

PROGRAM ASSESSMENT PLAN AND ASSESSMENT REPORT (Academic Year 2018-2019)

Program: Associate of Applied Science in Accounting

A. Program Learning Outcomes Summary			
Program Learning Outcome		Primary Targeted Courses	Methods of Assessment
A1	Demonstrate an understanding and proficiency with accounting terminology, Generally Accepted Accounting Principles, financial statement preparation, and the accounting cycle.	ACCT 185 & 215	Projects Exams/Comprehensive Exams ETS Exam
A2	Prepare and analyze financial statements in accordance with Generally Accepted Accounting Principles and IFRS.	ACCT 215 & 285	Projects Exams/Comprehensive Exams
A3	Demonstrate proficiency in the use of Accounting Software.	ACCT 235	Computerized projects and exams General Education Portfolio
A4	Demonstrate an understanding of the taxation of individual income.	ACCT 290	Projects Exams/Comprehensive Exams General Education Portfolio
A5	Apply cost accounting principles & procedures to evaluate and project business performance.	ACCT 216 & 286	Projects Exams/Comprehensive Exams Employer Satisfaction & Graduate Survey General Education Portfolio
A6	Possess the knowledge and skills to be prepared to sit for the Certified Bookkeepers exam.	ACCT 291	National Certified Bookkeepers Exam Exams/Comprehensive Final Exams
Course Key Listing			
ACCT 185	Survey of Accounting	ACCT 285	Intermediate Accounting
ACCT 215	Financial Accounting	ACCT 286	Cost Accounting
ACCT 216	Managerial Accounting	ACCT 290	Individual Income Tax
ACCT 235	Integrated Computer Accounting	ACCT 291	Certified Bookkeeper and Accounting Review

B. Analysis of Results – AAS in Accounting/General

Analysis of Results																	
Performance Measure (Competency)	Description of Measurement	Areas of Success	Analysis and Action Taken	Results of Actions Taken (during the following year)	Insert Graph or Chart of Resulting Trends (graph up to five years of data)												
(A1) Demonstrate an understanding and proficiency with accounting terminology, Generally Accepted Accounting Principles, financial statement preparation, and the accounting cycle.	ACCT 185 – Semester ending project 70% was target average.	70% of students achieved a 70% or higher on comprehensive project #1.	83% of students achieved a 70% or higher on comprehensive project #1. This goal is consistently met. No action required at this time.		<p>ACCT 185 Project #1 - % Above 70%</p> <table border="1"> <tr><th>Year</th><td>2015</td><td>2016</td><td>2017</td><td>2018</td><td>2019</td></tr> <tr><th>%</th><td>~95%</td><td>~65%</td><td>~75%</td><td>~90%</td><td>~85%</td></tr> </table>	Year	2015	2016	2017	2018	2019	%	~95%	~65%	~75%	~90%	~85%
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ACCT 215 – Semester project 70% target average.	70% of students achieved a 70% or higher on comprehensive project.	93% of students achieved a 70% or higher on comprehensive project. This goal is consistently met. No action required at this time.		<p>ACCT 215 Semester Project - % Above 70%</p> <table border="1"> <tr><th>Year</th><td>2015</td><td>2016</td><td>2017</td><td>2018</td><td>2019</td></tr> <tr><th>%</th><td>~75%</td><td>~100%</td><td>~85%</td><td>~100%</td><td>~90%</td></tr> </table>	Year	2015	2016	2017	2018	2019	%	~75%	~100%	~85%	~100%	~90%	
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ACCT 215 – Students will complete a comprehensive final exam – 70% above a 70%.	70% of students achieved a 70% or higher on comprehensive final.	52% of students achieved a 70% or higher on comprehensive final. This goal is normally met. A higher percentage of non-accounting majors taking this course has influenced these results.		<p>ACCT 215 Comprehensive Final - % Above 70%</p> <table border="1"> <tr><th>Year</th><td>2015</td><td>2016</td><td>2017</td><td>2018</td><td>2019</td></tr> <tr><th>%</th><td>~45%</td><td>~65%</td><td>~65%</td><td>~55%</td><td>~50%</td></tr> </table>	Year	2015	2016	2017	2018	2019	%	~45%	~65%	~65%	~55%	~50%	
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B. Analysis of Results – AAS in Accounting/General

