

**BS in Accounting Program  
Program Package for AY2019/2020  
August 2020**

Prior to AY2019/2020, the accounting faculty, course leaders, and its program coordinator followed the new AOL structure and completed Course Packets for all its core courses, such as ACCT2110, ACCT2111, ACCT3111, ACCT3151, ACCT3152, ACCT3252, ACCT4251, ACCT4353, BLAW2100, & BLAW3100. In the Course Packet, given its purpose of providing faculty teaching the course important information regarding the Program and the course, we included BSA Program Learning Goals, BSA Course Map, BSA Curriculum Map, course master syllabus, previous assessment reports and materials, and interventions previously adopted.

In AY2019/2020, due to the COVID-19, the accounting faculty suspended the AOL assessment for ACCT3151 and ACCT3252 and postponed all scheduled assessments for one year (see Exhibit VI).

The accounting faculty met on Tuesday, August 20, 2019, and discussed enrollment issues, reviewed BSA Program report and course packet, and discussed the Hall of CPAs event (see Exhibit IX).

This Report includes the following items:

- Exhibit I, Assurance of Learning Structure for BS Accounting Programs
- Exhibit II, Responsibilities of Accounting Program Coordinator
- Exhibit III, Responsibilities and Assignments of Course Leaders
- Exhibit IV, BSA Program Map
- Exhibit V, Curriculum Map
- Exhibit VI, Progress and Time Table for the Assessment of Program Goals/Objectives
- Exhibit VII, CPA Results
- Exhibit VIII, General Rubric for Undergraduate Accounting Required Courses
- Exhibit IX, Accounting Faculty Meeting Minutes

### EXHIBIT I. Assurance of Learning Structure for BS Accounting Program

<b>Committee</b>	Assurance of Learning Committee
<b>Task Force</b>	Program Coordinator, Course Leaders, and Accounting Faculty
<b>University Mission</b>	Governors State University is committed to offering an <b>exceptional</b> and <b>accessible</b> education that imbues students with the knowledge, skills, and confidence to <b>succeed</b> in a <b>global society</b> . GSU is dedicated to <b>creating an intellectually stimulating public square</b> , serving as an <b>economic catalyst</b> for the <b>region</b> , and being a model of <b>diversity</b> and <b>responsible citizenship</b> .
<b>College Mission</b>	We offer an <b>accessible, high quality education</b> to a diverse student body primarily from the Chicago area, actively engage in <b>research</b> , and provide <b>service</b> to the community. We empower our students with the knowledge, skills and ethical perspectives needed to succeed in a technologically sophisticated society.
<b>Program Mission</b>	The Bachelor of Science in Accounting degree program is designed to provide students with the <b>basic body of knowledge, skills, and attitudes</b> needed to enter the <b>accounting profession</b> (public, government, or business and industry). Students in the program will acquire technical knowledge, as well as the ability to analyze complex accounting and business issues and effectively communicate with all levels of management.
<b>Program Description</b>	The Bachelor of Science in Accounting degree program from the College of Business is designed to provide students with the <b>basic body of knowledge, skills, and attitudes</b> needed to enter the <b>accounting profession</b> (public, government, or business and industry). Students planning to obtain the CPA certificate must complete 150 credit-hours and are encouraged to complete 150 hour B.S. and M.S. in Accounting.
<b>Program Learning Goals &amp; Objectives</b>	<p>UC1. Have a fundamental knowledge of basic business concepts &amp; practices          ULO1. Business Knowledge</p> <p>UC2. Have effective communication skills in creating business documents and delivering business presentations          ULO2. Create effective paper/memo</p> <p>UC3. Have a well-developed ethical perspective          ULO3. Possess a well-developed understanding in issues in ethics</p> <p>UC4. Have the ability to integrate global perspectives in business decisions          ULO4. Cross-Cultural</p> <p>UC5. Be able to use technology to support business communication          ULO5. Technology</p> <p>UC6. Be effective critical thinkers in business contexts          ULO6. Critical thinking</p> <p>UACC1. Have appropriate accounting knowledge and skills          ULO7. Demonstrate sufficient knowledge in accounting</p>
<b>Direct Measure</b>	Course Quizzes and/or Exams
	Samples of cases, projects, etc.
<b>Indirect Measure</b>	CPA Exam pass rates & trends
	Internships Student awards, Scholarships, and other recognition

## **EXHIBIT II. Responsibilities of Accounting Program Coordinator**

- 1. Active participation in program enrollment management and promotion strategy.** In consultation with the Division Chair and with the assistance of the Academic Services Coordinator, the program coordinator will actively work toward recruiting and enrolling new students for the accounting programs and will contribute to appropriate strategic and tactical initiatives to manage enrollments and admissions.

