## Program / Discipline Assessment Report

### Assessment Overview

**Discipline/Program Name:** ACCOUNTING  
**Assessment Year:** 2009-2010

<table>
<thead>
<tr>
<th>Student Learning Outcome</th>
<th>Outcome Type</th>
<th>Methodology</th>
<th>n</th>
<th>History</th>
<th>Benchmark</th>
<th>Results</th>
<th>Strength of Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Utilize and calculate financial ratios to analyze financial performance.</td>
<td>GE</td>
<td>Rubric Graded Project</td>
<td>88</td>
<td>5 years</td>
<td>The composite score of students assessed will average 80% or better.</td>
<td>Composite Score-94.7%</td>
<td>Strong: Exceeds Benchmark</td>
</tr>
<tr>
<td>Identify and apply major provisions of payroll and income tax laws and demonstrate the ability to prepare tax returns and payroll reports.</td>
<td>Discipline</td>
<td>Rubric Graded Project</td>
<td>23</td>
<td>9 years</td>
<td>The composite score of students assessed will average 80% or better.</td>
<td>Composite Score-62%</td>
<td>Weak: Misses Benchmark</td>
</tr>
<tr>
<td>Summarize cost information for both internal and external reporting and utilize costing tools to support management decision-making</td>
<td>Discipline</td>
<td>Rubric Graded Project</td>
<td>14</td>
<td>2 years</td>
<td>The composite score of students assessed will average 80% or better.</td>
<td>Composite Score-87.86%</td>
<td>Strong: Exceeds Benchmark</td>
</tr>
<tr>
<td>Demonstrate written and oral communication skills as related to accounting.</td>
<td>GE</td>
<td>Rubric Graded Project</td>
<td>23</td>
<td>9 years</td>
<td>The composite score of students assessed will average 80% or better.</td>
<td>Composite Score-88.17%</td>
<td>Strong: Exceeds Benchmark</td>
</tr>
</tbody>
</table>
Program/Discipline: ACCOUNTING

Responsibility: Sara Harris

Program/Discipline's Mission Statement:
The Accounting Program’s mission is to provide a quality education in accounting within the learning-centered environment of our institution. The Program will strive to help each individual student achieve success in reaching their academic goals by offering a variety of learning opportunities and incorporating current technology. The Program will respond to the community and students’ changing needs for information and facilitate life-long learning by continued assessment of student academic achievement.

Program/Discipline's Assessment History:
By using the assessment process as an evaluative technique, how has it previously affected your program's curricula and/or teaching strategies?
Past assessment results indicated students were highly successful in understanding the fundamental concepts of financial accounting, summarizing cost information for reporting and decision making, and using technology as it relates to accounting. The 09-10 assessment focused on student achievement in the area of financial statement analysis, payroll reporting and student abilities in the areas of written and oral communication.

With the financial statement analysis project, we continue to improve the student instructions to ensure a better understanding of the expectations of this project. The Payroll Accounting project instructions have been revised to improve students’ comprehension of the project. Also, with the Payroll Accounting project, a reallocation of points with increased weighting on preparation of payroll tax forms was adopted, along with additional online instructions, to promote more diligence in completing the forms. Video instruction was added last year to try and improve the students understanding of payroll reporting requirements. Students are encouraged to use the “Writing Center” to strengthen written communication skills and faculty are encouraged to add more exercises that involve both written and oral communication skills.

It should be noted, although assessment of Accounting has been conducted over a period of 10 years, data is presented for the past three years to connect its relevance to the current learning environment.

By using the assessment process as an evaluative technique, what changes to student learning have been noted?
In 09-10, financial statement analysis, summarizing cost for decision making and the oral and written communication skills are showing student performance is exceeding the benchmarks established thus indicating students are grasping concepts and procedures measured in these outcomes.

What unintended consequences, if any, have occurred because of the assessment process?
N/A
Who receives information about your department's assessment and why? (Please note if you plan on altering either of these items for the coming year.)

