**EAST CENTRAL COLLEGE**

**ACCOUNTING PROGRAM**

**ASSESSMENT PLAN**

**ADOPTED BY**

**THE ACCOUNTING FACULTY**

**September 13, 2011**

**OVERVIEW**

The purpose of this document is to provide an overall guide for assessment of the academic and practical effectiveness of the AAS Accounting program at East Central College. This document will be a guide for the review and continuous improvement of the program in conjunction with the College’s mission.

This document defines the educational objectives and expected outcomes for the AAS Accounting program and outlines a plan for developing assessment methods for achievement of stated objectives and outcomes.

Specifically, it is the overall objective of the Associate of Applied Science Accounting program to provide graduates with sufficient requisites and technical knowledge for entry level positions of employment as bookkeepers, accounting paraprofessionals, and accounting assistants in industry or government.

**LEARNING OBJECTIVES**

The Learning objective for the Accounting program include:

1) Requisite Knowledge and sufficient technical competencies to obtain employment as a bookkeeper/accountant or to progress professionally within their chosen field of employment.

2) Sufficient understanding of organizational structures and functional areas within organizations.

1. Sufficient oral communications and interpersonal skills to express their ideas in an organized presentational format.
2. A working knowledge of the concepts and principles relating to:

Financial accounting

Managerial Accounting

Payroll and income tax preparation

Accounting systems

Business Law

Economics

1. Sufficient competency in utilizing computer technology and accounting related software.
2. A recognized need for continued professional development.

The accounting program offers students the opportunity to develop a mixture of basic communication, technical accounting skills necessary to be successful in a business world that increasingly relies on information processing abilities. See Table 1 Objectives and Assessments used.

**Table 1: Objectives and Assessments Used**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | 180 Day  Survey | Pre/Post  Test | Case Studies  Projects,  Practice Sets | NOCTI  Standardized  Test |
| Requisite knowledge and sufficient technical competencies  To obtain employment as a bookkeeper/accountant or to progress professionally within their chosen field of employment | X | X |  | X |
| Sufficient understanding of  organizational structures and the  functional areas within  organizations | X | X |  | X |
| Sufficient written and oral communications and interpersonal skills to express their ideas within organizations |  |  | X | X |
| A working knowledge of the concepts and principles relating to:  Financial Accounting  Managerial Accounting  Payroll and income tax  Preparation  Accounting Systems  Business Law | X | X | X | X |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Sufficient competency in utilizing  Technology and accounting related software |  |  | X | X |
| A recognition of the need for continued professional development |  |  |  | X |

**COMMON LEARNING OBJECTIVES**

In addition to specific program objectives, East Central College has adopted three common learning objectives (CLOs) that are to be assessed by each degree program. The three CLOS are: 1) Ethics and Social Responsibility; 2) Critical Thinking; 3) and Communication. The table below indicates the Common Learning Objectives and possible measures as adopted by the faculty in 2009.

**East Central College Common Learning Objectives**

|  |  |  |
| --- | --- | --- |
| **1.Social Responsibility** |  | |
| Related Themes:  Global Citizenry  Professional ethics  Service learning activities  Extra and co-curricular student activities  Student government activities  Ethical use of digital material and media | Measures:  Constitution competency  Incidents of academic dishonesty  Incidents of unethical student conduct  Participation in service learning  Global and multicultural learning objective  Measures  Participation in student co-curricular activities | |
| **2. Communication** |  | |
| Related Themes:  Listening  Writing  Speaking  Use of technology to communicate  Graphic and visual communications  Collaborative and group work  C0-curricular communication activities | Measures:  Writing skills assessment  Speaking skills assessment  Assessments of graphic and visual materials  Participation in presentations using technology  Student participation in student newspaper and  Other related activities | |
| **3. Creative/Critical Thinking** | |  | |
| Related Themes:  Problem solving skills  Use of and application of research tools  Demonstration of critique and evaluative skills  Application of observation skills  Originality of thought  Innovation and creation  Analysis and synthesis | | Measures:  Critical thinking skills assessments  Assessment of projects requiring primary  Research skills  Student participation in critique activities  Application of technology to research skills | |

One of the objectives will be chosen each year college wide to be assessed by each program department. Critical Thinking has been chosen by the college for the fiscal year 2011-2012.

The Tax Accounting course has been chosen to assess the common learning objective Critical Thinking for the year 2011-2012. A case study will be used consisting of real world tax issues. The students will be required to analyze the tax issue and research and apply the correct solution to the issue.

A rubric will be developed to assist the faculty in assessing the student’s ability to investigate and research the Internal Revenue Code in order to select the correct solution(s) to the case study.

The Case will be introduced in the fall 2011.

**ASSESSMENT TOOLS**

Pre/Post-tests, nationally recognized standardized test (NOCTI), 180 day follow-up survey, and embedded assessment tools will be utilized to assess learning goals and objectives for the purpose of measuring learning effectiveness. The data from the results of the assessment instruments used will be reviewed by faculty and advisory committees to make necessary changes to the curriculum.

Table 2 indicates the objective assessment tools, frequency and administration of the tools used to measure program outcomes.

**Table 2: Program Objective Assessment Tools and Administration**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tool** |  | **Description** | **Frequency** | **Administered by** |
| 180 Day Survey |  | Graduates of programs surveyed | Annually | Vocational Department  Staff |
| Practice Sets, Projects, Case  Studies |  | Most accounting courses require practice set or project graded and weighted in the overall grading scheme | Assigned by faculty per course | Faculty |
| Pre/Post Tests |  | Accounting courses are chosen from a time-line for assessment and follow-up assessment | Pre-established time-line | Every semester |
| NOCTI Standardized Test |  | Nationally normed test | Given every semester as needed | NOCTI On-line |

**Modification of Assessment Plan**

After review of the Financial Accounting I data from the last two years, the following changes are being made in the fall of 2011.

The review of data from the first use of the pre/post-test instruments indicated that students had difficulty with questions number 8,10,11, and 15. The questions relate to terminology used in accounting.

The accounting faculty will continue to emphasize terminology, accounting format, and procedures throughout the accounting curriculum. The pre/post instruments will be given again in 2011-2012 academic year. The results will continue to be monitored and reviewed.