Promotion activities will include but not be limited to:

- Participate in information sessions and other recruitment events
- Assist in information sessions for prospective students.
- Assist in the design and implementation of special promotion efforts and seminars.
- Provide feedback on the design and distribution of promotional materials.

- 2. Active participation in retention of students.** In consultation with the Division Chair and in collaboration with the Academic Services Coordinator, the program coordinator will actively work toward retaining current students in the program and will actively participate in and assist with appropriate strategic and tactical initiatives to provide support to current students.

- 3. Adjunct faculty recruitment and peer teaching evaluation.**

Activities will include but not be limited to:

- In consultation with the Division Chair, ensure the Program's courses are appropriately staffed and that the teaching performance of adjunct faculty meets or exceeds Governors State University and College academic and professional qualifications.
- Conduct periodic classroom visits for evaluation of the teaching performance of adjunct faculty.

- 4. Curriculum revisions and course scheduling.**

Activities will include but not be limited to:

- Consultation with the Division Chair on scheduling elective and required courses in the program.
- Periodic evaluation of curriculum content in conjunction with other program faculty, Division Chair, and the Dean.
- Periodic briefings with the advisory board and organizations to keep abreast of local industry trends.
- Ensure curriculum meets the CPA Educational Requirements as defined by the Illinois Board of Examiners (IBOE).

- 5. Program Assessment.**

- Lead assessment of program learning goals to help meet college and university accreditation requirements, including developing a spring assessment report to be shared with the program faculty, college accreditation reports, and university assessment committee as requested.

- 6. Master of Science in Accounting Admissions.** The program coordinator will serve on the MSA Graduate Program admissions committee to review student applications for prospective students and recommend admissions status based on current program criteria.

- 7. Consult on faculty recruitment activities.** with the Division Chair, including the development of position vacancy announcements, review of position descriptions, serving as requested on faculty search committees, and contacting potential sources for recruiting faculty.

- 8. Provide faculty support and leadership.** Be a primary faculty supporter of the program faculty in relation to the college goals.

### EXHIBIT III. Responsibilities and Assignments of Course Leaders

**Purposes:**

- Providing consistency among multiple sections of a core course, and
- Ensuring core course outcomes and program goals/objectives are being met across courses.

**Responsibilities:**

- Update/maintain course and master syllabus,
- Lead process to choose text and other required materials that meet the course outcomes and program learning goals & objectives. Seek input from other program faculty and instructors,
- Coordinate assessments to be used in the course if necessary,
- Provide an orientation for any other instructors that may be teaching another section of the same course,
- Class observation for new or current course, and
- Serve as liaison between college curriculum and assessment committees and the course instructors, and attend committee meetings as requested.

Core Accounting Courses for Business	Course Leader	Instructors Fall	Instructors Spring
ACCT 2110 Financial Accounting (3)	Wang	Kresse, Elmes, Ferran, Trendell	Wang, Kresse, D. Prendergast
ACCT 2111 Managerial Accounting (3); <b>ACCT2110 (Pre-req)</b>	Alston	Alston, Elmes, D. Prendergast	Alston, Elmes, D. Prendergast
BLAW 2100 Business Law I	Keane	Keane, Stokes	Keane, Stokes
BS Accounting Course/Pre-requisite	Course Leader	Instructors Fall	Instructors Spring
ACCT 3111 Cost Accounting I (3); <b>ACCT2111 &amp; MATH2100</b>	Alston	Alston	Alston, Ferran
ACCT 3151 Intermediate Accounting I (3); <b>ACCT2110</b>	Trendell	Trendell	Trendell
ACCT 3152 Intermediate Accounting II (3); <b>ACCT3151</b>	Wang	Nagaraja	Nagaraja, Wang
ACCT 3252 Accounting Information Systems (3); <b>ACCT3152</b>	Wang	Wang, Nagaraja	Nagaraja
ACCT 4112 Cost II; <b>ACCT3111</b>	Alston		
ACCT 4154 Advanced Accounting; <b>ACCT3152</b>	Wang		Lechner
ACCT 4251 Tax I (3); <b>ACCT2110</b>	McKenna	Keane, McKenna	McKenna
ACCT 4252 Tax II; <b>ACCT4251</b>	McKenna	McKenna	McKenna
ACCT 4354 Auditing I (3); <b>ACCT3151</b>	Trendell	Trendell	Trendell
ACCT 4355 Auditing II; <b>ACCT4354</b>	Kresse	Kresse	Trendell
ACCT 4461/6461 Government and Nonprofit Accounting; <b>ACCT2110</b>	Alston		Alston
ACCT 4501 Fraud Examination; <b>ACCT2110 &amp; BLAW2100 or EQ</b>	Kresse		Kresse
ACCT 4805 Internship; <b>ACCT2111</b>	Wang		
BLAW 3100 Business Law II <b>BLAW2100</b>	Keane	Stokes	Keane, Stokes

