland, CPA firm
Frankie Vorrosso, Spring 2009, SaveFirst
Steven Manning, Spring 2009, Comala Federal Credit Union
Mary Louise Thrower, Fall 2008, Jackson Thornton, CPA firm
Sara Vaughn, Spring 2009, Global Impact, Inc.
Brad Vest, Summer 2009, MetLife Insurance Corporation
Ashley Williams, Spring 2008 & 2009 Extermitech Pest Control

**Other**

Fall 2008 Accounting sponsored Montgomery Accounting Interview Day. Over 10 companies from the Montgomery area were on campus to interview students. We hope this will be a yearly or every other year event.

Four seniors participated in the Alabama Society of CPA’s Accounting Interview Day held annually at the University of Montevallo. In the past, we have had students receive job offers from this event. We will continue to support it in the future.

Students attended recruiting events with WilsonPrice and Aldridge Borden & Co. These recruiting events were invitation only to the Montgomery Biscuits Games. These events provide invaluable networking opportunities for our students.
<table>
<thead>
<tr>
<th>Student Learning Outcomes</th>
<th>How is this student learning outcome to be measured?</th>
<th>How often will this outcome be measured?</th>
<th>Comments (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Learning Outcome 1</td>
<td>In House Comprehensive Accounting Exam</td>
<td>Yearly</td>
<td>80% of the students testing should score 70% or better.</td>
</tr>
</tbody>
</table>

Demonstrate an understanding and be able to apply the principles of accounting, tax, auditing, cost and accounting information systems.

**Purpose:** To determine if Accounting Majors learned objectives set forth in syllabus for the following required courses:

- ACT 301 ~ Intermediate Accounting I
- ACT 302 ~ Intermediate Accounting II
- ACT 335 ~ Individual Income Tax
- ACT 321 ~ Cost Accounting
- ACT 322 ~ Managerial Accounting
- ACT 371 ~ Accounting Information Systems
- ACT 403 ~ Advanced Accounting

**Procedure:** Final exam was administered in the Accounting Capstone 499 course containing questions correlating to Student Learning Outcomes.

**Results:**

- Overall Average 66%  
  (Student High: 80%  Student Low: 55%)

**Averages per Course:**

- 63%  ACT 301 ~ Intermediate Accounting I & ACT 302 ~ Intermediate Accounting II
- 53%  ACT 335 ~ Individual Income Tax
- 75%  ACT 321 ~ Cost Accounting & ACT 322 ~ Managerial Accounting
- 68%  ACT 371 ~ Accounting Information Systems
- 59%  ACT 403 ~ Advanced Accounting

**Conclusion:** Overall the graduating seniors have not retained the learning objectives set forth in the syllabus. Only 20% of the students scored 70% or better.

**Comments:**

Courses need to be integrated within the overall accounting curriculum. Capstone course will be redesigned to incorporate overall concepts. Comprehensive finals should be administered in all courses. In addition, we will look at possibly redesigning the income tax portion of the Comprehensive Exam for relevance to practice as “relying on software” may be the cause of a low score. Assigning Individual Income Tax Practice sets to be worked in Capstone Class may be used to assess comprehension of tax concepts. Assigning Complex Intermediate Accounting problems to be worked as part of the presentation could assist in integration also. For year 2009~2010 Advanced Accounting will be taught in final semester along with Capstone, so material can be integrated into Capstone more effectively.
CONTINUED

<table>
<thead>
<tr>
<th>Student Learning Outcomes</th>
<th>How is this student learning outcome to be measured?</th>
<th>How often will this outcome be measured?</th>
<th>Comments (optional)</th>
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</thead>
<tbody>
<tr>
<td>Learning Outcome 1</td>
<td>In House Comprehensive Accounting Exam</td>
<td>Yearly</td>
<td>80% of the students testing should score 70% or better.</td>
</tr>
</tbody>
</table>

Demonstrate an understanding and be able to apply the principles of accounting, tax, auditing, cost and accounting information systems.

**Purpose:** To determine if accounting major learned objectives set forth in syllabus for Auditing I & II. (ACCT 401 & 402)

**Procedure:** Final exam was administered containing questions correlating to Student Learning Outcomes.

**Results:**

Overall Average: 80% (Student High: 89% Student Low: 69%)

Averages per Student Learning Outcomes:

- 77% 1–ASSURANCE and NON-ASSURANCE SERVICES
- 87% 2–AUDIT REPORTS AND OPINIONS
- 86% 3–AUDIT PROCESS and PLANNING including GAAS
- 61% 4–MANAGEMENT ASSERTIONS
- 76% 5–TYPES OF AUDIT EVIDENCE
- 89% 6–STATISTICAL AND NON STATISTICAL SAMPLING
- 93% 7–FRAUD AUDITING
- 68% 8–TEST OF DETAILS OF BALANCES AND SUBSTANTIVE TEST OF TRANSACTIONS
- 83% 9–SARBANES-OXLEY ACT
- 82% 10–AICPA CODE OF PROFESSIONAL CONDUCT
- 11–LEGAL ISSUES (tested in short answer format Students received 95% of points)

**Conclusion:**

91% of the students scored 70% or better on the Comprehensive Audit exam.

Overall the graduating seniors have learned objectives set forth in the syllabus. Area for course improvement are Student Learning Outcomes #4 (Management Assertions) and #8 (Test of Details..) Possibly more assignments dealing with these two topics should be assigned in future courses.
<table>
<thead>
<tr>
<th>Student Learning Outcomes</th>
<th>How is this student learning outcome to be measured?</th>
<th>How often will this outcome be measured?</th>
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<tbody>
<tr>
<td>Learning Outcome 2</td>
<td>SaveFirst Tax Certification Audit Cases, Software Labs</td>
<td>Yearly in ACCT 335, ACCT 371 and ACCT 402</td>
<td>80% of students in ACCT 335 should receive certification; 80% of students in ACCT 402 Lakeside/Knapp Audit cases and 80% of students in ACCT 371 Accounting Software Labs should score 70% or better.</td>
</tr>
</tbody>
</table>

Demonstrate ability to apply and interpret accounting concepts in practical areas of tax, auditing and accounting information systems.

RESULTS:

**ACCT 335 IRS Tax Certification**
100% of students enrolled in ACCT 335 achieved certification.

**ACCT 402 Lakeside and Knapp Cases**
92% of students scored 70% or better on BOTH the Lakeside Cases and Knapp Cases.

**ACCT 371 MAS 90 Software Lab**
N/A this course was not taught during 2008~2009.

Comments:

It appears the above tools are an effective way to give students a “hands on” experience. We will continue to use these tools in the future.
Student Learning Outcomes | How is this student learning outcome to be measured? | How often will this outcome be measured? | Comments (optional)
--- | --- | --- | ---
Learning Outcome 3 | Exams given in ACCT 321. Project in ACCT 322 and ACCT 371 Project/Presentation | Yearly | 80% of students maintain a 70% or better average in ACCT 321 and 80% of students score 70% or better on the ACCT 322 project and 80% of students maintain a 70% or better average on ACCT 371 project.