Assessment results are shared with the Accounting Advisory Committee and the Dean to keep them informed of our students’ strengths and weaknesses and solicit suggestions on improving student performance.
### Part 1: Previous Academic Year Assessment Summary

**Previous Academic Year:** 2009-10

<table>
<thead>
<tr>
<th>Outcome #: 1</th>
<th>Outcome Title: Utilize and calculate financial ratios to analyze financial performance.</th>
<th>Outcome Description: The outcome measures how financial information is summarized and analyzed. This requires students to apply skills that require quantitative reasoning.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Outcome Type (choose one):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Discipline/Program ☒ SLO/GE ☐ Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If Student Learning Outcome/General Education (choose one):</td>
<td>Communication ☐</td>
<td></td>
</tr>
<tr>
<td>Society and Culture/Diversity and Global Awareness ☐</td>
<td>Problem Solving/Critical Thinking ☐</td>
<td></td>
</tr>
<tr>
<td>Quantitative Reasoning ☒</td>
<td>Technology ☐</td>
<td></td>
</tr>
<tr>
<td>Interpersonal Skills/Leadership and Teamwork ☐</td>
<td>Aesthetics ☐</td>
<td></td>
</tr>
<tr>
<td>Values and Ethics ☐</td>
<td>Information Management ☐</td>
<td></td>
</tr>
<tr>
<td>Personal Development and Responsibility</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Benchmark for success**

1) Please specify what percentage of the sample size is expected to meet or exceed your benchmark.
2) What is the rationale for choosing this measure?

<table>
<thead>
<tr>
<th>Benchmark for success</th>
<th>Of the students assessed, an average of 80% on all components of the project is expected. The students being assessed are completing the A.A.S. Degree in Accounting and the department is striving to ensure the program produces highly skilled, knowledgeable and marketable employees.</th>
</tr>
</thead>
</table>

**Description of assessment process:**

1) What assessment methods were used to measure this outcome (i.e. pre/post test, portfolio review, etc.)?
2) How do these methods show students are learning?
3) What frequency is this outcome being measured (i.e.: each semester, yearly, every other year, etc.) and why?
4) How many students made up the sample size?

<table>
<thead>
<tr>
<th>Description of assessment process:</th>
<th>1) Financial Statement Analysis Project in Accounting Principles II. 2) Students are being challenged to complete projects outside of the classroom that incorporate quantitative reasoning as it relates to computing and analyzing financial information. 3) The Financial Statement Analysis Project is required every semester in Accounting Principles II. 4) Financial Statement Analysis Project – 88 students</th>
</tr>
</thead>
</table>

1) Financial Statement Analysis Project in Accounting Principles II.
2) Students are being challenged to complete projects outside of the classroom that incorporate quantitative reasoning as it relates to computing and analyzing financial information.
3) The Financial Statement Analysis Project is required every semester in Accounting Principles II.
4) Financial Statement Analysis Project – 88 students
Results
What were the results of the assessment process?
(List results for each method, if more than one were used.)

Financial Statement Analysis Project
Correct Numerators in Ratio
**What did the department learn?**

1) How did group performance compare to the benchmark?
2) How does the data compare to the previous year, if applicable?
3) If multiple measures were used, how do they compare to each other?

1) All ratio calculations and analysis required in the Financial Statement Analysis project met or exceeded expectations.
2) Comparative information shows student achievement in calculating financial ratios and using these ratios to analyze performance show students performed comparatively as well as the previous year with a few exceptions.
3) Did not use multiple measures.

**Student performance summary**

1) Based on the findings, how does the department rate student performance in regards to this outcome (strong, weak, or neutral)?
2) How does this assessment affect plans for this coming year in terms of curricula, teaching strategies, and assessment methods?

1) Overall performance is strong (Composite Score – 94.7%).
2) The department plans to continue measuring results of the Financial Statement Analysis Project and will implement a plan to improve the students’ understanding of the ratios that show a decrease in performance from one year to the next. Faculty will be encouraged to spend time in the classroom reviewing annual published reports so students get experience outside of the textbook examples.

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**Outcome #: 2**

**Outcome Title:** Identify and apply major provisions of payroll and income tax laws and demonstrate the ability to prepare tax returns and payroll reports.

