

Student Academic Achievement Committee (SAAC) Standardized Report Form

INTRODUCTION

Program /Discipline Title: Accounting Degree (AAS)

Time Period:

Fall 2006, Spring 2007, Summer 2007

Program goals, objectives, and/or mission: The goals & objectives of the accounting program are to provide graduates with a strong foundation in the theory and procedures of accounting for business transactions. Students will study the fundamentals of business law and management in addition to accounting practices and procedures related to financial, managerial and tax accounting.

Exit Competencies:

Testing was performed at the certificate level in ACCT 255 through Summer 2007. Starting Fall 2007 all testing will be done in BA 2999 Capstone course.

1. Identify, analyze and record business information both manually and via computer to complete financial statements in accordance with Generally Accepted Accounting Principles.
2. Prepare and/or review common accounting documents, such as bank reconciliation, payroll tax reports and individual income tax returns of basic complexity.
3. Prepare and/or review financial information for use in business decision-making such as budgets and break-even analyses.
4. Compare and contrast the types of business entities and basic principles of business management.
5. Demonstrate ability to use electronic spreadsheets to produce and analyze financial information (such as budgets, product mix analysis, etc.) to be used in business decision making.

Core Competencies:

1. Critical thinking.
2. Technology
3. Communications
4. Teamwork

RESULTS

Introduction and discussion of assessment efforts:

The Accounting program used a number of problems and tests to assess student academic achievement relating to the exit competencies which are tested at the certificate level.. The outcomes testing had previously been accomplished in the ACCT 255 (now ACCT 2420) course – Computerized Accounting and the outcomes section of the course was counted as 10% of the students final grade. Effective since Fall, 2005 students are now enrolled in the Business & Information Technology “generic” capstone course (BA 295/BA 2999 -1 credit) and their exit competency testing is 60% of their grade in that course. For the last year, during the transition period some students completed their outcomes in the ACCT 255 (ACCT 2420) course and others completed theirs in the BA 2999 course. Outcomes have now been phased out of ACCT 255 and this Fall 2007 all exit competency testing in accounting is taking place in the BA 2999 course.

Assessment Plan (Who, what, when and how assessment took place): Core Competencies are tested at the degree level. The core competencies tested are critical thinking, technology, communications and technology. The exit competencies are tested at the certificate program and accounting certificate assessment should be reviewed for those results.

Exit Competency Results: All exit competencies are graded on a scale of 0-100% and for evaluation purposes the average scores are converted to Level 1 – Level 4 consistent with institute practice. Level 1 are for scores averaging less than 70%; Level 2 are for scores between 70 and 80%; Level 3 are for scores between 80 and 90%; Level 4 are for scores 90% or greater.

Exit competency averages for the year 2006-2007 are improved in most areas over the prior year. Bank reconciliation reflected a 90% average test grade vs. 84% last assessment period. Adjusting entries were 85% vs. 79% last period, preparation of financial statements were virtually unchanged at 86% average for both periods, managerial accounting is at 84% for the current year vs. 68% the last assessment period, payroll accounting was at 71% vs 73% last period, a slight decline and tax accounting was at 51% vs 46% the prior period. As the exit competencies get tested in the capstone class it would seem students will give it more serious consideration as the impact on grades is 60% of this one credit course as opposed to 10% of a three credit course when the outcomes were tested in the computerized accounting class in previous years.

