

Student Academic Achievement Committee (SAAC) Standardized Report Form

INTRODUCTION

Program /Discipline Title: Accounting Certificate

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:

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:

Not measured at certificate level. They are measured in BA 2999 which is only required for the degree.

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. The outcomes testing has previously been accomplished in the ACCT255 course (now ACCT 2420) – 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” 1 credit capstone course BA295 (now BA2999) 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 2420 course and others completed theirs in the BA 2999 course. All results, whether taken in ACCT 255 or BA 295, have been reported at the certificate leve. Effective Fall 2007, the program exit competencies will only be tested in BA 2999 (at the degree level) All results starting Fall 2007 will be reported at the degree level.

Assessment Plan (Who, what, when and how assessment took place):

Students take 6 exams designed to test their knowledge in accounting. These are departmental and consistently graded using rubrics for consistent grading. In the ACCT 255 course the instructors forwarded the tests to the department chair for data accumulation. For testing done in BA295, the department has assumed the responsibility of grading the program related outcomes testing and maintaining the tests and scores for future evaluation.

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.

Core Competency Results: Tested at the accounting degree level.

Discussion of changes in support of student learning for PAST year based upon your assessment results:
 We will be targeting testing in specific classes to determine if students exiting the class have competency and this is being lost or if the class needs to be changed.

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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 – These have only been tested in BA 295 (at the degree level). 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? Testing in the BA 2999 (formerly BA 295) Capstone course or in the ACCT 255 (now ACCT 2420) Computerized Accounting course through Summer 2007. In this transition period both courses served identical purposes. The ACCT 2420 course will not be used for outcomes testing after Summer 2007.

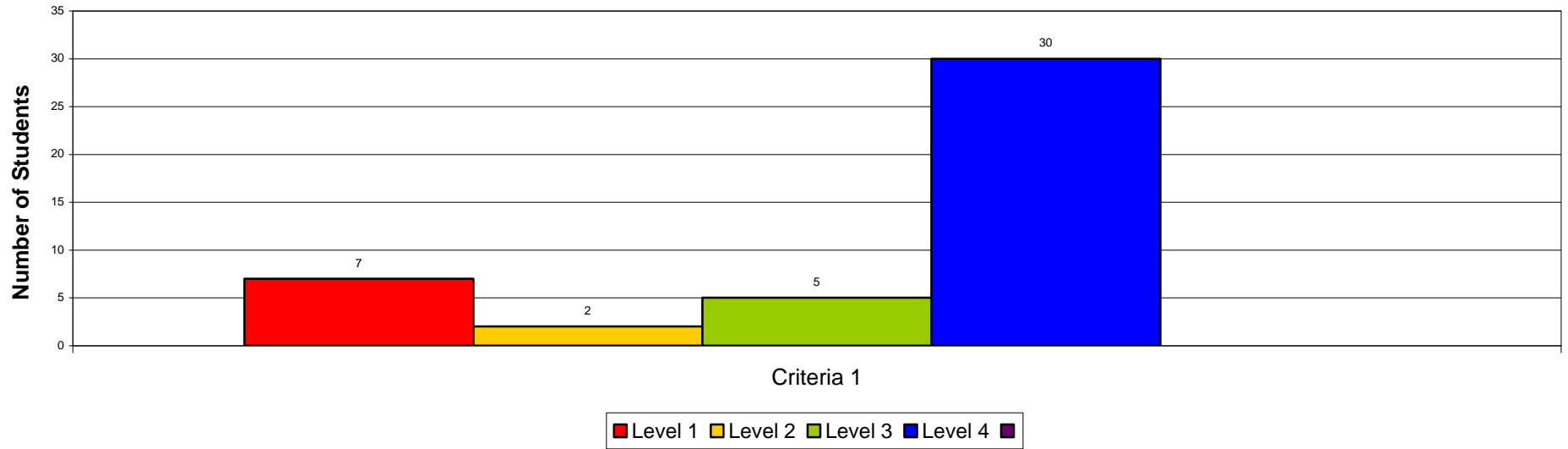
Please attach Core Competency Rubrics if modified.