	<p>ETS Business Major Field Test – Accounting Mean Score Above the National Mean Accounting Score</p>	<p>Accounting Average Mean Score above the national mean score for graduating business students – 65% target</p> <p>Accounting Average mean score for 65% of Accounting Students above national average</p>	<p>Data not available</p> <p>of Accounting students scored above the national mean score for graduating Accounting students.</p>		<table border="1"> <caption>ETS - % Above National Accounting Score Mean (Accounting Students Only)</caption> <thead> <tr> <th>Year</th> <th>% Above National Mean</th> </tr> </thead> <tbody> <tr> <td>2012</td> <td>75%</td> </tr> <tr> <td>2013</td> <td>68%</td> </tr> <tr> <td>2014</td> <td>100%</td> </tr> <tr> <td>2015</td> <td>70%</td> </tr> <tr> <td>2016</td> <td>82%</td> </tr> </tbody> </table>	Year	% Above National Mean	2012	75%	2013	68%	2014	100%	2015	70%	2016	82%												
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<p>(A2) Prepare and analyze financial statements in accordance with Generally Accepted Accounting Principles.</p>	<p>ACCT 215 – Semester project 70% target average</p> <p>ACCT 215 – Students will complete a comprehensive final exam</p>	<p>70% of students achieved a 70% or higher on comprehensive project.</p> <p>70% of students achieved a 70% or higher on comprehensive project.</p>	<p>93% of students achieved a 70% or higher on comprehensive project.</p> <p>This goal is consistently met, no action required at this time.</p> <p>52% of students achieved a 70% or higher on comprehensive final.</p> <p>This goal is normally met.</p>		<table border="1"> <caption>ACCT 215 Semester Project - % Above 70%</caption> <thead> <tr> <th>Year</th> <th>% Above 70%</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>75%</td> </tr> <tr> <td>2016</td> <td>100%</td> </tr> <tr> <td>2017</td> <td>85%</td> </tr> <tr> <td>2018</td> <td>100%</td> </tr> <tr> <td>2019</td> <td>95%</td> </tr> </tbody> </table> <table border="1"> <caption>ACCT 215 Comprehensive Final - % Above 70%</caption> <thead> <tr> <th>Year</th> <th>% Above 70%</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>45%</td> </tr> <tr> <td>2016</td> <td>65%</td> </tr> <tr> <td>2017</td> <td>65%</td> </tr> <tr> <td>2018</td> <td>60%</td> </tr> <tr> <td>2019</td> <td>50%</td> </tr> </tbody> </table>	Year	% Above 70%	2015	75%	2016	100%	2017	85%	2018	100%	2019	95%	Year	% Above 70%	2015	45%	2016	65%	2017	65%	2018	60%	2019	50%
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B. Analysis of Results – AAS in Accounting/General

