

Operational Plan for Accounting Program

Section A

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Welcome to the Accounting Program!

Greenville University's Accounting Program familiarizes students with industry practices that are aligned with the philosophy of Christianity, in addition to training students to take on the mantle of professional accountants and managers. We also encourage our graduates to "sit" for the Certified Public Accountant ("CPA") exam in various state jurisdictions, and provide some exposure to best practices and training for management accountants. Our CPA exam pass rate is near 100%.

There is a large and growing demand for accountants, and accounting is listed among the fastest growing fields in the entire country. Therefore, the Greenville University Accounting Program prepares students for financially sound decision-making, and equips them with knowledge in accounting that serves as a basis for future careers in industry, government, non-profit organizations, and public accountancy. According to the U.S. Bureau of Labor Statistics, the median pay for an Accountant in Illinois is \$77,640, per year, and

\$70,500 nationwide. Even entry-level opportunities in Accounting often exceed \$50,000 per year. Therefore, graduates of Greenville University's Accounting program are particularly well-prepared for full-time, challenging careers that are financially rewarding, with almost unlimited potential for advancement.

With a Bachelor's in Accounting degree from the Briner School of Business, graduates are well-qualified to apply for the following jobs: Accounting Associate, Business Analyst, Bookkeeper, Budget Analyst, Compliance Officer, Financial Analyst, State and Local Government Auditor, and Tax Specialist. More experienced accountants often become Accounting Managers, Credit Analysts, Corporate Controllers, Financial Consultants, Forensic Accountants, Fraud Examiners, and even state and federal government agents.

Program Mission Statement

Greenville University's accounting program is uniquely designed to train future accountant and business leaders. As such, we aim to provide students with advanced knowledge and training in a variety of accounting topics, believing that ideas have the ability to transform students' lives, for work and prosperity in their communities. Greenville University celebrates the God-given characteristics that make students unique, and we empower our pupils to use and develop their blessings, interests, and talents. In particular, the Accounting major at GU focuses on creating graduates and accountants who can enter the marketplace as Christians, rather than simply Christians who happen to work in the marketplace.

Programmatic Faith Integration

In the Accounting Program, we integrate the discipline of accounting with faith through the following steps:

Step #1: Develop and maintain an atmosphere where students feel accepted and accepting in their faith: the accounting program transforms students' lives by investing in each and every student with the goal of allowing them to see their full range of options and potential. This means that students understand that their worth is infinite to faculty and the program, and they are not just a name and face occupying a seat in a classroom.

Step #2: Faculty members expend additional effort and take further steps in an effort to get to know each and every student. Accounting faculty also readily share their faith with students. It's easy to tell students that we are "being together," but our program seeks to put this into action – if the professor genuinely enjoys his or her students, spending time together in the classroom, learning, should be a joy rather than a burden.

Step #3: The Accounting Program emphasizes learning through application, by allowing students to practice their trade in a safe, God-honoring environment. Accounting, if properly taught, always exposes the student to ethical problems and solutions. Through experiential learning, students are able to more deeply understand the real-world application of Christianity and Christian principles.

Section B

Program/Major Objectives:

(Qualities and competencies expected in graduates from this program/major.)

At or after the completion of their studies, students should be able to:

1. *Interpret* financial statement information and identify the potential business repercussions of that information.
2. *Prepare* financial statements in accordance with appropriate standards.
3. *Demonstrate* effective application of accounting practices in various business settings and situations sufficient for entry-level employment.
4. *Evaluate* the integration of Christian faith with accounting practices and procedures.

Accounting Program's Fulfillment of the SLOs

The Accounting Program connects to the University as a whole, with the goal of transforming students for lives of character and service. In pursuing this program of study, students are enabled to fulfill the mission of Greenville University with exposure to a Christ-centered education that transforms them into future business leaders with faith and community engagement. Second, in particular, the Accounting Program supports students in fulfilling our SLOs, by training them to run ethical organizations, make Christian-centered decisions on various accounting practices, be a productive collaborator and partner, and critically analyze the corporate statement for internal and external purposes. Third, the program emphasizes other skills beyond simple task-based

proficiency. For example, accounting students are required to communicate often and properly, and interact with instructors in a way that allows them to see where their discipline of study interacts with their faith and worldview.

Accounting's Connections to Greenville University as a Whole

First, the Accounting program impacts all business majors given that all business majors are required to take at least one accounting course; and most will take at least two or three. There are also other programs in the College of Professional Studies, such as Sport Management, that require accounting courses, as well. Second, Accounting students serve a special role in collaborative, multidisciplinary undertakings at GU, such as Experience First groups and university-required courses, such as UNIV 401: School Capstone Seminar. With their predisposition and expertise in accounting and finance, Accounting majors often provide insight into the budgetary feasibility of projects to which they are assigned.