Additional assessment results:

Histograms of Exit Competency Results:

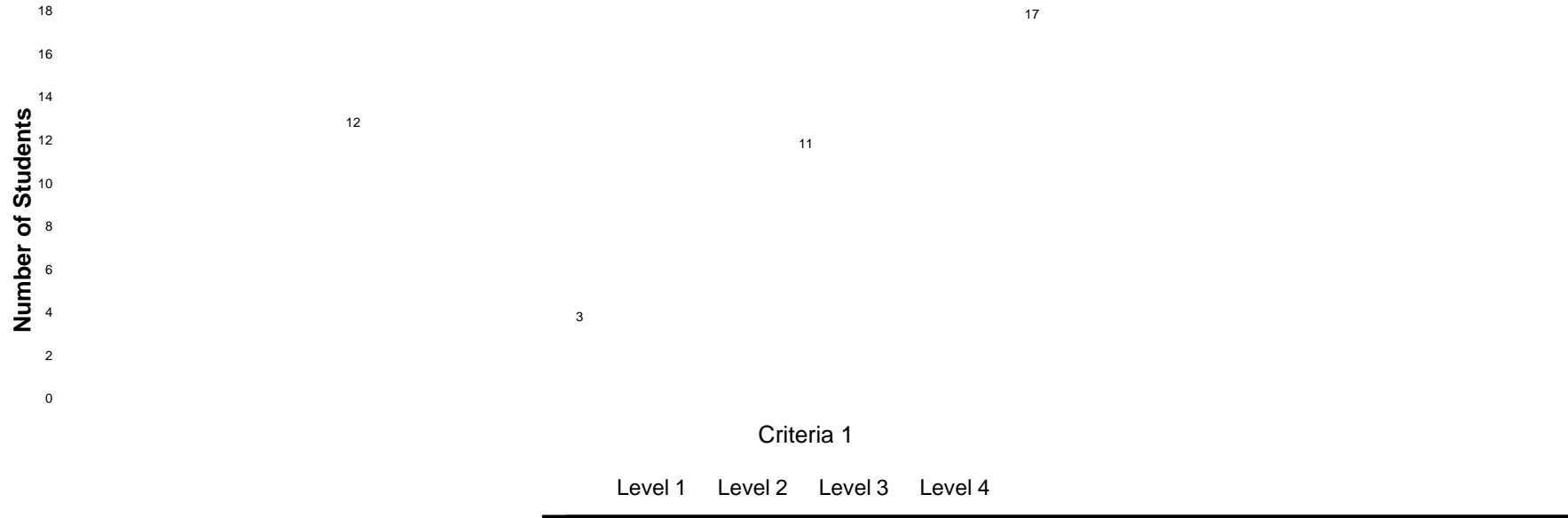
Histograms of Exit Competency Results:

Exit Competency 1 Bank Reconciliations



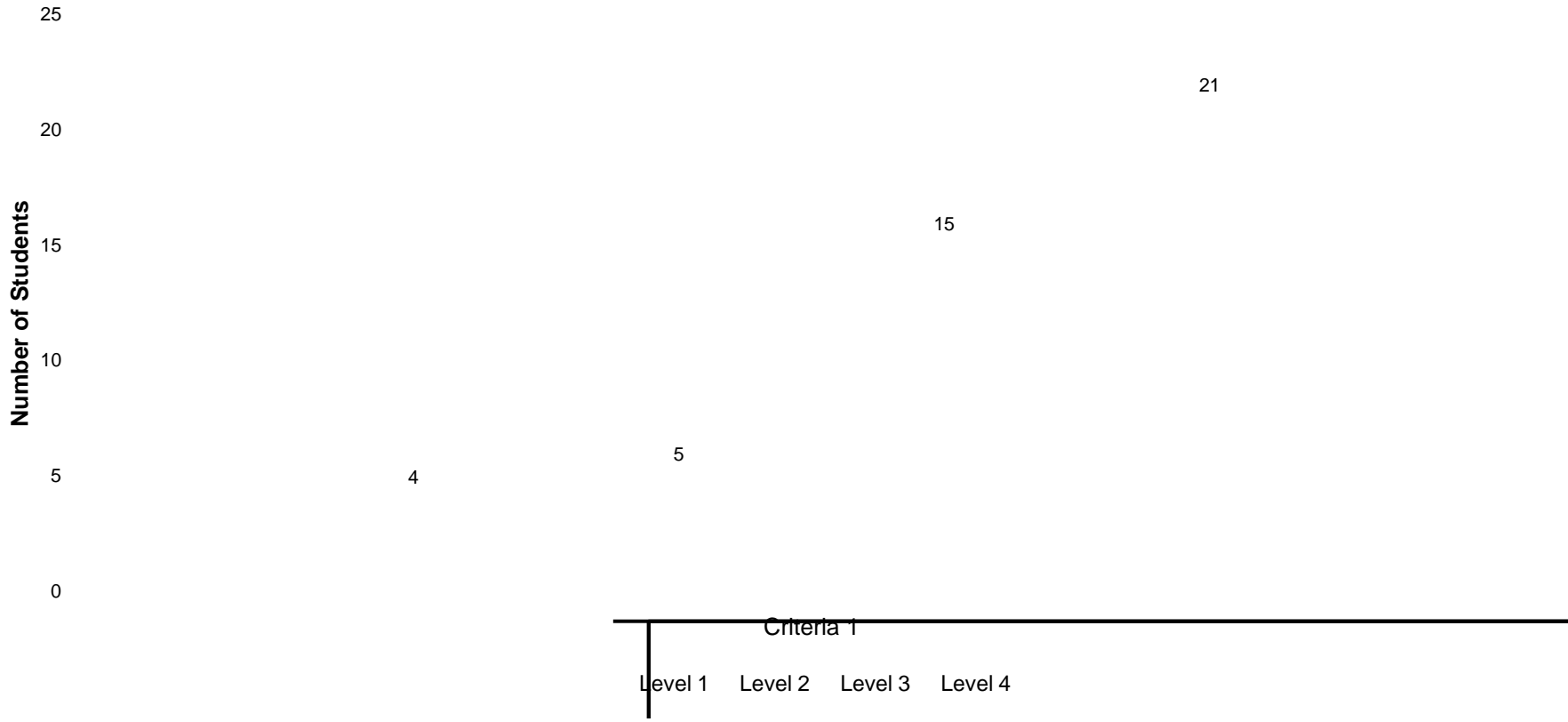
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Exit Competency 2 Adjusting Entries