**Demonstrate ability to use accounting information for better managerial decisions, financial statement analysis and Accounting Information Systems analysis.**

**RESULTS:**

**ACCT 321 Exam Results:**
100% of students enrolled had 70% or better average.

**ACCT 322 Project**
100% of students enrolled had 70% or better on the project score.

**ACCT 371 Project**
N/A this course was not taught during 2008–2009.

**COMMENTS:**

Final exam in Cost 321 should be more comprehensive in nature for future course.

Project in ACCT 322 could use improvement. The students all performed similarly on the project, but was well below Instructor expectation. More detailed instruction will be given with the project in future courses.
### Student Learning Outcomes

<table>
<thead>
<tr>
<th>Learning Outcome 4</th>
<th>How is this student learning outcome to be measured?</th>
<th>How often will this outcome be measured?</th>
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<tbody>
<tr>
<td>Exposure to CPA material and format in courses.</td>
<td>Yearly</td>
<td>ACCT 301&amp;302, ACCT 402 and ACCT 499 Final exams consist solely of CPA questions in CPA format. 80% of students should score 70% or better on final exams.</td>
<td></td>
</tr>
</tbody>
</table>

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**Be familiar with the format and material in the CPA exam.**

**ACCT 301**
93% of students scored 70% or better on the CPA format final.

**ACCT 302**
93% of students scored 70% or better on the CPA format final.

**ACCT 402**
82% of students scored 70% or better on the CPA format quizzes.

**ACCT 499**
67% of the students scored 70% or better on the CPA format quizzes.

**COMMENTS:**
CPA material is very beneficial to learning. CPA material is very comprehensive, theoretical and in depth. However, in some of the courses students have begun memorizing the answers instead of working through problems. Therefore, this is no longer a good indicator of their understanding of subject matter. For future courses this format will be adjusted. The students will not have solutions.
PROGRAM ASSESSMENT PLAN
ACCOUNTING

RESULTS FOR 2008-2009
Attacked you will find the following documents:

1. **Program Assessment Plan ~ Accounting MAJOR 2008-2009 Results Report**. This plan was Accounting Major oriented. It was created by the accounting instructors and is focused on what an accounting professional should possess.

2. **Program Assessment Plan ~ Accounting 2008-2009 Results Report**. This plan was Business Department oriented and focused on the broad business knowledge an Accounting Major should possess.

3. **Program Assessment Plan ~ Accounting MAJOR 2009-2010**.

Submitted: June 1, 2009
Submitted by: Barbara White and Amy Hulsey
Submitted to: Dr. Samir Moussalli, Dean Dudley, Dean Fedler
Department: **BUSINESS**  
Major: **ACCOUNTING**

Date this plan was completed or updated: November 10, 2008

---

### I. Program Goals

1. Students will be employed in the accounting profession and/or pass the CPA exam.
2. Restructure Accounting Program course offerings to include all required courses to sit for CPA.
3. Accounting Program will improve relations with Accounting firms/businesses in region.

<table>
<thead>
<tr>
<th>Program Goal</th>
<th>How is this program goal to be measured?</th>
<th>How often will this program goal be measured?</th>
<th>Comments (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Program Goal 1</strong></td>
<td>Track graduates - noting job placement and CPA attempts.</td>
<td>Updated Yearly</td>
<td>Students should pass CPA within 5 yrs. of graduation and obtain a job within 3 yrs.</td>
</tr>
<tr>
<td><strong>Program Goal 2</strong></td>
<td>Course offering per Catalog</td>
<td>Yearly</td>
<td>Need to add 2 additional courses and restructure 5th year option.</td>
</tr>
<tr>
<td><strong>Program Goal 3</strong></td>
<td>Number of contacts at Accounting/Business firms. Number of internships students obtain.</td>
<td>Updated yearly</td>
<td>Accounting Interview Day, Host Mtgy Acct Interview Day, Acctg Club speakers, Develop contacts through alums.</td>
</tr>
</tbody>
</table>

---

1 Program goals should be differentiated from student learning outcomes. It is not necessary to have program goals in addition to student learning outcomes. Examples of program goals are: “50% of our students will score at the 50th percentile on a national test; students will get into graduate schools; the department will increase the number of majors; the department will improve its relations with the admission department; the department will seek outside funding,” etc.
II. Student Learning Outcomes and Measures
At the end of the program in Accounting students shall be able to:

1. demonstrate an understanding and be able to apply the principles of accounting, tax, auditing, cost and accounting information systems.
2. demonstrate ability to apply and interpret accounting concepts in practical areas of tax, auditing and accounting information systems.
3. demonstrate ability to use accounting information for better managerial decisions, financial statement analysis and Accounting Information Systems analysis.
4. be familiar with the format and material in the CPA exam.

<table>
<thead>
<tr>
<th>Student Learning Outcomes</th>
<th>How is this student learning outcome to be measured?</th>
<th>How often will this outcome be measured?</th>
<th>Comments (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Learning Outcome 1</td>
<td>In House Comprehensive Accounting Exam</td>
<td>Yearly</td>
<td>80% of the students testing should score 70% or better.</td>
</tr>
<tr>
<td>Learning Outcome 2</td>
<td>SaveFirst Tax Certification Audit Cases</td>
<td>Yearly in ACCT 335 and ACCT 402</td>
<td>80% of students in ACCT 335 should receive certification; 80% of students in ACCT 402 should score 70% or better on Lakeside/Knapp Audit cases and Accounting Software Labs.</td>
</tr>
<tr>
<td>Learning Outcome 3</td>
<td>Exams given in ACCT 321 Project in ACCT 322 and ACCT 371 Project/Presentation</td>
<td>Yearly</td>
<td>80% of students maintain a 70% or better average in ACCT 321 and 80% of students score 70% or better on the ACCT 322 project and 80% of students maintain a 70% or better average on ACCT 371 project.</td>
</tr>
<tr>
<td>Learning Outcome 4</td>
<td>Exposure to CPA material and format in courses.</td>
<td>Yearly</td>
<td>ACCT 301&amp;302, ACCT 402 and ACCT 499 Final exams consist solely of CPA questions in CPA format. 80% of students should score 70% or better on final exams.</td>
</tr>
</tbody>
</table>

III. How will the department discuss the data and identify action items?
At the end of each academic year, the accounting instructors will update the data and prepare an assessment report.

The department will review results and make changes as appropriate.

