

North Carolina Wesleyan College

Program Level Assessment Document

Accounting: 2011-12

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NCWC PLANNING & ASSESSMENT PROCESS

PROGRAM LEVEL ASSESSMENT

The Basic Process

- Review and, if necessary, update the program mission, goals and learning outcomes. These should flow directly from the core mission of the college.
- Assessing learning outcomes.

Mapping Outcomes

- Make copies of the individual outcome sheet.
- Identify a program learning outcome at the top of each sheet. Then, list contributing courses in the first column, related course learning outcomes in the second column, and a means of assessment (ongoing assignment or activity) in the third.
- Target outcomes/courses for assessment.
- Download a copy of the longitudinal assessment plan template.
- List program learning outcomes and/or general education outcomes on the vertical axis and academic semesters horizontally across the top.
- Identify the outcomes/courses that have been selected for assessment each semester.

Creating and Implementing an Assessment Plan

- Review the assessment plan, findings and changes/improvements from the previous year.
- List intended outcome statements, which are result-oriented, easily understood and measurable.
- Identify assignments in which assessment will be conducted and select assessment procedures.
- Specify challenging, yet attainable student performance criteria.
- Conduct assessment activities, analyze results and report findings.
- Use findings to improve teaching methods, course materials and activities, assessment procedures, etc.

Supporting Documents

- Course Syllabi
- Assignments/Assessment Projects
- Rubrics, Embedded Questions, etc.
- Assessment Data

ACCOUNTING: 2011-12

Program Mission, Goals and Learning Outcomes

PROGRAM MISSION

The overall mission of the accounting major is to provide students with knowledge of generally accepted accounting principles, accounting theory, and business practices necessary for rewarding personal lives, good citizenship, and professional advancement. Students are encouraged to engage in continued life-long learning and to become productive and contributing members of both the accounting profession and their communities. The accounting major may also prepare students for advanced graduate studies as well as careers in business and accounting.

GOALS

1. Provide opportunities for students to acquire knowledge of accounting principles, theory and practices.
2. Provide experiences that will enable students to develop and enhance general education knowledge and skills.

LEARNING OUTCOMES

1. Demonstrate knowledge of the principles, procedures and practice of accounting.
2. Demonstrate the ability to think critically.
3. Demonstrate the ability to communicate effectively using written communication.
4. Demonstrate analytical reasoning skills.

ACCOUNTING: 2011-12

Individual Outcome Sheet

Learning Outcome: demonstrate knowledge of the principles, procedures and practice of accounting.

Required Courses	Course Learning Outcomes	Means of Assessment*
<p style="text-align: center;">ACC 201 Financial Accounting</p>	<ul style="list-style-type: none"> • Define accounting and accounting information • Discuss the four basic underlying assumptions of accounting • Demonstrate the effects of transactions on the accounting equation • Prepare basic financial statements: balance sheet, income statement, statements of stockholders' equity, and statement of cash flows • Apply the steps in the accounting cycle 	<p style="text-align: center;">Great Adventures problem.</p>
<p style="text-align: center;">ACC 315 Intermediate Accounting I</p>	<ul style="list-style-type: none"> • To examine the theory and practice applicable to financial accounting in the United States. • To prepare the student to address the issues and problems related to Generally Accepted Accounting Principles (GAAP) financial reporting, income determination, asset management, and accounting ethics. • To effectively communicate the results of the financial reporting process through properly prepared financial statements and narrative reports, and interpret and use financial information for business decision-making. 	<p style="text-align: center;">Truckee Boats Practice Set</p>
<p style="text-align: center;">ACC 316 Intermediate Accounting II</p>	<ul style="list-style-type: none"> • To examine the theory and practice applicable to financial accounting in the United States. • To prepare the student to address the issues and problems related to Generally Accepted Accounting Principles (GAAP) financial reporting, income determination, asset management, and accounting ethics. • To effectively communicate the results of the financial reporting process through properly prepared financial statements and narrative reports, and interpret and use financial information for business decision-making. 	<p style="text-align: center;">Rockford Practice Set</p>

ACC 482 Senior Seminar	<ul style="list-style-type: none"> • Demonstrate knowledge of the principles, procedures and practice of accounting. • Demonstrate the ability to think critically. • Demonstrate the ability to communicate effectively using written communication. • Demonstrate analytical reasoning skills. 	
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* Ongoing assignment or activity in which assessment of the program learning outcome will be conducted.