Tested at the certificate level. Effective Fall 2007, the program exit competencies will only be tested in BA 2999 (at the degree level)

Core Competency Results: The results seem to reflect an overall solid score in all sections of the Critical Thinking workkeys. The difficulty in assessing this year is the lack of good comparative data which will help our assessment in future years. We tested in Critical Thinking/ID & Gathering Information, Critical Thinking/Analyze Information and critical thinking/Drawing conclusions as well as Technology/Word Processing, Technology/Email, Technology/Spreadsheet and Technology/Internet but can't make specific recommendations due to lack of comparative data. Also tested this year was Communications (Reading for information, listening, business writing and writing) and Teamwork. These were also tested the prior year. Reading for Information has similar results both years, Listening appears to have been better results in 2006, Writing skills tested better in 2007 and Business writing have similar results for both years. Teamwork testing shows a higher ratio of level 4's in 2007 than the results of 2006. There is still only a small amount of comparative data and as we complete future assessments we will have better means of measuring improvement. For the core competencies where we had two years of data we can show the following results:

	2007	2006
Communications-	3.1	3.3

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business writing		
Communications- Reading for information	3.8	3.9
Communications- listening	2.4	2.8
Communications- writing	3.1	2.4
Teamwork	3.5	3.4

Discussion of changes in support of student learning for PAST year based upon your assessment results: We are mapping where the core competencies are taught/applied in the accounting courses to determine where these competencies can be reinforced in the accounting courses. The faculty are brainstorming on creating some consistent handouts for use by accounting faculty when these competencies are applied in accounting classes.

Discussion of proposed changes in support of student learning for COMING year based upon your assessment results: The accounting program is looking at changes to our ACCT 1140 bridge accounting course, effective Fall 2007, to improve the quality of learning and the retention of accounting knowledge through graduation. We will be focusing more on practice sets designed to reinforce students' abilities to analyze differing business transactions, journalize business transactions, make appropriate adjustments, prepare financial statements, do bank reconciliations and make appropriate entries based on those reconciliations.

Students outcomes in the upper division accounting courses, as well as capstone/outcomes testing, has had disappointing results due to students taking longer periods of time to complete their degree programs as well as breaks between classwork that should be taken continuously. This causes many upper division and graduating students to reflect their lack of retention of important material. Although there was significant improvement in the Managerial Accounting area for this period, it occurred in the ACCT 255 classes where instructors provided significant review and reinforcement of this material prior to testing. With the movement of the testing out of this course, it is expected that this level may not be able to be maintained. As a result, we are adding review material modules for managerial in the BA 2999 course. In addition, our plans are to 1) counsel continuing a program without breaks 2) create review modules for use in the capstone course prior to testing (payroll & managerial, in addition to current financial modules), 3) looking at the coverage in the tax courses (ACCT 1301/1398 compared to ACCT 2340) to determine if the tax material assessed is consistent with the material taught in both courses and make appropriate adjustments to the testing.

Plans for assessment of all Core Competencies – Our annual assessment of core competencies will be guided by institute policy and as we build a more complete data base for comparative purposes this will aid us in determining what additional efforts can be done to further and improve student outcomes in all the core competencies. Meanwhile, we are mapping the teaching/application of these competencies within the accounting courses to determine where/how we can reinforce and improve students' abilities in these areas.