IV. Please attach a curriculum map to this plan.
## ACCOUNTING MAJOR - CURRICULUM MAP
For Academic Year 2008-2009

<table>
<thead>
<tr>
<th>Accounting</th>
<th>SLO 1</th>
<th>SLO 2</th>
<th>SLO 3</th>
<th>SLO 4</th>
<th>Business Core*</th>
</tr>
</thead>
<tbody>
<tr>
<td>\CCT322 Managerial Accounting</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>D</td>
</tr>
<tr>
<td>\CCT201 Elementary Accounting I</td>
<td>I</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>\CCT202 Elementary Accounting II</td>
<td>I</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>\CCT301 Intermediate Accounting I</td>
<td>D</td>
<td>I</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>\CCT302 Intermediate Accounting II</td>
<td>D</td>
<td>I</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>\CCT321 Cost Accounting</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>D</td>
</tr>
<tr>
<td>\CCT335 Income Tax Procedure, Individuals</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>\CCT371 Seminar in Accounting - Acct. Infor Syst.</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
</tr>
<tr>
<td>\CCT401 Auditing I</td>
<td>I</td>
<td></td>
<td></td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>\CCT402 Auditing II</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
</tr>
<tr>
<td>\CCT403 Advanced Accounting</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>\CCT499 Senior Capstone in Accounting</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3ADM200 Introduction to Business</td>
<td></td>
<td></td>
<td></td>
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<td>X</td>
</tr>
<tr>
<td>3ADM203 Quantitative Methods in Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>3ADM302 Business Law</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>3ADM303 Principles of Marketing.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>3ADM311 Business Finance</td>
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<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>3ADM312 Principles of Management</td>
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<td></td>
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<td>X</td>
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<tr>
<td>3OMP105 Computers and Society</td>
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<tr>
<td>3CON201 Principles of Microeconomics</td>
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<tr>
<td>3CON202 Principles of Macroeconomics</td>
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<td></td>
<td>X</td>
</tr>
<tr>
<td>4ATH175 Mathematical Concepts for the Natural and Social Sciences</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

**ACCOUNTING MAJOR - Student Learning Outcomes**

At the end of the program in Accounting students shall be able to:

1. demonstrate an understanding and be able to apply the principles of accounting, tax, auditing, cost and accounting information systems.
2. demonstrate ability to apply and interpret accounting concepts in practical areas of tax, auditing and accounting information systems.
3. demonstrate ability to use accounting information for better managerial decisions, financial statement analysis and Accounting Information Systems analysis.
4. be familiar with the format and material in the CPA exam.

I - Introduced  
D - Developed  
M - Mastered

*Business Core - See Business Program assessment for detail.*
Program Goal

| Program Goal 1 | Track graduates - noting job placement and CPA attempts. | Updated Yearly | Students should pass CPA within 5 yrs. of graduation and obtain a job within 3 yrs. |

Students will be employed in the accounting profession and/or pass the CPA exam

RESULTS:
Per detailed report, majority of students in accounting attained jobs in the accounting field.

For those seeking CPA designation see below table:

CPA exam data for students working toward CPA designation:

<table>
<thead>
<tr>
<th>2006</th>
<th>NAME</th>
<th>Eligible Hours</th>
<th>Section Attempted</th>
<th>Section Passed</th>
<th>CPA Designation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Gardner Dale</td>
<td>YES</td>
<td>AUDIT</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ryan Fretts</td>
<td>YES</td>
<td>None</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Anna Kaylor</td>
<td>YES</td>
<td>AU/BU/FIN/REG</td>
<td>AU/BU/FIN/REG</td>
<td>Earned 2007</td>
</tr>
<tr>
<td></td>
<td>Kristen McDonald</td>
<td>YES</td>
<td>None</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Connor Merritt</td>
<td>YES</td>
<td>Financial</td>
<td>Financial</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2007</th>
<th>NAME</th>
<th>Eligible Hours</th>
<th>Section Attempted</th>
<th>Section Passed</th>
<th>CPA Designation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Emma Butler</td>
<td>YES</td>
<td>AUDIT</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Taber Ellis</td>
<td>YES</td>
<td>None</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Lea Reddick</td>
<td>NO</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Chris Phillips</td>
<td>YES</td>
<td>FINANCIAL</td>
<td>None</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2008</th>
<th>NAME</th>
<th>Eligible Hours</th>
<th>Section Attempted</th>
<th>Section Passed</th>
<th>CPA Designation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Paige Brown</td>
<td>NO</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Lee Nalley</td>
<td>YES</td>
<td>FIN/AUDIT/REG</td>
<td>FIN/AUDIT/REG</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Nicole Weldon</td>
<td>YES</td>
<td>None</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>
HUNTINGDON COLLEGE ACCOUNTING PROGRAM

2006 Graduates

Gardner Dale. Currently employed at Smith, Dukes & Buckalew Public Accounting Firm Mobile, AL. Gardner recently completed his required hours for CPA exam candidacy and is sat for the first part of the exam in February 2009. He is currently studying for the other parts and planning on retaking the first part.

Ryan Fretts. Alabama Society of CPAs, Outstanding Accounting Student. Completed MBA program at Millsaps College, and is studying for the CPA exam. He plans on sitting for the exam in February 2009. Ryan’s goal has always been to become agent for the Secret Service. An accounting degree was recommended. Ryan is making remarkable strides in attaining his goal. After going to work for the Secret Service in Jackson, MS as an intern, he is presently employed at the Madison Police Department where he is completing the police training necessary to become a Secret Service Agent.

Anna Kaylor. Alabama Society of CPAs, Outstanding Accounting Student. Completed the Masters of Accountancy at Auburn University under a graduate fellowship. Passed the CPA exam in the first sitting with higher than average scores. Anna is currently employed at Wilson, Price, Barranco & Billingsley, Public Accounting Firm in Montgomery, AL.

Kristen McDonald. Completed the Masters of Accountancy at Troy University. Kristen is employed at Rabren, Odom, Pierce and Hayes, a Public Accounting Firm in Andalusia, AL. She is currently studying for the CPA exam and plans to begin testing during the summer of 2009.

Connor Merritt. Currently employed Comcast Corporation as a staff accountant in the Southern division's accounting department in Atlanta, GA. He is CPA ready and successfully passed the Financial section in February 2009.

2007 Graduates

Martha Argumedo. Martha is a Mexican citizen. She obtained her work permit for the U. S. and is working for ViscoFan USA manufacturing firm in Montgomery, AL. She is performing cost accounting and human resource services. She hopes to extend her work permit for another 2 years.

Giovannie Brown. Currently working as a Staff Accountant, as well as an internal auditor with a manufacturing company. She will reach her 2 year employment anniversary in August. Giovanni’s current goals are start graduate school at UAB or Samford in the summer of 2009, and sit for the CPA exam and possibly the CMA exam.
**2007 Graduates Continued**

**Emma Butler** Currently pursuing the Masters of Accountancy at UA. Emma is scheduled to graduate in May of 2009 and will begin sitting for the exam in April 2009. Upon graduation she has accepted a job with Warren, Averett, Public Accounting Firm in Birmingham Alabama.