ACCOUNTING: 2011-12

Individual Outcome Sheet

Learning Outcome: demonstrate the ability to think critically.

Required Courses	Course Learning Outcomes	Means of Assessment*
ACC 310 Cost Accounting	<ul style="list-style-type: none"> • Define the various terms relating to cost accounting • Compare and contrast the different types of cost accounting systems • Apply the cost-volume-profits concepts • Examine the behavior of costs and be able to generate a cost function • Prepare budgets, calculate variances and use standard costs • Interpret cost concepts and relevant information for decision making 	Cindy's Limo Service Problem
ACC 482 Senior Seminar	<ul style="list-style-type: none"> • Demonstrate knowledge of the principles, procedures and practice of accounting. • Demonstrate the ability to think critically. • Demonstrate the ability to communicate effectively using written communication. • Demonstrate analytical reasoning skills 	

* Ongoing assignment or activity in which assessment of the program learning outcome will be conducted.

ACCOUNTING: 2011-12

Individual Outcome Sheet

Learning Outcome: demonstrate the ability to communicate effectively using written communication.

Required Courses	Course Learning Outcomes	Means of Assessment*
<p style="text-align: center;">ACC 482 Senior Seminar</p>	<ul style="list-style-type: none"> • Demonstrate knowledge of the principles, procedures and practice of accounting. • Demonstrate the ability to think critically. • Demonstrate the ability to communicate effectively using written communication. • Demonstrate analytical reasoning skills 	
<p style="text-align: center;">ACC 310 Cost Accounting</p>	<ul style="list-style-type: none"> • Define the various terms relating to cost accounting • Compare and contrast the different types of cost accounting systems • Apply the cost-volume-profits concepts • Examine the behavior of costs and be able to generate a cost function • Prepare budgets, calculate variances and use standard costs • Interpret cost concepts and relevant information for decision making 	<p style="text-align: center;">Written Communications Assignment</p>

* Ongoing assignment or activity in which assessment of the program learning outcome will be conducted.

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Longitudinal Assessment Plan Template

Program Learning Outcomes	F 2010	S 2011	F 2011	S 2012	F 2012	S 2013	F 2013	S 2014
1. Demonstrate knowledge of the principles, procedures, and practice of accounting.	ACC 201	ACC 316	ACC201 ACC315	ACC316 ACC482				
2. Demonstrate the ability to think critically.		ACC 482	ACC310	ACC482				
3. Demonstrate the ability to communicate effectively using written communication.			ACC 310	ACC482				
4. Demonstrate analytical reasoning skills.								
GE Competency: Speaking				ACC482				
Information Literacy (QEP)				ACC482				

2010-11 Assessment Plan, Findings and Changes/Improvements

Accounting Principles, Procedures and Practice

Intended Outcome # 1. Students will demonstrate knowledge of the principles, procedures and practice of accounting.

Assessment Procedures. Students will complete comprehensive practice sets in ACC 201 and ACC 316. The instructor will use an assessment rubric to evaluate student performance in the following areas: journal entries, posting to ledger, and preparation of financial statements.

Performance Criteria. Students are expected to score 3 or higher on a scale of 1-4 in each performance area.

Findings

ACC 201

- Journal Entries: mean of 3.21; 68% of students met criteria.
- Posting to Ledger: mean of 3.47; 84% met criteria.
- Financial Statements: mean of 3.16; 68% met criteria.

ACC 316

- Journal Entries: mean of 3.33; 78% of students met criteria.
- Posting to Ledger: mean of 3.22; 78% met criteria.
- Financial Statements: mean of 3.00; 67% met criteria.