Section C

Program Learning Objectives	Business Core Courses						Accounting Required Courses																
	A C C T 1 0 1	B U S N 1 0 1	B U S N 2 0 2	E C O N 1 0 2	E N T R 1 3 0	M R K T 2 0 1	A C C T 1 0 1	A C C T 2 0 1	A C C T 3 0 1	A C C T 3 1 1	A C C T 3 1 1	A C C T 3 1 1	A C C T 3 1 1	A C C T 3 1 1	A C C T 3 1 1	A C C T 3 1 1	A C C T 3 1 1	A C C T 3 1 1	B U S N 3 3 5	B U S N 3 6 0	B U S N 4 0 9	E C O N 2 0 2	E N T R 4 1 0
PO 1	I	I	I	I		I	I	I	D	D	D	D	M	M	M	M	D	D	M	I	M	M	
PO 2	I	I		I	I	I	I	D		D	M	D				M	D	D				M	
PO 3	I			I	I	I	I									M	D				I	M	D
PO 4	I		I	I	I	I	I		I			D	D	D	D	M		D	M	I			
Key: I = Introduced D = Developed M = Mastered																							

Section D

SLOs	Program Objective	Level of Mastery (IDM)	Term	Course number	Learning Activity	Benchmark	Assessment method
Year One							
1, 2	1	I	Fall/Spring	ACCT 101	Chapter 1 Quiz	>70%	Examination
		I	Spring	ACCT 201	Exam # 1	>70%	Examination
		D	Fall (even)	ACCT 312	Test # 1	>70%	Examination
		D	Fall (odd)	ACCT 314	Assignments in Connect; Assessments in ALEKS; Exam # 1	>70%	Sum of Scores
		D	Spring (even)	ACCT 315	Assignments in Connect; Exam # 1	>70%	Sum of Scores
		D	Fall	ACCT 317	Homework & Exam # 1	>70%	Sum of Scores
		M	Spring (odd)	ACCT 318	Test (Chapters 1-5)	>70%	Examination
		M	Spring	ACCT 319	Site Confirmation Sheets	>70%	Activity Completion
		I	Fall	FINA 341	Excel Project; Quiz # 1; Exam # 1	>70%	Rubric; Sum of Scores
Year Two							
1, 2	2	D	Fall (odd)	ACCT 314	Assignments in Connect; Assessment in ALEKS; Exam # 2	>70%	Sum of Scores
		M	Spring (even)	ACCT 315	Assignments in Connect; Exam # 2	>70%	Sum of Scores
		D	Spring (even)	ACCT 320	Review of Qualitative Projects Paper	>70%	Rubric
		D	Fall	FINA 341	Homework Assignment; Exam # 2	>70%	Sum of Scores
Year Three							
1, 2, 3	3	I	Spring	ACCT 201	Interview Project	>70%	Rubric
		D	Fall	FINA 341	Quiz # 2, Exam # 2	>70%	Sum of Scores
		M	Fall	FINA 341	Excel Project	>70%	Rubric

Year Four							
4,6	4	D	Fall	ACCT 317	Final Exam	>75%	Examination
		D	Spring (odd)	ACCT 318	Chapters 14 & 15 Lab	>75%	Evaluation
		D	Spring	ACCT 319	Reflection Paper	>75%	Evaluation
		D	Spring (even)	ACCT 320	Qualitative Interview Project	>75%	Rubric

Description of Assessment Processes

Measures are based on students' involvement in various components of each class, with a threshold of 70% that is both formative and summative: both provide detailed and summarized assessment plans. The rotation will begin in the 2021/2022 academic year, beginning with student learning objective #1. Major components of the assessment include, but are not limited to, regular assessment reports collected at the end of each semester, which are then used as the bases for end-of-semester reports.

Assessment Timetable

Assessment is carried out every semester, where the data and evidence will be analyzed and collected by the assessment system and D2L. Additionally, faculty members will compile the findings and engage in meaningful discussion at the conclusion of every academic term, the goal of which will be to determine whether program goals and objectives are being achieved. In turn, the goal of each iteration of the delivery of a particular course will be crafted specifically to improve student learning outcomes in the future. For example, at the end of every semester, the accounting faculty will convene in a two-hour meeting specifically to review outcome data

and make important decisions and adjustments. Similarly, at the end of each academic year, faculty will meet to establish the time and place of needed curriculum modifications.