	<p>ACCT 285 – Students will complete a comprehensive final exam – Target of 70%</p>	<p>70% of students achieved a 70% or higher on comprehensive final exam</p>	<p>50% of students achieved a 70% or higher on comprehensive final exam</p> <p>New GAAP rules governing Revenue Recognition caused more time to be spent on that material possibly to the detriment of other material. This should go smoother in subsequent years.</p>		<p>ACCT 285 - % of Students Received a 70% higher on Comprehensive Assessment Exam</p> <table border="1"> <caption>ACCT 285 - % of Students Received a 70% higher on Comprehensive Assessment Exam</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>60%</td> </tr> <tr> <td>2016</td> <td>45%</td> </tr> <tr> <td>2017</td> <td>45%</td> </tr> <tr> <td>2018</td> <td>75%</td> </tr> <tr> <td>2019</td> <td>50%</td> </tr> </tbody> </table>	Year	Percentage	2015	60%	2016	45%	2017	45%	2018	75%	2019	50%
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<p>(A3) Demonstrate proficiency in the use of Accounting Software.</p>	<p>ACCT 235 – Semester projects 80% target average</p>	<p>80% of students achieved an 80% or higher comprehensive reports and projects 1-6.</p>	<p>75% of students achieved an 80% or higher comprehensive reports and projects 1-6.</p> <p>No action required at this time.</p>		<p>ACC 235 - % Received an Average of > 80% on Reports and Projects 1-6</p> <table border="1"> <caption>ACC 235 - % Received an Average of > 80% on Reports and Projects 1-6</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>100%</td> </tr> <tr> <td>2016</td> <td>100%</td> </tr> <tr> <td>2017</td> <td>90%</td> </tr> <tr> <td>2018</td> <td>90%</td> </tr> <tr> <td>2019</td> <td>75%</td> </tr> </tbody> </table>	Year	Percentage	2015	100%	2016	100%	2017	90%	2018	90%	2019	75%
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<p>(A4) Demonstrate an understanding of the taxation of individual income.</p>	<p>ACCT 290 – Students will complete on comprehensive final exam. Target 70% Average</p>	<p>70% of students achieved a 65% or higher on final exam</p>	<p>55% of students achieved a 65% or higher on final exam</p> <p>Steady improvement has been achieved and goal is currently being met.</p>		<p>ACCT 290- % of Students Receive a 65% of higher on Assessment Exam</p> <table border="1"> <caption>ACCT 290- % of Students Receive a 65% of higher on Assessment Exam</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>55%</td> </tr> <tr> <td>2016</td> <td>85%</td> </tr> <tr> <td>2017</td> <td>65%</td> </tr> <tr> <td>2018</td> <td>70%</td> </tr> <tr> <td>2019</td> <td>55%</td> </tr> </tbody> </table>	Year	Percentage	2015	55%	2016	85%	2017	65%	2018	70%	2019	55%												
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<p>(A5) Apply cost accounting principles & procedures to evaluate and project business performance.</p>	<p>ACCT 216 – Semester cost project with 70% target average</p> <p>ACCT 286 – Students will complete a comprehensive final exam. Target 70% average</p>	<p>70% of students achieved a 70% or higher on cost project.</p> <p>65% of students achieved a 70% or higher on final exam</p>	<p>94% of students achieved a 70% or higher on cost project.</p> <p>50% of students achieved a 70% or higher on comprehensive final exam.</p> <p>This goal is consistently met. No further action required at this time.</p> <p>Limited enrollment causes radical variations in results..</p>		<p>ACC 216 % of Students with 70% or > on project</p> <table border="1"> <caption>ACC 216 % of Students with 70% or > on project</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>100%</td> </tr> <tr> <td>2016</td> <td>100%</td> </tr> <tr> <td>2017</td> <td>85%</td> </tr> <tr> <td>2018</td> <td>100%</td> </tr> <tr> <td>2019</td> <td>95%</td> </tr> </tbody> </table> <p>ACCT 286 - % of Students Receive a 70% of higher on Comprehensive Assessment Exam</p> <table border="1"> <caption>ACCT 286 - % of Students Receive a 70% of higher on Comprehensive Assessment Exam</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>60%</td> </tr> <tr> <td>2016</td> <td>60%</td> </tr> <tr> <td>2017</td> <td>65%</td> </tr> <tr> <td>2018</td> <td>100%</td> </tr> <tr> <td>2019</td> <td>50%</td> </tr> </tbody> </table>	Year	Percentage	2015	100%	2016	100%	2017	85%	2018	100%	2019	95%	Year	Percentage	2015	60%	2016	60%	2017	65%	2018	100%	2019	50%
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B. Analysis of Results – AAS in Accounting/General

<p>(A6) Possess the knowledge and skills to be prepared to sit for the Certified Bookkeepers (CB) exam.</p>	<p>ACCT 285 – Students will complete comprehensive final exam. Target 70% average.</p>	<p>70% of students achieved a 70% or higher on comprehensive final exam</p>	<p>50% of students achieved a 70% or higher on comprehensive final exam</p> <p>New GAAP rules governing Revenue Recognition caused more time to be spent on that material possibly to the detriment of other material. This should go smoother in subsequent years.</p>		<table border="1"> <caption>ACCT 285 - % of Students Received a 70% higher on Comprehensive Assessment Exam</caption> <thead> <tr> <th>Year</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>60%</td> </tr> <tr> <td>2016</td> <td>45%</td> </tr> <tr> <td>2017</td> <td>45%</td> </tr> <tr> <td>2018</td> <td>75%</td> </tr> <tr> <td>2019</td> <td>50%</td> </tr> </tbody> </table>	Year	%	2015	60%	2016	45%	2017	45%	2018	75%	2019	50%
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	<p>ACCT 291 - Students will complete 6 individual assessment exams for each section of the CB exam. Target 70% average.</p>	<p>70% of students will achieve a 70% or better on assessment exams.</p>	<p>72% of students will achieved a 70% or better on assessment exams.</p> <p>No action required at this time.</p>		<table border="1"> <caption>ACCT 291- % of Students Receive a 70% or higher on 6 Assessment Exams</caption> <thead> <tr> <th>Year</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>0%</td> </tr> <tr> <td>2016</td> <td>95%</td> </tr> <tr> <td>2017</td> <td>85%</td> </tr> <tr> <td>2018</td> <td>95%</td> </tr> <tr> <td>2019</td> <td>80%</td> </tr> </tbody> </table>	Year	%	2015	0%	2016	95%	2017	85%	2018	95%	2019	80%
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	<p>ACCT 291 – Students will take the CB Exam – Target pass rate of 70%.</p>	<p>70% of students will achieve a 70% or greater on national CB exam.</p>	<p>57% of students will achieved a 70% or better on assessment exams.</p> <p>No action required at this time.</p>		<table border="1"> <caption>ACC 291- % of Students Receive a 70% or greater on National Certification Exam</caption> <thead> <tr> <th>Year</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>0%</td> </tr> <tr> <td>2016</td> <td>85%</td> </tr> <tr> <td>2017</td> <td>65%</td> </tr> <tr> <td>2018</td> <td>70%</td> </tr> <tr> <td>2019</td> <td>55%</td> </tr> </tbody> </table>	Year	%	2015	0%	2016	85%	2017	65%	2018	70%	2019	55%
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	<p>Graduate Surveys – Target of 80% Satisfaction with knowledge to enable success in baccalaureate program.</p>	<p>80% of students surveyed are satisfied with knowledge to be successful in baccalaureate program.</p>	<p>There was no satisfaction survey conducted this year. Plans are in place to incorporate the satisfaction survey into BUSN 298.</p>														