DATA

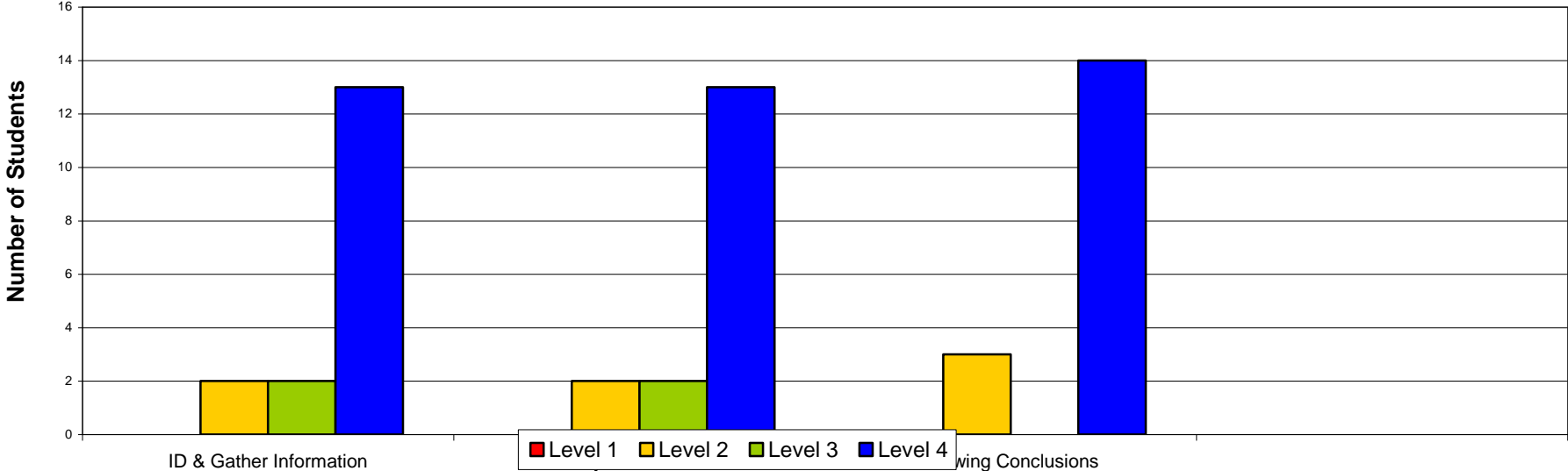
What tools did you use to measure the Exit Competencies? Exit Competencies are tested at the certificate level.

Please attach Core Competency Rubrics if modified.

Additional assessment results:

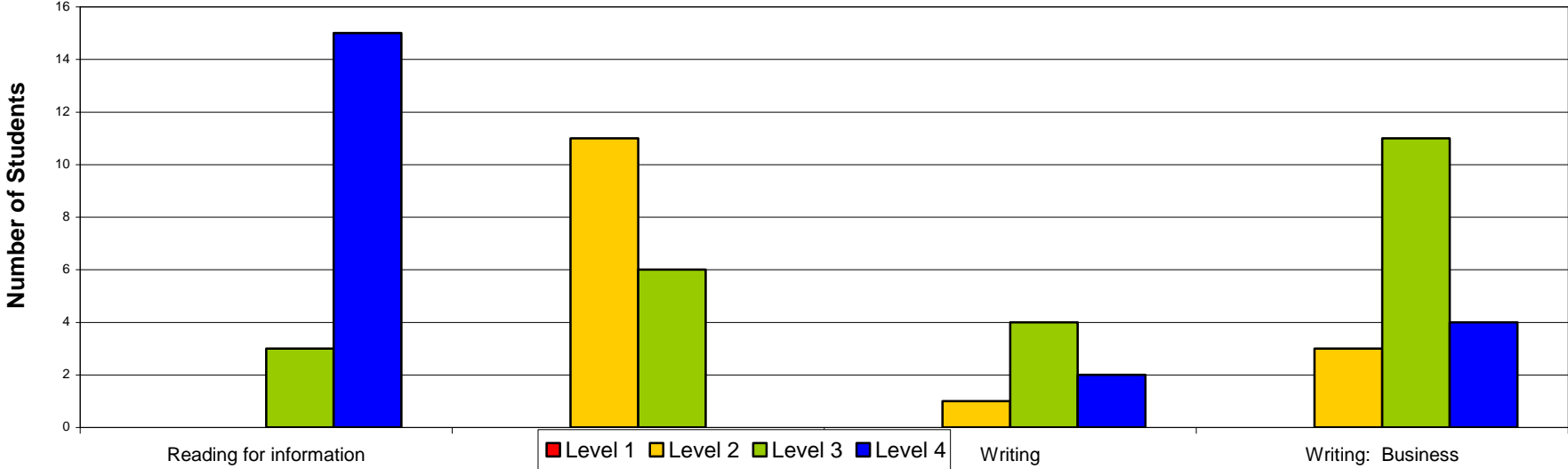
Histograms of Core Competency Results:

Critical Thinking



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Communication



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Teamwork:

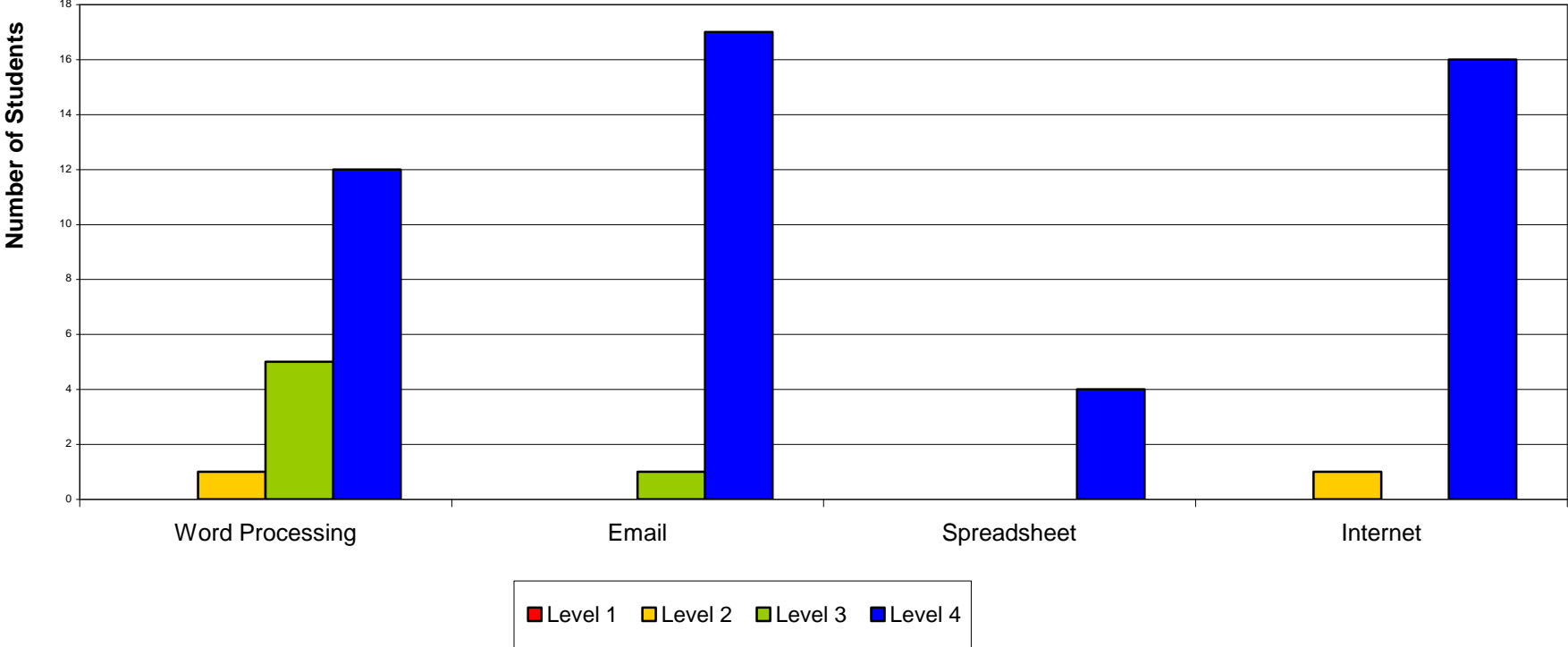
Works cooperatively with others to accomplish a task with limited resources and competing concerns