**Chris Clark** After working an internship and accepting a job at Jackson Thornton & Company, he decided to resign from that position and accept a position in management of BoneFish Grill Restaurants with the intention of obtaining a franchise. In 2009, he also accepted a position at Huntingdon College in the Center for Learning Enrichment, while still being employed at Bonefish

**Brandon Dainas** ASCPA Educational Foundation Scholarship Recipient
Currently employed at Smart Circle Internations, in Birmingham AL. Brandon recently received a promotion and will be trained to run a new office in Fort Worth, Texas beginning in Spring 2009.

**Nicole Doucette** Montgomery Chapter of ASCPA Scholarship Recipient
Currently employed as a Tax Accountant at The Colonial Company in Montgomery, AL. She plans on starting graduate school in the Fall of 2009 while continuing to work in her present position and to sit for the CPA exam upon completion of graduate work.

**Taber Ellis** Currently employed at Jackson Thornton & Company, Public Accounting Firm in Montgomery, AL. Taber has been taking his required extra courses and is only lacking one class to become CPA ready. He plans to sit for the CPA exam by summer 2009.

**Avery Ford** Alabama Society of CPAs, Outstanding Accounting Student
Currently employed as a cost accountant at Webster Industries, a manufacturing firm in Montgomery, AL. He is also working on his masters at Alabama State University.

**Matt Kelser** Currently employed in the accounting department of Smurfit-Stone Container Corporation, a manufacturing firm in Montgomery, AL.

**Spencer McKenzie** Spencer graduated Huntingdon with a Business major with an accounting emphasis. We have been unable to obtain recent information regarding Spencer.

**Chris Phillips** Currently employed at Smith, Dukes & Buckalew, Public Accounting Firm in Mobile, AL. Chris recently completed his required hours for CPA exam candidacy and is sitting for the exam in February 2009.

**Lea Reddick** Currently pursuing the Masters of Accountancy at UAB. While taking classes, Lea also works as head accountant at First Presbyterian Church in Birmingham AL.

**Sam Schjott** Sam graduated Huntingdon with a Business major with an accounting emphasis. He is currently enrolled in the University of Florida's Toulouse School of Business Graduate Program. He is preparing to spend a semester in France.
2008 Graduates

Paige Brown Currently employed with Jackson Thornton, Public Accounting Firm in Montgomery, AL. Paige recently completed her "Governmental and Not for Profit Accounting" course and is now CPA ready. She plans to sit for the CPA in summer 2009.

John Glasscock Currently employed as an accountant with the Alabama Department of Public Health. John's father had worked with the Alabama Department of Revenue, it was John's goal upon graduation was to secure a job with the State of Alabama. After graduation he was offered a job in public accounting at a firm in Fairhope, AL, but declined in order to pursue the State job.

Lee Nalley Currently pursuing his Masters of Accountancy at UA on scholarship. Lee has accepted a job with Deloitte Touche, a National Public Accounting firm, in the Atlanta GA branch upon graduation. He sat for three parts of his CPA exam in the spring and summer of 2009 and successfully passed with an outstanding score of 87, 83 and 81!.

Amanda Thomley Amanda was a double major in business and accounting. Amanda is pursuing a Masters in Marketing at UA. She is scheduled to graduate in 2009 and hopes to find a job to combine Marketing and Accounting.

Nicole Weldon Currently pursuing a Masters of Accountancy at UA on a full graduate assistantship. Nicole accepted a job with Ernst & Young, a National Public Accounting firm in Atlanta upon graduation. Due to a serious medical issue, she had to withdraw from her graduate program during the Spring of 2009. She will resume graduate work in the Fall of 2009 and sit for the first part of his CPA exam in the Spring of 2010. She will start her job with Ernst & Young in the Fall of 2010

2008 December Graduate

Mary Louise Thrower currently employed at Jackson Thornton, Public Accounting Firm in Montgomery, AL.
Program Assessment Plan

Accounting

Results for 2008-2009

Program Assessment Plan ~Accounting 2008-2009 Results Report. This plan was Business Department oriented and focused on the broad business knowledge an Accounting Major should possess.
PROGRAM ASSESSMENT PLAN

Department: BUSINESS
            Major: ACCOUNTING

Date this plan was completed or updated:___________________

I. Program Goals\(^1\) (optional)

<table>
<thead>
<tr>
<th>Program Goal</th>
<th>How is this program goal to be measured?</th>
<th>How often will this program goal be measured?</th>
<th>Comments (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program Goal 1</td>
<td>Test Results</td>
<td>Yearly</td>
<td></td>
</tr>
<tr>
<td>Program Goal 2</td>
<td>Reports from Career Ctr.</td>
<td>Yearly</td>
<td></td>
</tr>
<tr>
<td>Program Goal 3</td>
<td>Report from VPAA office</td>
<td>Yearly</td>
<td></td>
</tr>
<tr>
<td>Program Goal 4</td>
<td>Attendance Reports</td>
<td>As needed</td>
<td></td>
</tr>
</tbody>
</table>

1. 80% of the students taking the Comprehensive Business Exam (CBE) will score above 70% on that test.

2. At least 10% of the graduating seniors will have an internship experience.

3. At least 70% of the graduating seniors will have an international experience (travel abroad).

4. At Least 80% of the students will be exposed to “real-life” experiences through the Speakers’ Series

---

\(^1\) Program goals should be differentiated from student learning outcomes. It is not necessary to have program goals in addition to student learning outcomes. Examples of program goals are: “50% of our students will score at the 50\(^{th}\) percentile on a national test; students will get into graduate schools; the department will increase the number of majors; the department will improve its relations with the admission department; the department will seek outside funding,” etc.
II. **Student Learning Outcomes and Measures**

At the end of the program in **Accounting** students shall be able to:

1. understand and apply the principles of accounting, management, finance, marketing, quantitative methods, legal environment, and economics.
2. demonstrate an understanding of ethical challenges
3. demonstrate effective oral and written communicative skills appropriate for business and professional settings/contexts.
4. understand and integrate accounting theories and functions in organization
5. understand tax law and compliance issues
6. understand the necessity and importance of the auditing function
7. utilize accounting systems demonstrate managerial accounting concepts.