**By Course Leaders:**

Alston (2111, 3111, 4112, 4461/6461)

Keane (BLAW 2100, BLAW 3100)

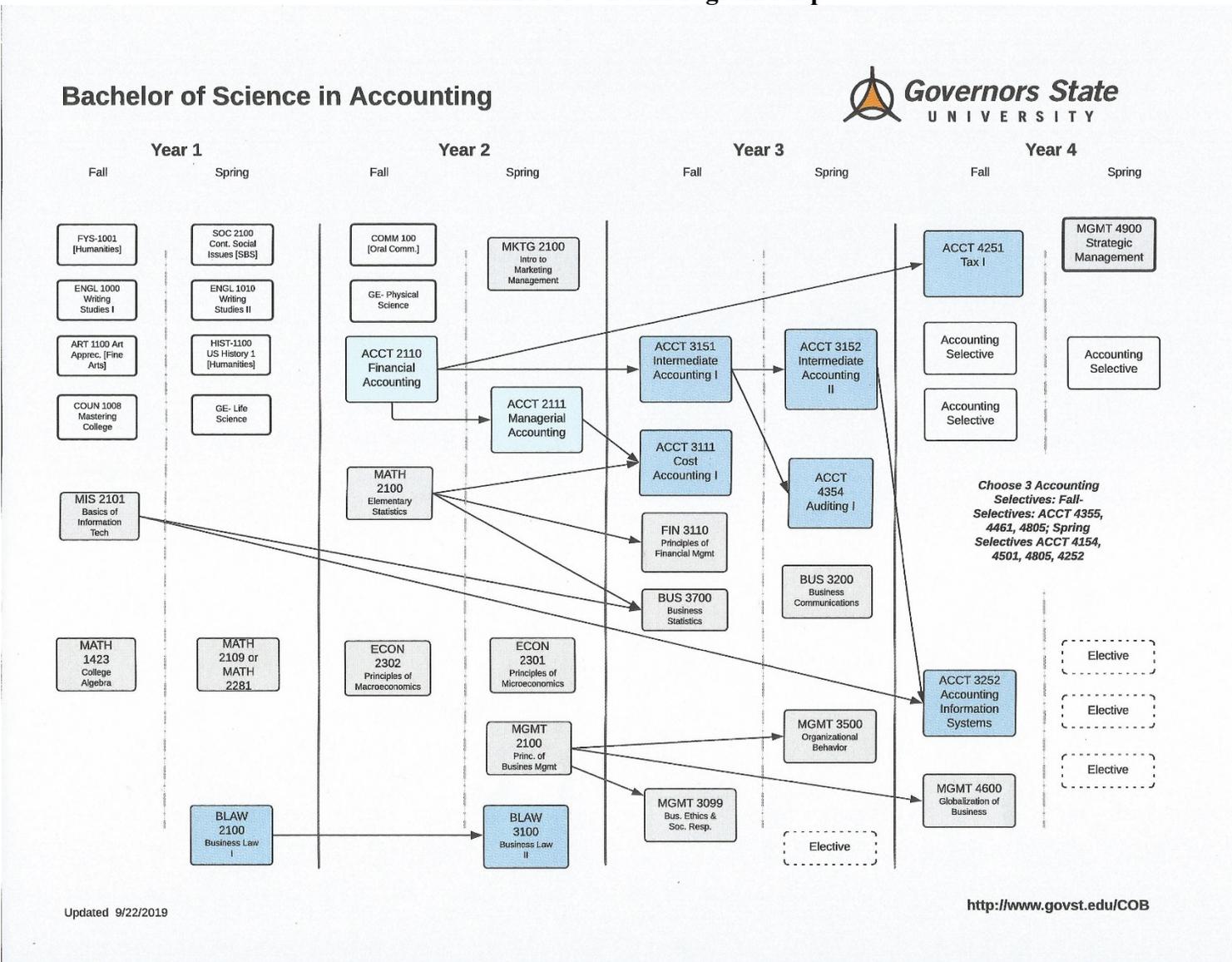
Kresse (4355, 4501)