12
10
8
6
4
2
0

Number of Students

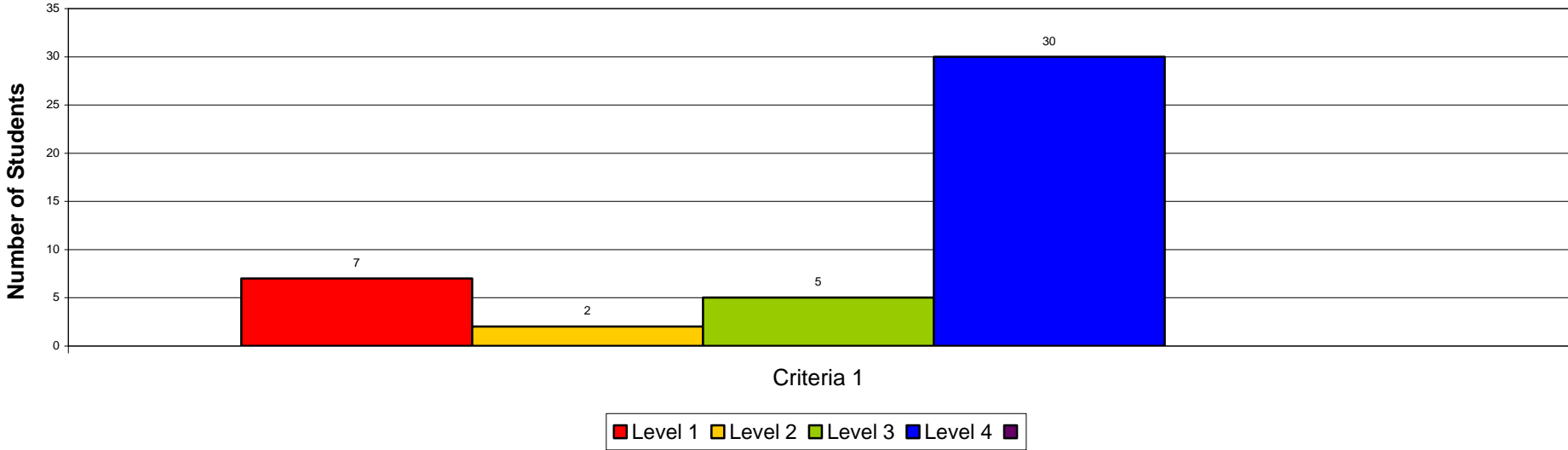
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Technology



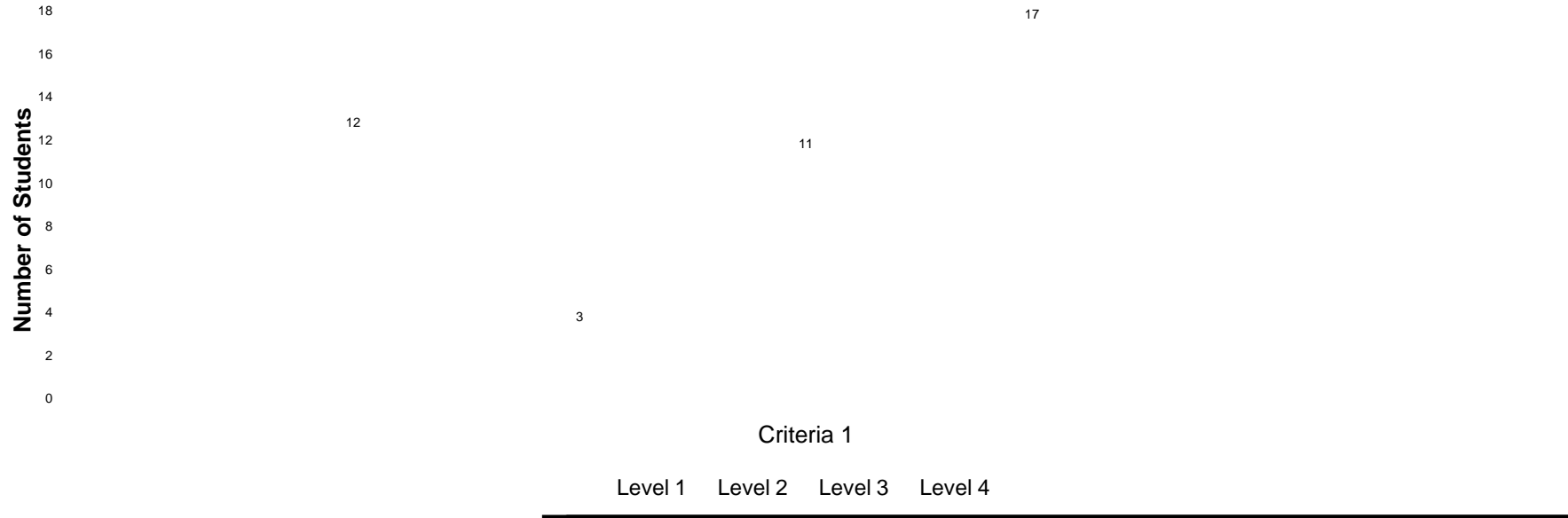
Histograms of Exit Competency Results:

Exit Competency 1 Bank Reconciliations



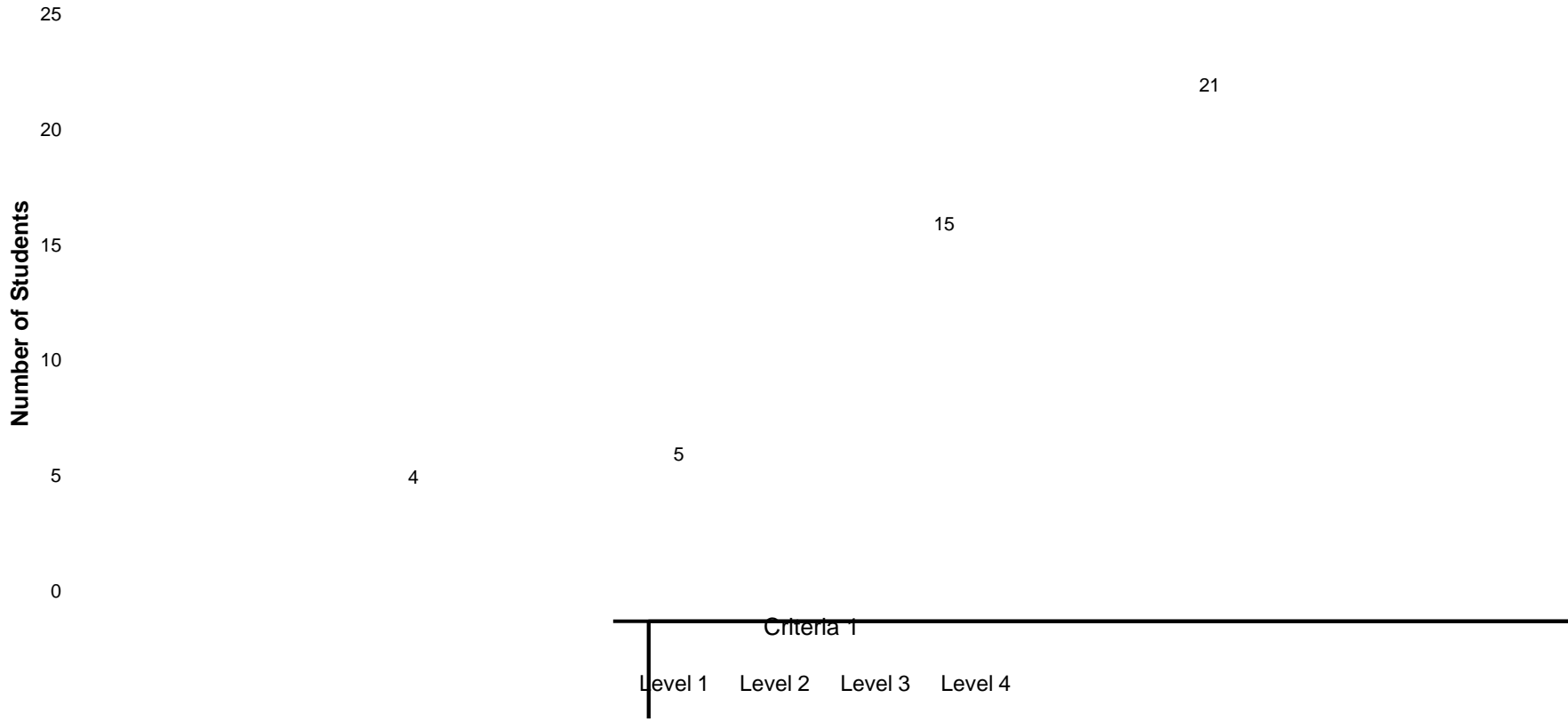
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Exit Competency 2 Adjusting Entries