![Table](data:image/csv;base64, día 3c6LmVzZXQgZm9ybGluZzA6IHsKPGN0b3JlIGNvbS5hbmd1aWJsZS5zaWduZ3Jhc2V0cy50by50aGlzLzEwLjIwLjIIfjAOaHR0cHM6Ly9odHRwOi8vd3d3LmFtZXRhLmNvbS93b3JsZC9zaGlnaWJsZS9zaWduZ3Jhc2V0cy91c2Utd29yZS9yZWRpcmVjdHMtdmFsdWUtdHlwL2NvbS50aGlzLzEwLjIwLjIiCg==)

<table>
<thead>
<tr>
<th>Student Learning Outcomes</th>
<th>How is this student learning outcome to be measured?</th>
<th>How often will this outcome be measured?</th>
<th>Comments (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Learning Outcome 1</td>
<td>CBE</td>
<td>Yearly</td>
<td></td>
</tr>
<tr>
<td>Learning Outcome 2</td>
<td>Capstone Cases</td>
<td>Yearly</td>
<td></td>
</tr>
<tr>
<td>Learning Outcome 3</td>
<td>Capstone Reports and presentations</td>
<td>Yearly</td>
<td></td>
</tr>
<tr>
<td>Learning Outcome 4</td>
<td>Capstone Reports and Presentations</td>
<td>Yearly</td>
<td></td>
</tr>
<tr>
<td>Learning Outcome 5</td>
<td>In-House Test</td>
<td>Yearly</td>
<td></td>
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<td>Learning Outcome 6</td>
<td>In-House Test</td>
<td>Yearly</td>
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<td>Learning Outcome 7</td>
<td>In-House Test</td>
<td>Yearly</td>
<td></td>
</tr>
</tbody>
</table>

III. **How will the department discuss the data and identify action items?**

The department will review results and make changes as appropriate.

IV. Please attach a curriculum map to this plan.
80% of the students taking the Comprehensive Business Exam (CBE) will score above 70% on that test

**RESULTS:**

Business Core Assessment Exam  
Spring, 2009  
Accounting Majors

<table>
<thead>
<tr>
<th>Subject</th>
<th>Assessment exam score</th>
</tr>
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<tbody>
<tr>
<td>1</td>
<td>83.1</td>
</tr>
<tr>
<td>2</td>
<td>77.5</td>
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<tr>
<td>3</td>
<td>76.1</td>
</tr>
<tr>
<td>4</td>
<td>71.8</td>
</tr>
<tr>
<td>5</td>
<td>71.8</td>
</tr>
<tr>
<td>6</td>
<td>71.8</td>
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<tr>
<td>7</td>
<td>70.4</td>
</tr>
<tr>
<td>8</td>
<td>61.0</td>
</tr>
<tr>
<td>9</td>
<td>58.0</td>
</tr>
</tbody>
</table>

Mean = 71.2

78% of the students scored 70% or better on the Comprehensive Business Exam.

**COMMENTS:**

We will continue to stress the importance of all business classes in our Accounting Major specific classes. We will continue to try and integrate other disciplines into our curriculum. We will work with other professors and try and integrate more broad business topics into more of our accounting courses.
Program Goal 2

Reports from Career Ctr.
Yearly

At least 10% of the graduating seniors will have an internship experience.

Number of Internships

We have 12 graduating seniors, 8 (67%) were involved with an internship as follows:

Manci Bryars, Summer 2007 and 2008, Robertson, Andreoli, & Covington, P.C CPA firm
Matt Goble, Spring 2009, Aldridge Borden CPA firm; Summer 2008. Self, Maples and Copeland CPA firm
Frankie Vorrosso, Spring 2009, SaveFirst
Steven Manning, Spring 2009, Comala Federal Credit Union
Mary Louise Thrower, Fall 2008, Jackson Thornton CPA firm
Sara Vaughn, Spring 2009, Global Impact, Inc.
Brad, Vest, Summer 2009, MetLife Insurance Corporation
Ashley Williams, Spring 2008 & 2009, Extermitech Pest Control

Comments
Internships provide valuable learning experiences. As Instructors, we will continue to encourage students to pursue internships. We will also continue to expand contacts in the Accounting field.
At least 70% of the graduating seniors will have an international experience (travel abroad).

The 12 graduating seniors and their travel experience (42% international travel. 75% participated in some form of the travel program):

Manci Bryars ~ Hawaii ‘09  
Matt Goble ~ Paris ’09, Cozumel Mexico ‘08  
Steven Manning~ Hawaii ‘09  
David Morris~ Paris ‘09  
Jessica Reeves~ Paris ’09; Caribbean ‘08  
Mary Louise Thrower~ Paris ’09  
Jessica Turner  
Sara Vaughn~ Paris ‘09  
Brad Vest ~ Hawaii ‘09  
Frankie Vorosso~ Hawaii ‘09  
Ashley Williams  
Justin Williams
<table>
<thead>
<tr>
<th>Program Goal</th>
<th>How is this program goal to be measured?</th>
<th>How often will this program goal be measured?</th>
<th>Comments (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program Goal 4</td>
<td>Attendance Reports</td>
<td>As needed</td>
<td></td>
</tr>
</tbody>
</table>

At Least 80% of the students will be exposed to “real-life” experiences through the Speakers’ Series

The Speakers’ series lectures remain a goal of the Business Department. We were unable to establish this during the ’08-'09 Academic year.

The Accounting Club brought in three professional speakers this year. From Hartmann, Blackmon & Kilgore, PC, Rian Turner, CPA (Huntingdon Alum) and Melissa Thomas, CPA spoke to the members about forensic accounting and tax issues. From A&J Financial Consultants, Jerome Gentry, CFSA spoke to the members about his small business consulting services in accounting, audit and tax and his new book, *Mississippi’s Uncovered Glory*. For both presentations, over 20 students were in attendance.
<table>
<thead>
<tr>
<th>Student Learning Outcomes</th>
<th>How is this student learning outcome to be measured?</th>
<th>How often will this outcome be measured?</th>
<th>Comments (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Learning Outcome 1</td>
<td>CBE</td>
<td>Yearly</td>
<td></td>
</tr>
</tbody>
</table>

Understand and apply the principles of accounting, management, finance, marketing, quantitative methods, legal environment, and economics

RESULTS:

Business Core Assessment Exam
Spring, 2009

Accounting Majors

<table>
<thead>
<tr>
<th>Subject</th>
<th>Assessment exam score</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>83.1</td>
</tr>
<tr>
<td>2</td>
<td>77.5</td>
</tr>
<tr>
<td>3</td>
<td>76.1</td>
</tr>
<tr>
<td>4</td>
<td>71.8</td>
</tr>
<tr>
<td>5</td>
<td>71.8</td>
</tr>
<tr>
<td>6</td>
<td>71.8</td>
</tr>
<tr>
<td>7</td>
<td>70.4</td>
</tr>
<tr>
<td>8</td>
<td>61.0</td>
</tr>
<tr>
<td>9</td>
<td>58.0</td>
</tr>
</tbody>
</table>

Mean = 71.2

78% of the students scored 70% or better on the Comprehensive Business Exam.
Learning Outcome 2: Capstone Cases

How is this student learning outcome to be measured?

How often will this outcome be measured?

Comments (optional)

Demonstrate an understanding of ethical challenges

This outcome was measured by Knapp Auditing Cases in ACCT 402. A variety of personal and professional ethical topics were covered throughout the course. The students were required to write a paper and discuss the topic and related questions in class. Below are the grades for the Knapp Cases.