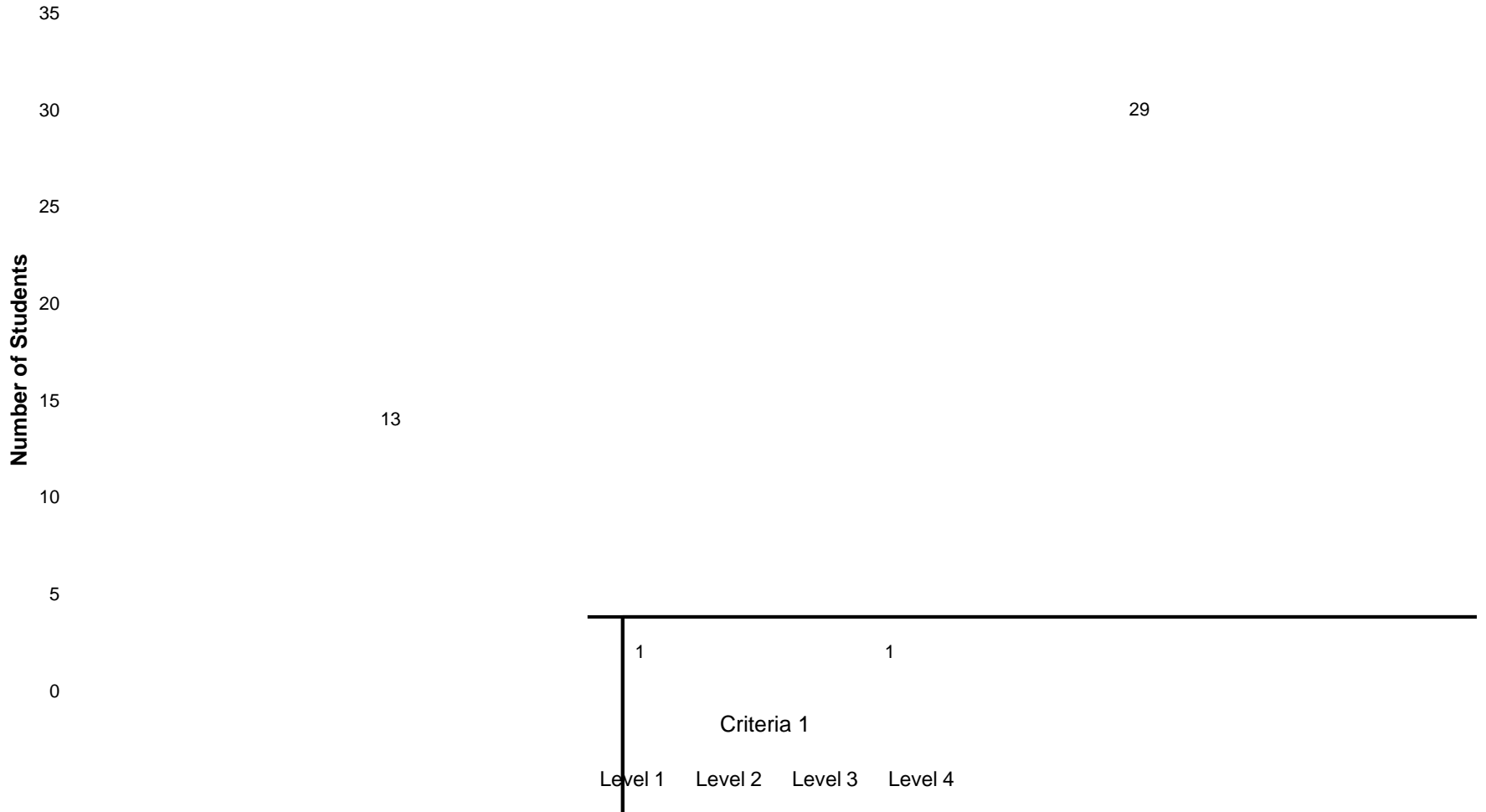
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Exit Competency 3 Financial Statements