**Outcome Type (choose one):**
- [x] Discipline/Program
- [ ] SLO/GE
- [ ] Other

**If Student Learning Outcome/General Education (choose one):**
- [x] Communication
- [ ] Society and Culture/Diversity and Global Awareness
- [ ] Problem Solving/Critical Thinking
- [ ] Quantitative Reasoning
- [ ] Technology
- [ ] Interpersonal Skills/Leadership and Teamwork
- [ ] Aesthetics
- [ ] Values and Ethics
- [ ] Information Management
- [ ] Personal Development and Responsibility

**Outcome Description:**

This outcome tests student knowledge of tax law and reporting which is considered a desirable occupational skill for many entry level accounting positions. Students must interpret tax code and federal laws that govern employment using critical thinking and quantitative reasoning. Students are expected to apply technology in several ways: complete a computerized payroll project, access IRS site for forms and publications; research topics to determine application of the laws.

**Benchmark for success**

1) Please specify what percentage of the sample size is expected to meet or exceed your benchmark.
2) What is the rationale for choosing this measure?

Of the students assessed, an average of 80% or better on the project components is expected. The students being assessed are completing the A.A.S. Degree in Accounting and the department is striving to ensure the program produces highly skilled, knowledgeable and marketable employees.

**Description of assessment process:**

1) What assessment methods were used to measure this outcome (i.e. pre/post test, portfolio review, etc.)?
2) How do these methods show students are learning?
3) What frequency is this outcome being measured

1) Students are required to complete a comprehensive computerized payroll project. The project takes the student through the fourth quarter of the year and requires quarterly and year-end reporting.
2) This is a hands-on project students complete outside of the classroom. To be successful in completing the project, the student must apply what was learned during classroom instruction and with online materials that were made available.
3) Each semester the course meets enrollment minimums (normally Fall and Spring Semesters).
(i.e.: each semester, yearly, every other year, etc.) and why?

4) How many students made up the sample size?

**Results**

What were the results of the assessment process? (List results for each method, if more than one were used.)

![Payroll Accounting: Average Project Component Scores](chart.png)

- Completeness: 93% (07-08), 87% (08-09), 96% (09-10)
- Mathematical Correctness: 85% (07-08), 97% (08-09), 97% (09-10)
- Creates Payroll registers: 93% (07-08), 67% (08-09), 97% (09-10)
- Prepares appropriate journal entries: 94% (07-08), 94% (08-09), 94% (09-10)
- Updates payroll info: 63% (07-08), 89% (08-09), 79% (09-10)
- Prepares required tax forms: 55% (08-09), 40% (09-10)
What did the department learn?
1) How did group performance compare to the benchmark?
2) How does the data compare to the previous year, if applicable?
3) If multiple measures were used, how do they compare to each other?

1) In the Average Project Component Score for the school year 2009-2010, students met the benchmark of 80% in the following categories: Mathematical Correctness, Creates Payroll Registers, Prepares Appropriate Journal Entries, Updates Payroll Info. The components below benchmark are Completeness and Prepares Required Forms.
2) Student performance in Completing the Project and Preparing Required Forms has declined. The poor results in the Preparing the Forms component are directly connected with completing the project. The assessment of the project showed several students did not even attempt to complete the forms even though steps were taken in 09-10 (additional assignments focusing on form preparations, online video instructions, “tip” sheets, etc.) to give students a variety of tools to help them with this requirement.
3) Did not use multiple measures.

Student performance summary
1) Based on the findings, how does the department rate student performance in regards to this outcome (strong, weak, or neutral)?
2) How does this assessment affect plans for this coming year in terms of curricula, teaching strategies, and assessment methods?

