**Accounting Department Results**

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**East Central College**

**Assessment Reporting: Course/Curriculum**

Division: Education and Social Science

Course/Curriculum Name: Accounting Program/Managerial Accounting

**PLANNING**

**Intended Program Outcome**

 To prepare students that are attaining or upgrading job-related skills in the business environment.

 To prepare students to enter into a new vocation or complement their present vocation.

 Prepare students for subsequent transfer to a 4-year university to seek a baccalaureate degree.

**Goals**

 Students should be able to describe business organizations.

 Students should be able to apply the fundamental accounting equation (A=L+OE) in the analysis and recording of business transactions.

 Students should be able to describe and implement the major components of an accounting informational system.

 Students should be able to understand the fundamental state and federal payroll tax laws and principles and be able to properly record payroll transactions.

 Students should understand the fundamental tax laws and principles underlying the preparation of individual income tax returns, and be able to discuss basic tax research and tax planning procedures.

 Students should understand the fundamental accounting concepts underlying the preparation of basic financial statements.

 Students should appreciate the role of technology in the accounting information processing cycle.

 Students should develop a professional orientation toward the practice of accounting.

 Students should be able to identify uses of accounting data by managers in directing the affairs of business.

**Means of Assessment**

 Pretest/Posttest including NOCTI ( national standardized test)

 Case Studies

 Practice Sets

 Computer Software--

 QuickBooks

 Course objectives compared to overall core program objectives

**Defined/Established Criteria**

 Students will achieve 80% of program goals and objectives

**ANALYSIS**

**Summary of Data Collected**

 The Accounting Department is in the process of a program review for the academic

 year 2012-2013. As a result, of the review process during this year, the assessment

 instrument used was limited to the nationalized standard NOCTI test for accounting.

 After the completion of the accounting program review, the Accounting Department

 will review all of the NOCTI data and prior year’s pre and post test data to determine

 new strategies regarding curriculum and teaching methods in a two-year college

 institution.

 The nationalized NOCTI accounting test was given to graduates in the 2012-2013

 academic year in the Capstone course. The test is designed to measure basic

 knowledge in the following areas: journalizing, posting, payroll preparation, banking

 and banking procedures, merchandise inventory, completion of the accounting cycle,

 locating source data, and mechanical and electronic devices.

 The results of the NOCT I test given this past academic year indicates the overall

 national average score was 67.4. Three of the graduates taking the test exceeded

 the national average and one graduate was below the national average. However,

 a combined score for all participants was 71. A passing score on the NOCTI test

 is average cumulative score of 70

 An analysis of the test data clearly show where our curriculum coverage is not as

 extensive as the area tested. Weak scores in some of the areas was expected because

 of the limitation regarding the curriculum and coverage taught in a two-year college

 institution. The accounting department has identified these areas and will be a part of

 the accounting program review process.

**New Strategies/Adjustments to Course/Program**

* Data is now currently under review.
* Managerial Accounting pre-tests and post-tests will be given in Fall 2013 and Spring 2014.
* Continue to review curriculum content, develop and implement new teaching strategies.
* NOCTI test results will be reviewed to recommend any changes to the curriculum.