McKenna (4251, 4252)

Trendell (3151, 4354)

Wang (2110, 3152, 3252, 4154, 4805)

## EXHIBIT IV. BSA Program Map



### EXHIBIT V. Curriculum Map

	Course	ULO1	ULO2	ULO3	ULO4	ULO5	ULO6	ULO7
<b>REQUIRED COURSES</b>	BLAW 2100 (325) Business Law I (Keane)	R/IR	E/IRE	I/	I/	I/IR	R/IRE	
	BLAW 3100 Business Law II (Keane)	E/IR	E/IRE	R/R	R/	R/I	E/IRE	R/IR
	ACCT 2110 (301) Financial Accounting (Wang)	I/		I	I	I	I	I/IRE
	ACCT 2111 (302) Managerial Accounting (Alston)	/IRE	R/		/E	I/E	I/IRE	IR/IRE
	ACCT 3111 Cost Accounting I (Alston)	/IR	/R	R/R	/IR	I/I	I/IR	R/R
	ACCT 3151 Intermediate Accounting I (Trendell)	R/		I/	I/			IR/I
	ACCT 3152 Intermediate Accounting II (Wang)	E/						IR/RE
	ACCT 3252 Accounting Information Systems (Wang)		R/			R/R	R/	IR/IRE
	ACCT 4251 Tax I (McKenna)							I/IR
	ACCT 4354 Auditing I (Trendell)		I/	R/	I/			I/I

I- Introduced; R- Reinforced; E- Mastered; **Being Assessed**;  
**Ideal/Current (based on course learning objectives)**

- ULO1: Demonstrate sufficient business knowledge.
- ULO2: Create effective paper/memo.
- ULO3: Possess a well-developed understanding in issues in ethics.
- ULO4: Demonstrate an awareness and knowledge of cross-cultural differences and issues.
- ULO5: Possess sufficient technical skills.
- ULO6: Possess a well-developed ability in critical thinking
- ULO7: Demonstrate sufficient knowledge in accounting.

**EXHIBIT VI. Tentative Progress and Time Table for the Assessments of Program Goals/Objectives**

GOAL	AY2017	AY2018	AY2019	AY2020	AY2021	AY2022
<b>New Structure</b>		BLAW2100 BLAW3100 ACCT2110 ACCT2111 ACCT3111 ACCT3151 ACCT3152 ACCT3252 ACCT4251 ACCT4354				
<b>UACC1</b>	ACCT4251(1&2)		COVID-19 (Postponed)	ACCT3152 ACCT3252	ACCT3111 ACCT3151	ACCT4251 ACCT4354

BLAW 2100 Business Law I (Keane)  
 BLAW 3100 Business II (Keane)  
 ACCT 2110 Financial Accounting II (Wang)  
 ACCT 2111 Managerial Accounting (Wang)  
 ACCT 3111 Cost Accounting I (Alston)  
 ACCT 3151 Intermediate Accounting I (Trendell)  
 ACCT 3152 Intermediate Accounting II (Wang)  
 ACCT 3252 Accounting Information Systems (Wang)  
 ACCT 4251 Tax I (McKenna)  
 ACCT 4354 Auditing I (Trendell)

UACC1: Have Appropriate Accounting Knowledge and Skills.