Changes/Improvements

Additional assignments including recoding of adjusting entries and the preparation of financial statements will be added in ACC 201. Additional assignments including the preparation of financial statements will be added at the principles level in ACC 316 and also in ACC 315 during the review of the accounting cycle.

Critical Thinking

Intended Outcome # 2. Students will demonstrate the ability to think critically.

Assessment Procedures. Students will complete a major critical thinking exercise in ACC 482. The instructor will use an assessment rubric to evaluate student performance in the following project categories: purpose, information and concepts, interpretation, and implications and consequences.

Performance Criteria. Students are expected to score 3 or higher on a scale of 1-4 in each project category.

Findings

- Purpose: mean of 3.57; 86% of students met criteria.
- Information and Concepts: mean of 3.00; 64% met criteria.
- Interpretation: mean of 2.21; 36% met criteria.
- Implications and Consequences: mean of 2.93; 71% met criteria.

Changes/Improvements

Areas for improvement include information and concepts and interpretation. Suggested improvements are for accounting courses at the 200 and 300 level to include more critical thinking activities. It is also suggested to assess this outcome at an earlier level, possibly in the student's junior year.

ACCOUNTING: 2011-12

Annual Assessment Plan

Accounting Principles, Procedures and Practice

Intended Outcome # 1. Students will demonstrate knowledge of the principles, procedures and practice of accounting.

Assessment Procedures. Students will complete comprehensive practice sets in ACC 201, ACC 315 and ACC 316. The instructor will use an assessment rubric to evaluate student performance in the following areas: journal entries, posting to ledger, and preparation of financial statements. *This will also be assessed in ACC 482.*

Performance Criteria. Students are expected to score 3 or higher on a scale of 1-4 in each performance area.

Critical Thinking

Intended Outcome # 2. Students will demonstrate the ability to think critically.

Assessment Procedures. Students will complete a major critical thinking exercise in ACC 310 and ACC 482. The instructor will use an assessment rubric to evaluate student performance in the following project categories: purpose, information and concepts, interpretation, and implications and consequences.

Performance Criteria. Students are expected to score 3 or higher on a scale of 1-4 in each project category.

Written Communication

Intended Outcome # 3. Demonstrate the ability to communicate effectively using written communication.

Assessment Procedures. Students will complete a research project in ACC 482 with a written report. The instructor will evaluate the students' performance in the following categories: structure, content, and mechanics. *This will also be assessed in ACC 310.*

Performance Criteria. Students are expected to score 3 or higher on a scale of 1-4 in each performance area.

Oral Communication (Plan to be developed.)

Intended Outcome # 4. Students will demonstrate the ability to communicate effectively using oral communication.

Rubric for Intended Outcome # 1

Principles, procedures and practice rubric

	Unsatisfactory 1	Emerging 2	Proficient 3	Exemplary 4	Not assessed 9
Journalizes original, adjusting and closing entries correctly.	Shows no understanding of the problem situation; may make major computational errors.	Shows some understanding of the problem situation; may make some computational errors.	Shows a good understanding of the problem's mathematical and business ideas and processes. Provides correct accounts and values. Any errors are few, minor, and common.	Shows complete understanding of the problem's mathematical and business ideas and processes. Provides correct value. No errors present.	
Post journal entries in the ledger.	Shows no understanding of the problem situation; may make major computational errors.	Some entries are posted correctly. Some errors present.	Most entries are correctly posted. Few errors present.	All entries posted correctly. No errors.	
Prepares financial statements based on financial transactions in the scenario	Shows no understanding of the problem situation; may make major computational errors.	Financial statements are prepared but many errors are present.	Financial statements are prepared and contain a few errors. Any errors are few, minor, and common.	Financial statements are prepared and no errors are present.	