1) Student performance rates weak on the overall components of the project (Composite Score – 62%)
2) Along with changes made last year (as noted above), in 10-11, the Payroll Accounting course requirements are being modified to ensure ample time be spent in the classroom on understanding payroll reporting. Specific classroom sessions will be devoted to guiding students in the completion of the project. The online component will continue to include short videos explaining preparation of forms, check figures and other helpful handouts.
<table>
<thead>
<tr>
<th>Outcome #: 3</th>
<th>Outcome Title: Summarize cost information for both internal and external reporting and utilize costing tools to support management decision-making</th>
</tr>
</thead>
</table>
| **Outcome Type (choose one):**  
- ☑ Discipline/Program  
- ☐ SLO/GE  
- ☐ Other  
**If Student Learning Outcome/General Education (choose one):**  
- ☐ Communication  
- ☐ Society and Culture/Diversity and Global Awareness  
- ☐ Problem Solving/Critical Thinking  
- ☐ Quantitative Reasoning  
- ☐ Technology  
- ☐ Interpersonal Skills/Leadership and Teamwork  
- ☐ Aesthetics  
- ☐ Values and Ethics  
- ☐ Information Management  
- ☐ Personal Development and Responsibility |
| **Outcome Description:** The outcome measures the students’ ability to use financial results to evaluate overall performance and gives managers quantitative information to help make decisions. |
| **Benchmark for success**  
1) Please specify what percentage of the sample size is expected to meet or exceed your benchmark.  
2) What is the rationale for choosing this measure?  
Of the students assessed, an average of 80% or better on the project components is expected. The students being assessed are completing the A.A.S. Degree in Accounting and the department is striving to ensure the program produces highly skilled, knowledgeable and marketable employees. |
| **Description of assessment process:**  
1) What assessment methods were used to measure this outcome (i.e. pre/post test, portfolio review, etc.)?  
2) How do these methods show students are learning?  
3) What frequency is this outcome being measured (i.e.: each semester, yearly, every other year, etc.) and why?  
4) How many students made up the sample size?  
1) Case study assigned in Managerial Accounting.  
2) The project required students to review revenue and cost information and present financial information for managerial decision making. To be successful with the project, the student had to apply specific concepts learned within several chapters discussed.  
3) Once a year (related to the course offered Fall Semester only)  
4) Students evaluated - 14 |
# Results
What were the results of the assessment process? (List results for each method, if more than one were used.)

### What did the department learn?
1) How did group performance compare to the benchmark?
2) How does the data compare to the previous year, if applicable?
3) If multiple measures were used, how do they compare to each other?

<table>
<thead>
<tr>
<th>Component</th>
<th>2008-09</th>
<th>2009-10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strategy/Procedures</td>
<td>80.00%</td>
<td>80.00%</td>
</tr>
<tr>
<td>Accounting Concepts</td>
<td>90.00%</td>
<td>90.00%</td>
</tr>
<tr>
<td>Mathematical Errors</td>
<td>70.00%</td>
<td>70.00%</td>
</tr>
<tr>
<td>Neatness and...</td>
<td>80.00%</td>
<td>80.00%</td>
</tr>
<tr>
<td>Completion</td>
<td>90.00%</td>
<td>90.00%</td>
</tr>
</tbody>
</table>

1) Students performed above the benchmark of 80% with the exception of Strategy/Procedure.
2) Students show improvement in 4 of the 5 competencies measured. Math errors showed a slight decline in performance.
3) Did not use multiple measures

### Student performance summary
1) Based on the findings, how does the department rate student performance in regards to this outcome (strong, weak, or neutral)?
2) How does this assessment affect plans for this coming year in terms of curricula, teaching strategies, and assessment methods?

1) Performance is strong in students’ abilities to correctly present data for internal reporting (Composite Score- 87.86%).
2) The department will continue to use the Managerial Project to measure students’ strengths and weakness for this outcome. The instructor will provide student support for the project using the online discussion, as well as, classroom demonstration of the concepts utilized in the project. A question/answer session for this project will be added to class time.