Spring 2009
ACCT 402

<table>
<thead>
<tr>
<th>NAME</th>
<th>LARGE CASES</th>
<th>SMALL CASES</th>
<th>TOTAL SCORE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bryars, Manci</td>
<td>188</td>
<td>98</td>
<td>95%</td>
</tr>
<tr>
<td>Goble, Matt</td>
<td>198</td>
<td>89</td>
<td>96%</td>
</tr>
<tr>
<td>Jackson, Meagan</td>
<td>191</td>
<td>83</td>
<td>91%</td>
</tr>
<tr>
<td>Jones, Lee</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Manning, Steven</td>
<td>172</td>
<td>89</td>
<td>87%</td>
</tr>
<tr>
<td>Morris, David</td>
<td>137</td>
<td>83</td>
<td>73%</td>
</tr>
<tr>
<td>Reeves, Jessica</td>
<td>193</td>
<td>93</td>
<td>95%</td>
</tr>
<tr>
<td>Turner, Jessica</td>
<td>190</td>
<td>97</td>
<td>96%</td>
</tr>
<tr>
<td>Vaughn, Sara</td>
<td>187</td>
<td>73</td>
<td>87%</td>
</tr>
<tr>
<td>Vest, Brad</td>
<td>191</td>
<td>97</td>
<td>96%</td>
</tr>
<tr>
<td>Williams, Ashley</td>
<td>191</td>
<td>92</td>
<td>94%</td>
</tr>
<tr>
<td>Williams, Justin</td>
<td>198</td>
<td>96</td>
<td>98%</td>
</tr>
</tbody>
</table>

Results:

92% of students scored 70% or better the Knapp Cases.
Learning Outcome 3: Capstone Reports and presentations

**Demonstrate effective oral and written communicative skills appropriate for business and professional settings/contexts.**

**RESULTS:**

In two specific accounting courses, majors are required to prepare and present a combined written and oral project. For the 2008-2009 year, Acct 371 was not offered, so this project cannot be evaluated for this year’s assessment. However, Acct 499 was offered and students did prepare and present a project in which they were evaluated on both written content and communication skills demonstrated. Their final scores are presented below, which considers both the written and oral parts combined into one overall project score:

<table>
<thead>
<tr>
<th>NAME</th>
<th>SCORE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bryars, Manci</td>
<td>95%</td>
</tr>
<tr>
<td>Dilts, Tim</td>
<td>85%</td>
</tr>
<tr>
<td>Goble, Matt</td>
<td>95%</td>
</tr>
<tr>
<td>Holloway, Scott</td>
<td>80%</td>
</tr>
<tr>
<td>Jackson, Meagan</td>
<td>100%</td>
</tr>
<tr>
<td>Jones, Lee</td>
<td>0%</td>
</tr>
<tr>
<td>Manning, Steven</td>
<td>90%</td>
</tr>
<tr>
<td>Morris, David</td>
<td>85%</td>
</tr>
<tr>
<td>O’Brien</td>
<td>95%</td>
</tr>
<tr>
<td>Reeves, Jessica</td>
<td>95%</td>
</tr>
<tr>
<td>Reynolds, Kelly</td>
<td>90%</td>
</tr>
<tr>
<td>Vaughn, Sara</td>
<td>100%</td>
</tr>
<tr>
<td>Vest, Brad</td>
<td>95%</td>
</tr>
<tr>
<td>Williams, Ashley</td>
<td>95%</td>
</tr>
<tr>
<td>Williams, Justin</td>
<td>90%</td>
</tr>
</tbody>
</table>

In addition, during the Accounting Club Meetings, members are asked to introduce the speakers and submit questions, thus enhancing their oral communication skills. Seniors and Junior Accounting majors were also encouraged to participate in the “Meet and Greet” portion of the Montgomery Accounting Career Day hosted at Huntingdon. Four seniors were also selected to participate in Accounting Interview Day hosted by the ASCPA and in several other recruiting events offered by local CPA firms. All of these activities are encouraged to demonstrate appropriate communication skills in professional settings.
**Student Learning Outcomes**

<table>
<thead>
<tr>
<th>Learning Outcome 4</th>
<th>How is this student learning outcome to be measured?</th>
<th>How often will this outcome be measured?</th>
<th>Comments (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capstone Reports and Presentations</td>
<td>Yearly</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Understand and integrate accounting theories and functions in organization**

**RESULTS:**

In two specific accounting courses, majors are required to prepare and present a project that combines accounting theories and functions in organizations. For the 2008-2009 year, Acct 371 was not offered, so this project cannot be evaluated for this year’s assessment. However, Acct 499 was offered and students did prepare and present a project with theory and application. Their final scores are presented below:

<table>
<thead>
<tr>
<th>NAME</th>
<th>SCORE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bryars, Manci</td>
<td>95%</td>
</tr>
<tr>
<td>Dilts, Tim</td>
<td>85%</td>
</tr>
<tr>
<td>Goble, Matt</td>
<td>95%</td>
</tr>
<tr>
<td>Holloway, Scott</td>
<td>80%</td>
</tr>
<tr>
<td>Jackson, Meagan</td>
<td>100%</td>
</tr>
<tr>
<td>Jones, Lee</td>
<td>0%</td>
</tr>
<tr>
<td>Manning, Steven</td>
<td>90%</td>
</tr>
<tr>
<td>Morris, David</td>
<td>85%</td>
</tr>
<tr>
<td>O’Brien</td>
<td>95%</td>
</tr>
<tr>
<td>Reeves, Jessica</td>
<td>95%</td>
</tr>
<tr>
<td>Reynolds, Kelly</td>
<td>90%</td>
</tr>
<tr>
<td>Vaughn, Sara</td>
<td>100%</td>
</tr>
<tr>
<td>Vest, Brad</td>
<td>95%</td>
</tr>
<tr>
<td>Williams, Ashley</td>
<td>95%</td>
</tr>
<tr>
<td>Williams, Justin</td>
<td>90%</td>
</tr>
</tbody>
</table>

In addition, integration is achieved through internships participated in by our students. As mentioned earlier, 67% of our senior accounting majors participated in internships that allowed them to use the theories learned in conjunction with the functions of the organization.
<table>
<thead>
<tr>
<th>Student Learning Outcomes</th>
<th>How is this student learning outcome to be measured?</th>
<th>How often will this outcome be measured?</th>
<th>Comments (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Learning Outcome 5</td>
<td>In-House Test</td>
<td>Yearly</td>
<td></td>
</tr>
<tr>
<td>Learning Outcome 7</td>
<td>In-House Test</td>
<td>Yearly</td>
<td></td>
</tr>
</tbody>
</table>

**Understand tax law and compliance issues**

**Utilize accounting systems demonstrate managerial accounting concepts**

**Purpose:** To determine if Accounting Majors learned objectives set forth in syllabus for the following required courses:

- ACT 301 ~ Intermediate Accounting I
- ACT 302 ~ Intermediate Accounting II
- ACT 335 ~ Individual Income Tax
- ACT 321 ~ Cost Accounting
- ACT 322 ~ Managerial Accounting
- ACT 371 ~ Accounting Information Systems
- ACT 403 ~ Advanced Accounting

**Procedure:** Final exam was administered in the Accounting Capstone 499 course containing questions correlating to Student Learning Outcomes.

