

Accounting (NYS CPA Track)*

*NOTE: This program has been discontinued as of November 30, 2014 and is no longer accepting new enrollments.

Program Educational Objectives

As an Excelsior College bachelor's level business graduate, within a few years of graduation, you are expected to:

1. Apply general and discipline specific concepts and methodologies to identify, analyze and solve business problems.
2. Demonstrate an individual desire and commitment to remain current with and adaptive to changing business conditions through continuous learning and self-improvement.
3. Demonstrate independent thinking, function effectively in team-oriented settings, and maintain a high level of performance in a professional business environment.
4. Communicate effectively in a professional business environment.
5. Perform ethically and professionally in business and society.
6. Attain increasing levels of responsibility and leadership in one's chosen career field.

Program (Student) Outcomes: What Will I Learn?

Graduates of the Accounting (NYS CPA Track) will be able to:

1. Demonstrate comprehension of the principles of accounting, marketing, finance, management, and economics.
2. Describe generally-accepted accounting concepts, theories, and applications.
3. Demonstrate comprehension of the legal and social environment of business.
4. Demonstrate comprehension of the global environment of business.
5. Apply ethical considerations to the obligations and responsibilities of business.
6. Employ information literacy techniques.
7. Communicate effectively, orally, and in writing.
8. Apply business tools to real-world situations.
9. Apply business concepts and functions in an integrated manner.
10. Evaluate individual and corporate taxation policies, regulations, and practices of business organizations.
11. Analyze advanced financial and accounting management strategies and applications.
12. Integrate advanced accounting decision making tools for evaluating financial statements, conducting audits, and performing cost accounting.

Assessment Methodology
Metrics, Assessments, and Levels of Achievement

The table below provides a brief overview of the measures selected to assess program outcomes for the Accounting program. Assessment of program outcomes includes both direct and indirect measures. Benchmarks have been established to differentiate between three levels of program outcome achievement (highly achieved, meets standard, and needs improvement). These three levels of achievement are color coded and used in the section below to indicate the level of achievement for each measure, for each learning outcome.

| Metric Type | Direct Measures | Indirect Measures | |
|-------------------|--|--|--|
| | | Exit Alumni Survey* | One-Year Post-graduation Alumni Survey* |
| Assessments | Capstone Course | Exit Alumni Survey* | One-Year Post-graduation Alumni Survey* |
| Metrics | The percentage of the BUS 495 students who receive a grade of 2 (out of 3) or higher on the capstone rubric. | The mean of the graduates' perceptions of their achievement of the related program outcomes (on a 6-pt Likert-type scale). | The mean of the graduates' perceptions of their achievement of the related program outcomes (on a 6-pt Likert-type scale). |
| Highly Achieved | ≥ 85% | Mean ≥ 5 | |
| Meets Standard | 70 - 84% | 4.0 - 4.99 | |
| Needs Improvement | < 70% | Mean < 4 | |

Note: The results of the one year post-graduation survey are used as a reference to provide a longitudinal perspective on students' attainment of program (student) outcomes.

**Insufficient N to present Exit and One-Year Post-Graduation Alumni Survey Results.*

Key:

| |
|--------|
| Result |
| N |

Program Outcome Achievement Results

May 2015 Term to March 2016 Term

Program / Student Learning Outcome 1

Demonstrate comprehension of the principles of accounting, marketing, finance, management, and economics.

| Direct Measure | | Indirect Measure | |
|---|-------|------------------|---|
| Capstone Rubric BUS 495 Business Strategy | 50% | Exit Survey | * |
| | n = 2 | | * |
| | | One-Year Survey | * |
| | | | * |

Program / Student Learning Outcome 2

Describe generally-accepted accounting concepts, theories, and applications.

| Direct Measure | | Indirect Measure | |
|---|-------|------------------|---|
| Capstone Rubric BUS 495 Business Strategy | 50% | Exit Survey | * |
| | n = 2 | | * |
| | | One-Year Survey | * |
| | | | * |

Program / Student Learning Outcome 3

Demonstrate comprehension of the legal and social environment of business.