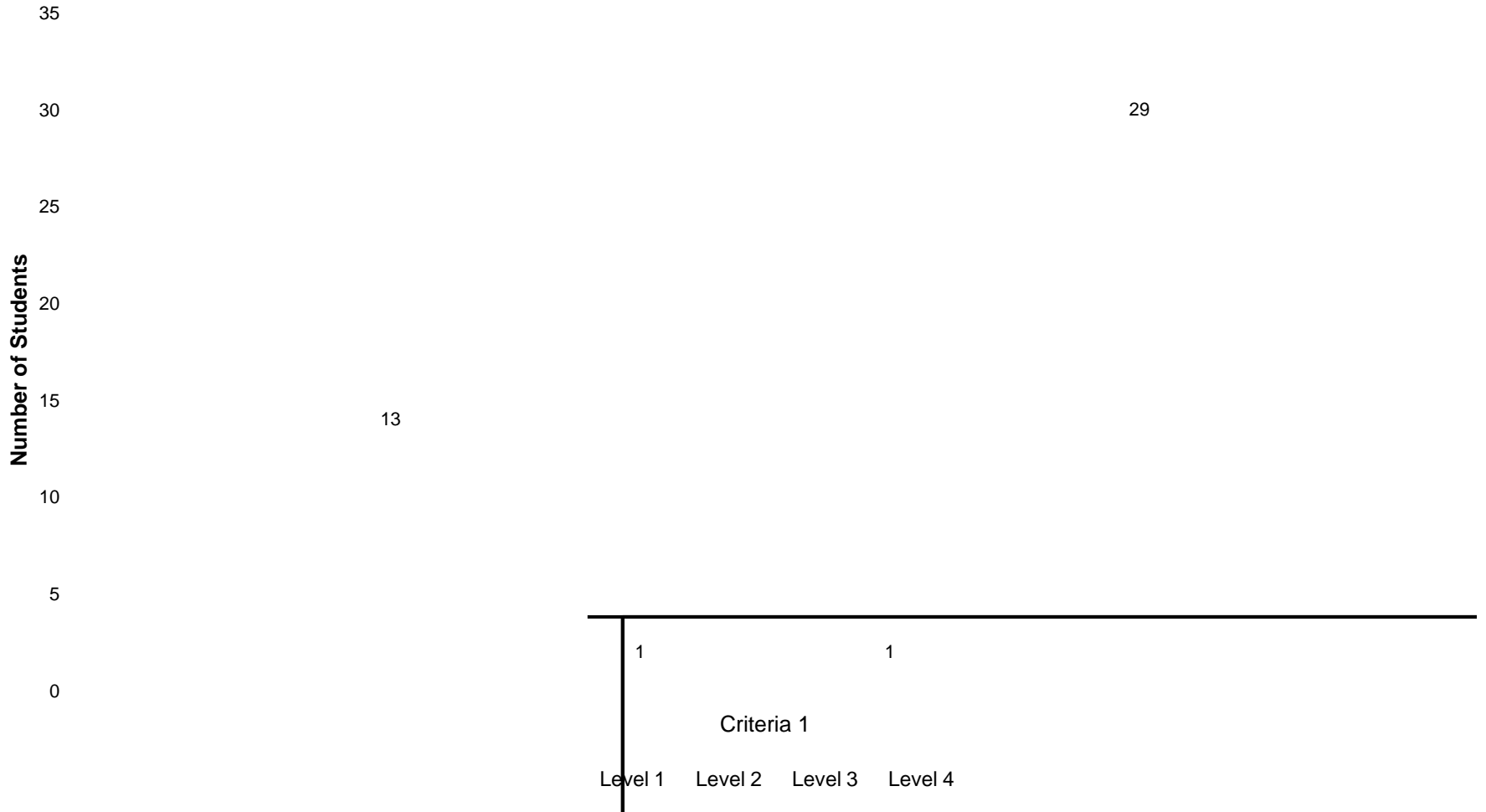
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Exit Competency 3 Financial Statements



