

Associate in Applied Science in Accounting

Program Level Assessment Plan

Mission Statement

The goal of Associate of Applied Science Degree Program in Accounting is to meet the needs of the business, industry and other organizations located in Eastern's service area and to give students the skills to work in accounting positions such as accounting clerks, accounts receivable/accounts payable clerks, payroll clerks, bookkeepers, and income tax preparers.

This degree program provides a pool of professionally trained, skilled workers to serve the needs of small and mid-size for profit and non-profit organizations throughout the region.

The Associate in Applied Science in Accounting program addresses the labor needs of many organizations in Eastern's district including accounting firms, financial institutions, federal and state organizations, manufacturers, health related establishments, utilities and other services organizations. Examples of the types of jobs graduates will be qualified for include entry level jobs such as accounting clerks, accounts receivable/accounts payable clerks, payroll clerks, bookkeepers, and income tax preparers.

Program Outcomes:

- Prepare, record and analyze financial statements and other reporting documents according to generally accepted accounting principles
- Demonstrate proficiency in utilizing accounting software programs
- Interpret, analyze, and evaluate financial data
- Demonstrate proficiency in computer applications
- Demonstrate a basic knowledge of business organization and procedures
- Identify and apply elements of contract, tort, agency, property law, partnerships and corporations
- Develop scientific knowledge and mathematical analytical skills and techniques
- Demonstrate effective communication skills
- Demonstrate global awareness and knowledge of human diversity

Program Level Assessment (AAS Accounting)

The assessment of the AAS degree in Accounting will follow assessment instruments and standards to discern student academic achievement and course effectiveness in meeting the degree goals and course outcomes.

- Completion Rate/Course Level: At least 75% of students enrolling in the degree program will successfully complete the course(s). This will be determined after registration each semester based on enrollment numbers. At least 75% of the students will demonstrate mastery of the course outcomes by earning at least a 70% average in each course through a variety of classroom assessments.
- Drop Rate: The drop rate for the AAS degree in Accounting will be tracked. The drop rate will not exceed 40%.
- Course-level effectiveness: Course outcomes for all of accounting courses will be assessed. At least half of the outcomes from each course will be assessed. Assessment questions linked to course learning outcomes will be included in the tests, assignments, projects, homework and exams.
- Persistence Rate: Students in the AAS degree in Accounting will be tracked throughout their respective program to determine persistence through program completion.
- Graduation Rate: At least 70% of students enrolling in the AAS degree in Accounting will successfully complete the respective program within a reasonable time based on full-time enrollment.
- Implementation. This will be measured by the number of students obtaining the AAS degree.
- Syllabus Analysis: Syllabus analysis will be conducted on an annual basis to assure consistency of outcomes with Master Course Record Forms and among sections of specific courses.
- Transcript Analysis: Transcript analysis will be conducted as triggered by deficiencies in course level assessment activities.
- Advisory Committee Review: Annual advisory committee review will provide qualitative evaluation of program effectiveness in meeting regional business and industry needs.

- Student Course Evaluation: Course evaluation surveys will be used as indirect assessment measures of student success and satisfaction.
- Graduate Placement Rate: Tracking of students completing the AAS degree will be done by a survey to determine the number of graduates obtaining employment in their field of study. The survey will include questions to collect data on location, salary, job preparedness, and reasons why graduates are not working in their field if applicable.
- Assessment of the Internship: The internship providers' evaluation of the interns will be assessed on annual basis.

Data Collection

Multiple methods will be used to collect appropriate data to assess student learning and success. Primary data will be analyzed to determine course level effectiveness. A secondary analysis of student records will be conducted to track student success, engagement and goal attainment. Student records selected for the secondary analysis include enrollment patterns in the program, course grades, drop rates, and certificate, or job attainment.

Target outcomes will be identified for evaluation over a five year cycle. Standard exam questions will be administered across multiple sections of target courses.

A secondary analysis of course evaluation will be conducted to address students' perceptions of success and satisfaction. Self-reports will provide a qualitative perspective of the students' "lived experience" in targeted program courses.

Data Analysis and Recommendations

The Division Chair for Business Management, Computer and Information Technology and the business faculty will prepare an annual assessment report and recommendations. These reports will be provided to the Dean for Teaching and Learning, Assessment Committee and the Learner Outcomes Team (LOT). Reports will address the student outcomes, methods of assessment, results of assessment activities and recommendations.

The Division Chair will analyze the capstone project report and the internship utilizing the scoring rubric and data collected from primary and secondary sources on an annual basis. Calculations will be prepared as defined in the assessment section. Scores falling below the

minimum performance standard will serve as the trigger for further evaluation or course revision depending upon the sample size, and historical patterns. Analysis may also serve as the trigger for implementation or modification of student support services.

Assessment reports will be shared with the faculty for the Accounting Courses. The faculty and the advisory committee will be convened to determine need for programmatic change or course revision.

Effectiveness of Assessment Plan

Additional methods of assessment will be added to determine student success and effectiveness of the curriculum. The Six Fundamental Questions for Conversations on Student Learning will serve as prompts for dialog in utilization of assessment data for improvement of student learning. As trends in student academic achievement are monitored, need for additional assessment activities or change in focus will become evident by applicability of results in curriculum revision.

The Higher Learning Commission (HLC) identifies six fundamental questions to guide discussions for the review of assessment in support of student learning:

1. How are your stated student learning outcomes appropriate to your mission, programs, degrees, and students?
2. What evidence do you have that students achieve your stated learning outcomes?
3. In what ways do you analyze and use evidence of student learning?
4. How do you ensure shared responsibility for student learning and for assessment of student learning?
5. How do you evaluate and improve the effectiveness of your efforts to assess and improve student learning?
6. In what ways do you inform the public and other stakeholders about what students are learning---and how well?

PROGRAM OUTCOMES MATRIX												
Program Outcomes	Courses in Program											
	ACC 120	ACC 121	ACC 230	ACC 235	ACC 240	ACC 250	ACC 251	BUS 101	BUS 206	BUS 276	BUS 278	CIS 119
Prepare, record and analyze financial statements and other reporting documents according to generally accepted accounting principles	x	x	x	x	x	x	x					
Demonstrate proficiency in utilizing accounting software programs					x							
Interpret, analyze, and evaluate financial data	x	x	x	x	x	x	x					
Use appropriate software to complete accounting/bookkeeping tasks					x							
Demonstrate a basic knowledge of business organization and procedures							x	x	x	x	x	
Identify and apply elements of contract, tort, agency, property									X			

Approved by Assessment Committee: 8/15/17
Approved by LOT: 8/21/17

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Program Outcomes	Courses in Program											
	ACC 120	ACC 121	ACC 230	ACC 235	ACC 240	ACC 250	ACC 251	BUS 101	BUS 206	BUS 276	BUS 278	CIS 119
law, partnerships and corporations												

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