| Direct Measure | | Indirect Measure | |
|---|-------|------------------|---|
| Capstone Rubric BUS 495 Business Strategy | 50% | Exit Survey | * |
| | n = 2 | | * |
| | | One-Year Survey | * |
| | | | * |

Program / Student Learning Outcome 4

Demonstrate comprehension of the global environment of business.

| Direct Measure | | Indirect Measure | |
|---|-------|------------------|---|
| Capstone Rubric BUS 495 Business Strategy | 50% | Exit Survey | * |
| | n = 2 | | * |
| | | One-Year Survey | * |
| | | | * |

Program / Student Learning Outcome 5

Apply ethical considerations to the obligations and responsibilities of business.

| Direct Measure | | Indirect Measure | |
|---|-------|------------------|---|
| Capstone Rubric BUS 495 Business Strategy | 50% | Exit Survey | * |
| | n = 2 | | * |
| | | One-Year Survey | * |

| | | |
|--|--|---|
| | | * |
|--|--|---|

Program / Student Learning Outcome 6

Employ information literacy techniques.

| Direct Measure | | Indirect Measure | |
|---|-------|------------------|---|
| Capstone Rubric BUS 495 Business Strategy | 50% | Exit Survey | * |
| | n = 2 | | * |
| | | One-Year Survey | * |
| | | | * |

Program / Student Learning Outcome 7

Communicate effectively, orally, and in writing.

| Direct Measure | | Indirect Measure | |
|---|-------|------------------|---|
| Capstone Rubric BUS 495 Business Strategy | 50% | Exit Survey | * |
| | n = 2 | | * |
| | | One-Year Survey | * |
| | | | * |

Program / Student Learning Outcome 8

Apply business tools to real-world situations.

| Direct Measure | Indirect Measure |
|----------------|------------------|
| | |

| | | | |
|---|-------|-----------------|---|
| Capstone Rubric BUS 495 Business Strategy | 100% | Exit Survey | * |
| | n = 2 | | * |
| | | One-Year Survey | * |
| | | | * |

Program / Student Learning Outcome 9

Apply business concepts and functions in an integrated manner.

| Direct Measure | | Indirect Measure | |
|---|-----|------------------|---|
| Capstone Rubric BUS 495 Business Strategy | n/a | Exit Survey | * |
| | n/a | | * |
| | | One-Year Survey | * |
| | | | * |

Program / Student Learning Outcome 10

Evaluate individual and corporate taxation policies, regulations, and practices of business organizations.

| Direct Measure | | Indirect Measure | |
|---|-----|------------------|---|
| Capstone Rubric BUS 495 Business Strategy | n/a | Exit Survey | * |
| | n/a | | * |
| | | One-Year Survey | * |
| | | | * |

Program / Student Learning Outcome 11

Analyze advanced financial and accounting management strategies and applications.

| Direct Measure | | Indirect Measure | |
|---|-----|------------------|---|
| Capstone Rubric BUS 495 Business Strategy | n/a | Exit Survey | * |
| | n/a | | * |
| | | One-Year Survey | * |
| | | | * |

Program / Student Learning Outcome 12

Integrate advanced accounting decision making tools for evaluating financial statements, conducting audits, and performing cost accounting.

| Direct Measure | | Indirect Measure | |
|---|-----|------------------|---|
| Capstone Rubric BUS 495 Business Strategy | n/a | Exit Survey | * |
| | n/a | | * |
| | | One-Year Survey | * |
| | | | * |

Capstone Exam Results

A comprehensive capstone examination has been administered to all baccalaureate degree students at the conclusion of BUS 495 Integrated Technology Assessment since May 2012. The capstone examination consists of 120 objective questions that assess the most common and most important topics and skills in eight core content areas within the College's baccalaureate accounting curriculum.

From May 2015 term to March 2016 term, the total number of students who took the capstone exam was 2. The mean of correctness in each core concept is shown below:

- 91.6% - Accounting
- 86.7% - Economics
- 73.9% - Management
- 67.9% - Quantitative Business Analysis
- 75.1% - Information Systems and Computer Application
- 91.7% - Finance
- 71.5% - Marketing
- 54.2% - Legal and Social Environment