### Outcome # 4

**Outcome Title:** Demonstrate written and oral communication skills as related to accounting.

**Outcome Type (choose one):**
- [ ] Discipline/Program
- [x] SLO/GE
- [ ] Other

**If Student Learning Outcome/General Education (choose one):**
- [x] Communication
- [ ] Society and Culture/Diversity and Global Awareness
- [ ] Problem Solving/Critical

**Outcome Description:**
The outcome was designed to ensure students basic skills are addressed within the program specific courses. Strong communication skills are a most in the business world.
<table>
<thead>
<tr>
<th>Benchmark for success</th>
<th>Of the students assessed, an average of 80% or better on the project components is expected. The students being assessed are completing the A.A.S. Degree in Accounting and the department is striving to ensure the program produces highly skilled, knowledgeable and marketable employees.</th>
</tr>
</thead>
</table>
| **Description of assessment process:**
1) What assessment methods were used to measure this outcome (i.e. pre/post test, portfolio review, etc.)?
2) How do these methods show students are learning?
3) What frequency is this outcome being measured (i.e.: each semester, yearly, every other year, etc.) and why?
4) How many students made up the sample size?
| 1) Students are required to research a current event/law related to topics covered in Payroll Accounting, write a paper and present their findings to the class.
2) Students are evaluated on the content, relevance and accuracy of the report and the quality of the presentation allowing the instructor to determine if the students are properly applying what has been covered in the class. Also, the students benefit by getting a variety of perspectives and issues related to the topic.
3) Each semester the course meets minimum enrollment requirements.
4) Student Reports and Presentations – 23 |
Results
What were the results of the assessment process? (List results for each method, if more than one were used.)
<table>
<thead>
<tr>
<th><strong>What did the department learn?</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1) How did group performance compare to the benchmark?</td>
</tr>
<tr>
<td>2) How does the data compare to the previous year, if applicable?</td>
</tr>
<tr>
<td>3) If multiple measures were used, how do they compare to each other?</td>
</tr>
<tr>
<td>1) According to the rubric scoring system for the oral communication requirement, the student ratings of 4 (out of 5) or better meet the 80% benchmark set for this outcome; for the written requirement a score of 8 (out of 10) or better meets the 80% benchmark. Student performance met the benchmarks with the exception of the written assignment: introduction and grammar and spelling.</td>
</tr>
<tr>
<td>2) The results show students scored about the same as the previous year.</td>
</tr>
<tr>
<td>3) Did not use multiple measures.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Student performance summary</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Based on the findings, how does the department rate student performance in regards to this outcome (strong, weak, or neutral)?</td>
</tr>
<tr>
<td>2) How does this assessment affect plans for this coming year in terms of curricula, teaching strategies, and assessment methods?</td>
</tr>
<tr>
<td>1) Overall, the department believes student performance is strong (Composite Score – 88.17%).</td>
</tr>
<tr>
<td>2) The results indicate students have areas within the written communication exercise that need improvement. The instructor will work with the English department faculty to find ways of improving performance.</td>
</tr>
</tbody>
</table>
Part 2: Current Academic Year Assessment Plan
Current Academic Year: 2010-201

Intended Learning Outcomes (only include if they differ from those noted in Part 1)

<table>
<thead>
<tr>
<th>No.</th>
<th>OUTCOME</th>
<th>ASSESSMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Utilize and calculate financial ratios to analyze financial performance. (General Education - critical thinking and quantitative reasoning are incorporated into outcomes)</td>
<td>Financial Statement Analysis Project</td>
</tr>
<tr>
<td>2.</td>
<td>Identify and apply major provisions of payroll and income tax laws and demonstrate the ability to prepare individual income tax returns and payroll reports. (General Education - critical thinking and quantitative reasoning are incorporated into outcomes)</td>
<td>Payroll Project</td>
</tr>
<tr>
<td>3.</td>
<td>Summarize cost information for both internal and external reporting and utilize costing tools to support management decision-making. (General Education - critical thinking and quantitative reasoning are incorporated into outcomes)</td>
<td>Managerial Accounting Project</td>
</tr>
<tr>
<td>4.</td>
<td>Demonstrate written and oral communication skills as related to accounting. (General Education – communication)</td>
<td>Oral and Written Reports</td>
</tr>
</tbody>
</table>

Assessment Method(s) (only include if they differ from those noted in Part 1)

Same methods as Part I for the outcomes listed.

Benchmarks (only include if they differ from those noted in Part 1)

Same benchmarks as Part I are expected.

Have you submitted a separate budget worksheet? (Choose by bolding; for information about this worksheet, please refer to the specific budgeting e-mail sent by the committee chairperson.)

Yes    No