**Results:**

- Overall Average 66%  
  (Student High: 80%  
  Student Low: 55%)

**Averages per Course:**

- 63% ACT 301 ~ Intermediate Accounting I & ACT 302 ~ Intermediate Accounting II
- 53% ACT 335 ~ Individual Income Tax
- 75% ACT 321 ~ Cost Accounting & ACT 322 ~ Managerial Accounting
- 68% ACT 371 ~ Accounting Information Systems
- 59% ACT 403 ~ Advanced Accounting

**Conclusion:** Overall the graduating seniors have not retained the learning objectives set forth in the syllabus.

Only 20% of the students scored 70% or better.

**Comments:**

Courses need to be integrated within the overall accounting curriculum. Capstone course will be redesigned to incorporate overall concepts. Comprehensive finals should be administered in all courses. In addition, we will look at possibly redesigning the income tax portion of the Comprehensive Exam for relevance to practice as “relying on software” may be the cause of a low score. Assigning Individual Income Tax Practice sets to be worked in Capstone Class may be used to assess comprehension of tax concepts. Assigning Complex Intermediate Accounting problems to be worked as part of the presentation could assist in integration also. For year 2009~2010 Advanced Accounting will be taught in final semester along with Capstone, so material can be integrated into Capstone more effectively.
Student Learning Outcomes | How is this student learning outcome to be measured? | How often will this outcome be measured? | Comments (optional)
--- | --- | --- | ---
Learning Outcome 6 | In-House Test | Yearly | 

Understand the necessity and importance of the auditing function

**Purpose:** To determine if accounting major learned objectives set forth in syllabus for Auditing I & II. (ACCT 401 & 402)

**Procedure:** Final exam was administered containing questions correlating to Student Learning Outcomes.

**Results:**

Overall Average: 80% (Student High: 89%  Student Low:69%)

Averages per Student Learning Outcomes:

- 77% 1 – ASSURANCE and NON-ASSURANCE SERVICES
- 87% 2 – AUDIT REPORTS AND OPINIONS
- 86% 3 - AUDIT PROCESS and PLANNING including GAAS
- 61% 4. MANAGEMENT ASSERTIONS
- 76% 5. TYPES OF AUDIT EVIDENCE
- 89% 6. STATISTICAL AND NON STATISTICAL SAMPLING
- 93% 7. FRAUD AUDITING
- 68% 8. TEST OF DETAILS OF BALANCES AND SUBSTANTIVE TEST OF TRANSACTIONS
- 83% 9. SARBANES-OXLEY ACT
- 82% 10. AICPA CODE OF PROFESSIONAL CONDUCT
- 11. LEGAL ISSUES (tested in short answer format  Students received 95% of points)

91% of the students scored 70% or better on the Comprehensive Audit exam.

**Conclusion:**
Overall the graduating seniors have learned objectives set forth in the syllabus. Area for course improvement are Student Learning Outcomes #4 (Management Assertions) and #8 (Test of Details..) Possibly more assignments dealing with these two topics should be assigned in future courses.
Program Assessment Plan

Department: Business
Major: Accounting

Date this plan was completed or updated: MAY 25, 2009

I. Program Goals (optional)
1. Students will be employed in the accounting profession and/or pass the CPA exam.
2. Restructure Accounting Program course offerings to include all required courses to sit for CPA.
3. Accounting Program will improve relations with Accounting firms in region.
4. Accounting Program will connect with alumni.

<table>
<thead>
<tr>
<th>Program Goal</th>
<th>How is this program goal to be measured?</th>
<th>How often will this program goal be measured?</th>
<th>Comments (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program Goal 1</td>
<td>Track graduates - noting job placement and CPA attempts.</td>
<td>Updated Yearly</td>
<td>Students should pass CPA within 5 yrs. of graduation and obtain a job within 3 yrs.</td>
</tr>
<tr>
<td>Program Goal 2</td>
<td>Course offering per Catalog</td>
<td>Yearly</td>
<td>Need to add 2 additional courses and restructure 5th year option.</td>
</tr>
<tr>
<td>Program Goal 3</td>
<td>Number of contacts at Accounting/Business firms. Number of internships students obtain.</td>
<td>Updated yearly</td>
<td>Accounting Interview Day, Host Mtgy Acct Interview Day, Acctg Club speakers,</td>
</tr>
<tr>
<td>Program Goal 4</td>
<td>Contacts made with alumni</td>
<td>Yearly</td>
<td>Possibly send out informational surveys. Hold open house during Reunion weekend</td>
</tr>
</tbody>
</table>

Program goals should be differentiated from student learning outcomes. It is not necessary to have program goals in addition to student learning outcomes. Examples of program goals are: “50% of our students will score at the 50th percentile on a national test; students will get into graduate schools; the department will increase the number of majors; the department will improve its relations with the admission department; the department will seek outside funding,” etc.
II. **Student Learning Outcomes and Measures**

At the end of the program in *Accounting* students shall be able to:

1. demonstrate an understanding and be able to apply the principles of accounting, tax, auditing, cost and accounting information systems.
2. demonstrate ability to apply and interpret accounting concepts in practical areas of tax, auditing and accounting information systems.
3. demonstrate ability to use accounting information for better managerial decisions, financial statement analysis and Accounting Information Systems analysis.
4. demonstrate familiarity with the format and material in the CPA exam.
5. promote ethical development

<table>
<thead>
<tr>
<th>Student Learning Outcomes</th>
<th>How is this student learning outcome to be measured?</th>
<th>How often will this outcome be measured?</th>
<th>Comments (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Learning Outcome 1</td>
<td>In House Comprehensive Accounting Exam taken in Senior year</td>
<td>Yearly</td>
<td>80% of the students testing should score 70% or better.</td>
</tr>
<tr>
<td>Learning Outcome 2</td>
<td>SaveFirst Tax Certification, Lakeside/Knapp Audit Cases, Software Labs</td>
<td>Yearly</td>
<td>80% of students in ACCT 335 should receive certification; 80% of students in ACCT 402 should score 70% or better on Lakeside/Knapp Audit cases and Accounting Software Labs.</td>
</tr>
<tr>
<td>Learning Outcome 3</td>
<td>Financial Analysis Project, AIS Analysis Project, Course Exams</td>
<td>Yearly</td>
<td>80% of students score 70% or better on the ACCT 322 Financial Analysis project and ACCT 371 AIS Analysis project. 80% of students maintain a 70% or better average on ACCT 321 course.</td>
</tr>
<tr>
<td>Learning Outcome 4</td>
<td>Exposure to CPA material and format in courses.</td>
<td>Yearly</td>
<td>ACCT 301&amp;302, ACCT 402 and ACCT 499 exams consist of CPA questions in CPA format. 80% of students should score 70% or better on CPA exam section.</td>
</tr>
<tr>
<td>Learning Outcome 5</td>
<td>Ethical survey</td>
<td>Yearly</td>
<td>Ethical survey given at beginning of ACCT 401 and end of ACCT 402.</td>
</tr>
</tbody>
</table>

III. **How will the department discuss the data and identify action items?**

At the end of each academic year, the accounting instructors will update the data and prepare an assessment report.