C. Course Specific Outcomes Assessment Plan

		Program Specific Courses Assessed for Learning Outcomes													
		ACCT 185	ACCT 215		ACCT 235	ACCT 216		ACCT 286	ACCT 290			ACCT 285			
Program Learning Outcome Assessed	A1	X	X												
	A2		X										X		
	A3								X						
	A4				X										
	A5					X		X							
	A6														
Assessment Year (2019, 20, 21, 22, 23)			19	20		21	23		23	22				21	
<u>Methods of Assessment</u>															
Graduate Survey			X	X		X	X		X	X			X		At least 80% of students have satisfactory or above ratings on survey
Employer Survey			X	X			X		X	X			X		At least 80% of employers have satisfactory or above ratings on survey
Projects			X	X		X	X			X					At least 80% of students receive passing grades on projects according to grading rubric.
Comprehensive Final Exams/Exams			X	X		X	X		X	X			X		At least 75% of student obtain passing grade on comprehensive final exam
ETS Major Field Test in Business			X	X			X						X		All Business Studies graduates average mean accounting score is at or above the national average mean score.
Homework and/or Quizzes			X	X		X	X		X	X			X		At least 70% of students accurately complete homework at 90% ratings on or above. 80% of students receive passing quiz grades of 65% or better.

Criteria For Evaluation

C. Course Specific Outcomes Assessment Plan

		Program Specific Courses Assessed for Learning Outcomes														
		ACCT 185	ACCT 215		ACCT 235	ACCT 216		ACCT 286	ACCT 290			ACCT 285				
Program Learning Outcome Assessed	A1	X	X													
	A2		X											X		
	A3								X							
	A4				X											
	A5					X		X								
	A6															
Assessment Year (2019, 20, 21, 22, 23)		19	20		21	23		23	22					21		
<u>Methods of Assessment</u>																
Student Evaluations		X	X		X	X		X	X					X		At least 75% of responded students have satisfactory ratings with knowledge and skill obtained through coursework.
General Education Portfolio		X	X		X	X		X	X					X		At least 75% of student receive a “meets criteria” rating or above in all categories for which course artifacts were submitted
Success with subsequent course		X	X			X										At least 60% of students successfully pass the next course in which the course was a prerequisite.
																At least 70% of students receive a passing grade of 75% or higher

C. Course Specific Assessment Report

Course Selected for Review:

ACCT 185 – Survey of Accounting

<p><u>Program:</u> AAS in Accounting</p> <p><u>Date Being Reviewed:</u> 2019</p>		<p><u>Instructor:</u> Allen Montgomery</p> <p><u>Program Director:</u> Allen Montgomery</p>		
Course Specific Student Learning Outcomes	Methods of Assessment	Criteria for Success	Summary of Assessment Data Collected	Actions Taken Based on Findings
<p>C1</p> <p>Describe the purpose of accounting and explains its role in business and industry including the understanding of the primary users of accounting information.</p>	<p>Exam #1 Results Quiz #1 Results</p>	<ul style="list-style-type: none"> • 80% of students do better than 65% 	<ul style="list-style-type: none"> • 62% of students do better than 65% 	<p>Further assessment need to be made with respect to the validity of the assessment criteria.</p>
<p>C2</p> <p>Understand the basic elements and formats of the three primary financial statements: balance sheet, income statement, and statement of owner's equity. Prepare the three basic financial statements for a proprietorship and a partnership.</p>	<p>Exam #1 Results Exam #3 Results Final Exam Results Project Results General Education Portfolio</p>	<ul style="list-style-type: none"> • 80% of students do better than 65% on Exams. • 80% of students score better than 70% on project 	<ul style="list-style-type: none"> • 55% of students achieved better than 65% on Exams. • 83% of students scored better than 70% on project 	<p>Further assessment need to be made with respect to the validity of the assessment criteria.</p> <p>No action required.</p>