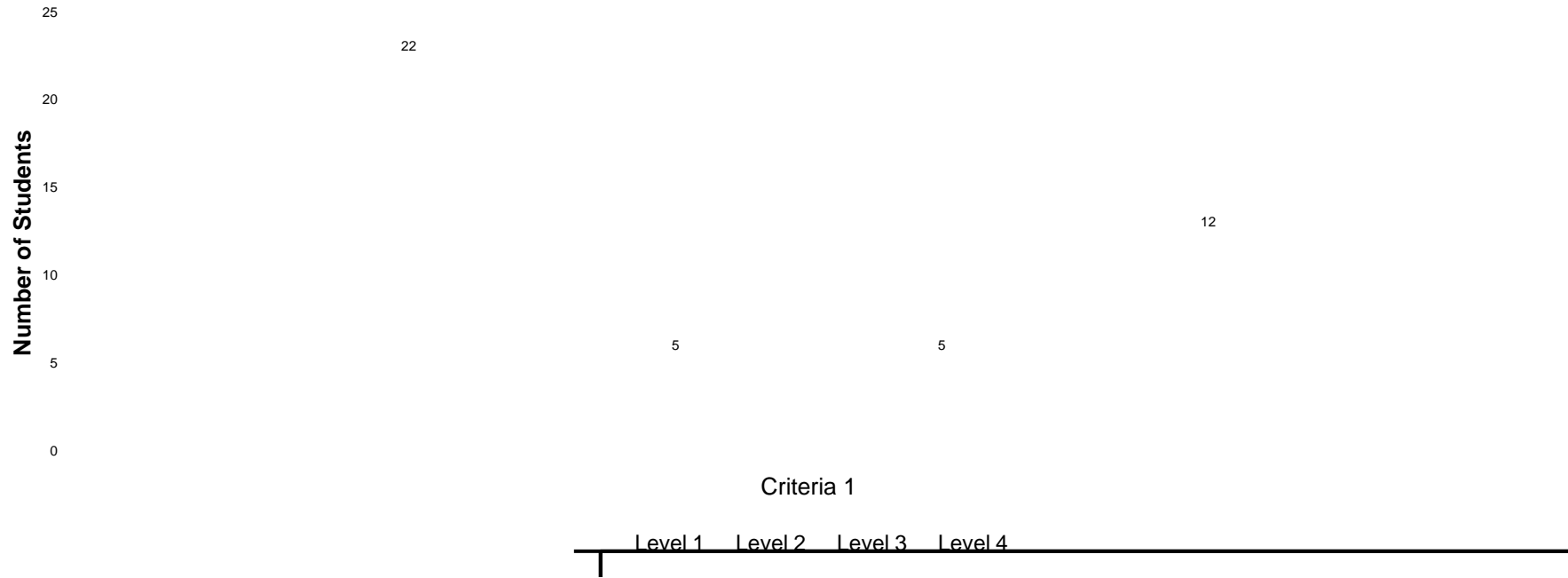
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Exit Competency 4 Managerial Accounting



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Exit Competency 5 Payroll Accounting



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Exit Competency 6 Taxation