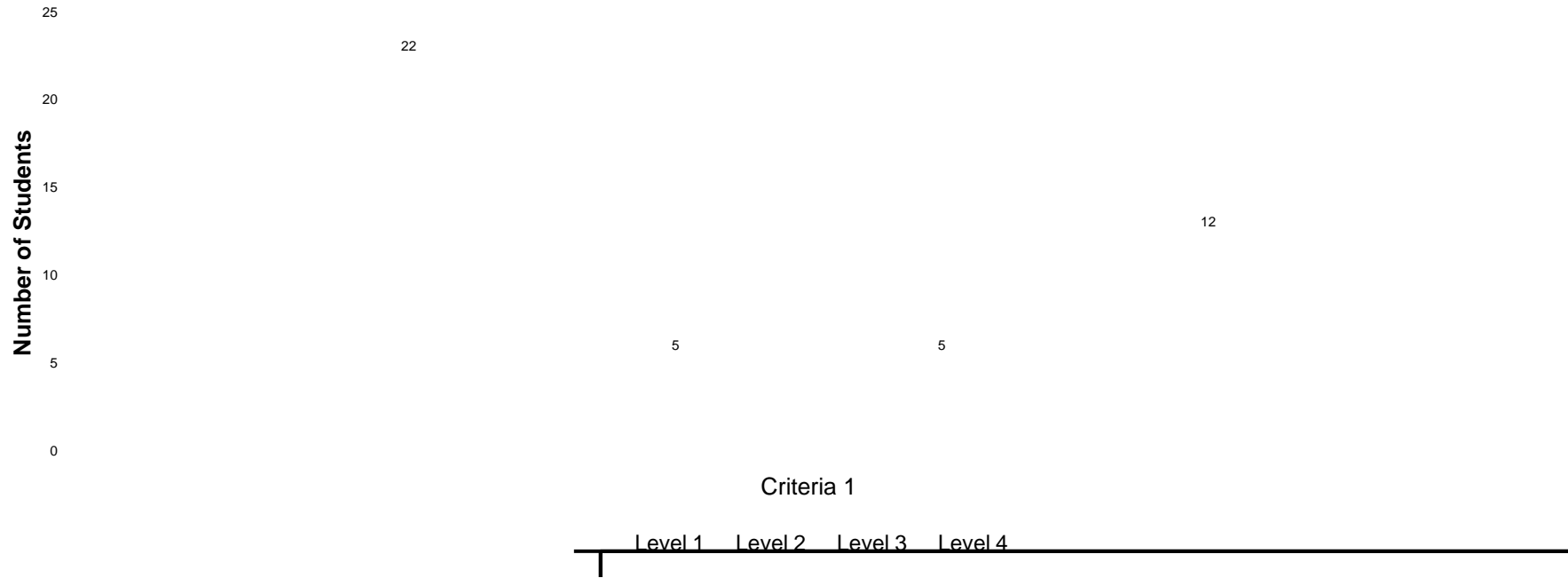
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Exit Competency 4 Managerial Accounting



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Exit Competency 5 Payroll Accounting



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Exit Competency 6 Taxation