The department will review results and make changes as appropriate.
IV. Please attach a curriculum map to this plan.
ACCOUNTING MAJOR - CURRICULUM MAP
For Academic Year 2009-2010

<table>
<thead>
<tr>
<th>Accounting</th>
<th>SLO 1</th>
<th>SLO 2</th>
<th>SLO 3</th>
<th>SLO 4</th>
<th>Business Core*</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT322 Managerial Accounting</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>D</td>
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<tr>
<td>ACCT201 Elementary Accounting I</td>
<td>I</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT202 Elementary Accounting II</td>
<td>I</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT301 Intermediate Accounting I</td>
<td>D</td>
<td>I</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT302 Intermediate Accounting II</td>
<td>D</td>
<td>I</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT321 Cost Accounting</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>D</td>
</tr>
<tr>
<td>ACCT335 Income Tax Procedure, Individuals</td>
<td>M</td>
<td>M</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>ACCT371 Seminar in Accounting - Acct. Infor Syst.</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
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<tr>
<td>ACCT401 Auditing I</td>
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<td></td>
<td>D</td>
</tr>
<tr>
<td>ACCT402 Auditing II</td>
<td>M</td>
<td>M</td>
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<td></td>
</tr>
<tr>
<td>ACCT403 Advanced Accounting</td>
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<td></td>
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<tr>
<td>ACCT499 Senior Capstone in Accounting</td>
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<td>M</td>
<td></td>
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</tr>
<tr>
<td>BADM200 Introduction to Business</td>
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<tr>
<td>BADM203 Quantitative Methods in Management</td>
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<td>BADM302 Business Law</td>
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<td>BADM303 Principles of Marketing.</td>
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<td>BADM311 Business Finance</td>
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<td>BADM312 Principles of Management</td>
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<td>COMP105 Computers and Society</td>
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<td>ECON201 Principles of Microeconomics</td>
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<td>MATH175 Mathematical Concepts for the Natural and Social Sciences</td>
<td></td>
<td></td>
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<td></td>
<td>X</td>
</tr>
</tbody>
</table>

ACCOUNTING MAJOR - Student Learning Outcomes

At the end of the program in Accounting students shall be able to:

1. demonstrate an understanding and be able to apply the principles of accounting, tax, auditing, cost and accounting information systems.
2. demonstrate ability to apply and interpret accounting concepts in practical areas of tax, auditing and accounting information systems.
3. demonstrate ability to use accounting information for better managerial decisions, financial statement analysis and Accounting Information Systems analysis.
4. be familiar with the format and material in the CPA exam.

I - Introduced
D - Developed
M - Mastered

*Business Core - See Business Program assessment for detail.
ACCOUNTING CAPSTONE
ACCT 499
SPRING 2009

<table>
<thead>
<tr>
<th>STUDENT</th>
<th>QUIZ #1</th>
<th>QUIZ #2</th>
<th>QUIZ #3</th>
<th>QUIZ #4</th>
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<th>QUIZ #10</th>
<th>QUIZ #11</th>
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<th>QUIZZES AVG</th>
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<tbody>
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AVERAGE 0.74 1.00 0.87

*Students had to complete 20 Gleim MC tests in which they scored an average of 75 or better. If they completed the 20 tests with a grade of 75 or better, they received a 100 average on this part. Lee Jones was one student who not only did not complete the 20 MC quizzes or any quizzes past the first two. Thus he was the only one out of the 16 that did not obtain the 70% or better.

15 of 16 students or 94% of the students scored 70% or better on the CPA oriented quizzes.
### Huntingdon College
### Spring 2009
### AUDITING ACT 402
### Lakeside/Knapp Case Study Scores

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<tr>
<th>NAME</th>
<th>LAKESIDE</th>
<th>KNAPP Cases</th>
<th>LARGE CASES</th>
<th>SMALL CASES</th>
<th>TOTAL SCORE</th>
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<tr>
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<td>198</td>
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<tr>
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<td>191</td>
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<tr>
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<td>0%</td>
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<tr>
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<td>193</td>
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<tr>
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<td>97%</td>
<td>198</td>
<td>96</td>
<td>98%</td>
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**Results:**

92% of students scored 70% or better on BOTH the Lakeside Cases and Knapp Cases.
HUNTINGDON COLLEGE
ACCOUNTING MAJOR ASSESSMENT RESULTS
ACCT 321 COST ACCOUNTING
FALL 2008

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<td>90.80</td>
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<tr>
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100% OF STUDENTS HAD AN AVERAGE OF 80% OR BETTER
100% of the students received 70% or better on the Project.
Huntingdon College
CPA Question Results
2008 and 2009 Intermediate Accounting I & II

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<tr>
<td>Student</td>
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</table>

93% of students scored 70% or better on the CPA exam questions.
Huntingdon College  
ACCOUNTING MAJOR  
Assessment Information  AUDITING  
Fall 2008 to Spring 2009

OVERALL results of Part II of the Comprehensive Accounting Major Exam  AUDITING  Spring 2009

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<td>Student 5</td>
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<tr>
<td>Student 6</td>
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<tr>
<td>Student 7</td>
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<td>71%</td>
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<tr>
<td>Student 8</td>
<td>58</td>
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<td>Student 9</td>
<td>61</td>
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<tr>
<td>Student 10</td>
<td>57</td>
<td>81%</td>
</tr>
<tr>
<td>Student 11</td>
<td>62</td>
<td>89%</td>
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</table>

80%  Average score for class

10 out of 11 or 91% of the students scored 70% or better on the exam.

Lee Jones was officially "enrolled" in the course but did not participate in the course. He only attended twice the entire semester.
82% of students scored 70% or better on the AUDITING CPA quizzes.
Huntingdon College  
ACCT 335 Individual Income Tax  
Fall 2008  

**Huntingdon College**  
IRS Certification Results  
Fall 2008  
**ACCT 335 Individual Income Tax**

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100% of students were IRS certified.
## Comprehensive Accounting Major Exam Results

**HUNTINGDON COLLEGE**  
ACCOUNTING MAJOR ASSESSMENT RESULTS  
Results of COMPREHENSIVE IN HOUSE ACCOUNTING EXAM  
SPRING 2009

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**Students Scoring 70% or better:**  
33%  
7%  
73%  
53%

# of students scoring 70% or better = 3  
Only 20% of the students scored 70% or better.
## Comprehensive Accounting Major Exam Results

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