**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 |  NOCTIStandardized  Test |
| Requisite knowledge and sufficient technical competenciesTo 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 withinorganizations  |  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 utilizingTechnology 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 CitizenryProfessional ethicsService learning activitiesExtra and co-curricular student activitiesStudent government activitiesEthical use of digital material and media |  Measures:Constitution competencyIncidents of academic dishonestyIncidents of unethical student conductParticipation in service learningGlobal and multicultural learning objective MeasuresParticipation in student co-curricular activities |
| **2. Communication**  |  |
| Related Themes:Listening WritingSpeakingUse of technology to communicateGraphic and visual communicationsCollaborative and group workC0-curricular communication activities | Measures:Writing skills assessmentSpeaking skills assessmentAssessments of graphic and visual materialsParticipation in presentations using technologyStudent participation in student newspaper and Other related activities |
| **3. Creative/Critical Thinking** |  |
| Related Themes:Problem solving skillsUse of and application of research toolsDemonstration of critique and evaluative skillsApplication of observation skillsOriginality of thoughtInnovation and creationAnalysis and synthesis | Measures:Critical thinking skills assessmentsAssessment of projects requiring primaryResearch skillsStudent participation in critique activitiesApplication 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 DepartmentStaff |
| Practice Sets, Projects, CaseStudies |  | 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.