**EXHIBIT VII. CPA Results**

Year	AUD				BEC				FAR				REG				ALL				
	Count		AVG Score		Count		AVG Score		Count		AVG Score		Count		AVG Score		Count		AVG Score		
	F	P	F	P	F	P	F	P	F	P	F	P	F	P	F	P	F	P	All	F	P
2006	10	5	N/A	N/A	14	4	N/A	N/A	19	6	N/A	N/A	9	6	N/A	N/A	52	21	2**	N/A	N/A
2007	6	6	N/A	N/A	6	5	N/A	N/A	5	4	N/A	N/A	2	3	N/A	N/A	19	18	1**	N/A	N/A
2008	5	4	N/A	N/A	19	10	N/A	N/A	14	6	N/A	N/A	17	10	N/A	N/A	55	30	6*	N/A	N/A
2009	15	12	N/A	N/A	16	9	N/A	N/A	18	9	N/A	N/A	11	11	N/A	N/A	60	41	9*	N/A	N/A
2010	15	6	N/A	N/A	22	9	N/A	N/A	16	8	N/A	N/A	9	8	N/A	N/A	62	31	4*	N/A	N/A
2011	17	8	63.59	82.75	13	8	58.46	79.38	13	7	60.92	79.86	18	12	59.10	81.70	61	35	9*	N/A	N/A
2012	17	9	58.29	80.67	13	5	66.85	78.80	10	7	60.60	76.43	14	4	65.57	79.75	54	25	6*	62.67	78.96
2013	7	1	N/A	N/A	4	2	N/A	N/A	8	3	N/A	N/A	7	3	N/A	N/A	26	9	3*	N/A	N/A
2014	11	8	N/A	N/A	7	3	N/A	N/A	6	4	N/A	N/A	6	5	N/A	N/A	30	20	2*	N/A	N/A
2015	13	3	62.31	83.67	11	6	69.27	80.00	9	5	64.67	77.80	10	9	60.50	81.00	43	23	5*	64.16	80.39
2016	18	9	60.44	82.33	13	8	65.54	81.25	18	10	54.83	77.90	10	9	59.60	82.56	59	36	7*	59.71	80.92
2017	10	7	57.80	83.29	17	6	61.41	81.67	16	6	52.63	81.33	10	6	56.30	78.17	53	25	7*	57.11	81.20
2018	14	7	64.64	78.71	12	1	62.00	80.00	19	3	56.58	78.67	12	5	51.17	78.40	57	16	2*	58.56	78.69
2019	6	3	59.33	79.33	12	4	58.75	79.50	7	4	53.29	82.50	5	4	47.80	79.25	30	15	4*	55.77	80.20

Source: Illinois Board of Examiners (<http://www.ilboe.org/board-information/exam-statistics/>)

\* Provided by ILBOE: In 2019, Henry M. Bayego (MSA, 2009); James S. McCollam (BSA, 2015); Marketa Skalova (BSA, 2016; MSA, 2016); & Ariana Jane Sulzberger (BSA, 2017).

\*\* Taken from the alumni database and CPA verification website; assuming student passed the exam in the year they graduated.

**EXHIBIT VIII. General Rubric for Undergraduate Accounting Required Courses**

<b>Accounting Courses</b>	<b>Well Developed</b>	<b>Developed</b>	<b>Underdeveloped</b>
ACCT3111	80% ~ 100%	60% ~ 79%	< 60%
ACCT3151	80% ~ 100%	60% ~ 79%	< 60%
ACCT3152	80% ~ 100%	60% ~ 79%	< 60%
ACCT3252	80% ~ 100%	60% ~ 79%	< 60%
ACCT4251	80% ~ 100%	60% ~ 79%	< 60%
ACCT4354	80% ~ 100%	60% ~ 79%	< 60%

## **Exhibit IX. Accounting Faculty Meeting Minutes**

**College of Business  
Accounting Faculty Meeting  
Minutes  
2:30pm-3:00pm, Tuesday, August 20, 2019  
G-262**

**Present:** Chevonne Alston, Alice Keane, William Kresse (MSA Coordinator), Brian McKenna, Michael Trendell, TJ Wang (BSA Coordinator)

Discussion about the following items:

- Meeting minutes from December 10, 2018 was reviewed and approved.
- Enrollments in the accounting programs were reviewed and problems in BSA program were noticed. BSAPA was phased out in fall 2018. Plans and efforts to enhance the enrollments in the BSA program by COB are underway.
- BSA AY2018/2019 Program Report and Course Packet were reviewed.
- The replacement of the Accounting Hall of Achievement to the Hall of Certified Public Accountants (or Hall of CPAs) was determined. This event will be organized by Karen Janko (Dean's Office) and Lauren Healy (Corporate Relations).
- The meeting was adjourned at 3:00pm.