Rubric for Intended Outcome # 2
Critical Thinking Rubric- Accounting Major

	Unsatisfactory 1	Emerging 2	Proficient 3	Exemplary 4	Not assessed 9
Key issue or problem	--Shows no understanding of the problem or issue presented in the assignment. --Did not provide a definition of the issue or problem.	--Shows some understanding Shows a good understanding of the problem or issue presented in the assignment. --Provided a vague definition of the issue or problem.	--Shows a good understanding of the problem or issue presented in the assignment. --Provided a somewhat clear definition of the issue or problem.	--Shows a complete understanding of the problem or issue presented in the assignment. --Provided a clear definition of the issue or problem.	
Information and Concepts	--Gathered little credible information on the problem and/or issue or includes irrelevant information. -- Identified no relevant concepts.	--Gathered some credible information on the problem and/or issue or includes irrelevant information. --Identified some relevant concepts.	--Gathered sufficient and credible information on the problem or issue. --Identified relevant concepts. --Lacks the depth needed for level 4.	--Gathered sufficient, and credible information on the problem or issue --Identified relevant concepts.	
Interpretation	--Provided simplistic or irrelevant solutions with unjustifiable claims. -- Exhibited closed-mindedness. Views are based on self-interest	--Did not use evidence and did not apply critical thinking skills to develop a thoughtful, and logical solutions or conclusion --Did not examine the solution(s) and provide adequate support for it.	-- Evidence and applied critical thinking skills to develop a somewhat thoughtful and logical solutions or conclusion. --Examined the solution(s) and provided adequate support for it. --Lacked depth and precision needed for level 4.	--Used evidence and applied critical thinking skills to develop a thoughtful, and logical solutions or conclusion. --Examined the solution(s) and provided adequate support for it.	
Implications and Consequences	--Does not provide any significant consequences or implications of solution.	--Poorly identified the significant consequences and implications of solution.	--Identified most of the significant consequences and implications of solution.	--Identified the significant consequences and implications of solution.	

Rubric for Intended Outcome # 3
Written Communication Rubric

Performance Area	Rating = 4	Rating = 3	Rating = 2	Rating = 1	Score
Structure	Written work has clear and appropriate beginning, development and conclusion. Paragraphing and transitions are also clear and appropriate.	Written work has adequate beginning, development and conclusion. Paragraphing and transitions are also adequate.	Written work has weak beginning, development and conclusion. Paragraphing and transitions are also deficient.	Organizational structure and paragraphing have serious and persistent errors.	
Content	Written work provides in-depth coverage of the topic, and assertions are clearly supported by evidence.	Written work sufficiently covers the topic, and assertions are supported by evidence.	Written work does not do an adequate job of covering the assigned topic, and assertions are weakly supported by evidence.	Written work does not cover the assigned topic, and assertions are not supported by evidence.	
Mechanics	Written work has no major errors in word selection and use, sentence structure, spelling, punctuation, and capitalization.	Written work is relatively free of major errors in word selection and use, sentence structure, spelling, punctuation, and capitalization.	Written work has several major errors in word selection and use, sentence structure, spelling, punctuation, and capitalization.	Written work has serious and persistent errors in word selection and use, sentence structure, spelling, punctuation, and capitalization.	

Rubric for Intended Outcome # 4
Oral Communication Rubric

Performance Area	Rating = 4	Rating = 3	Rating = 2	Rating = 1	Score
Organization	Presenter follows logical sequence and provides explanations/elaboration.	Presenter follows logical sequence, but fails to elaborate.	Presenter does not follow logical sequence (jumps around in presentation).	There is no logical sequence of information.	
Eye Contact	Presenter seldom returns to notes, maintaining eye contact with audience throughout the presentation.	Presenter maintains eye contact with audience most of the time, but occasionally returns to notes.	Presenter reads most of report, but occasionally makes eye contact with audience.	Presenter reads entire report, making no eye contact with audience.	
Delivery	Presenter speaks clearly and loud enough for all in audience to hear, makes no grammatical errors, and pronounces all terms correctly and precisely.	Presenter speaks clearly and loud enough to be heard by most in audience, makes relatively few grammatical errors, and pronounces most terms correctly.	Presenter's voice is relatively clear, but too low to be heard by those in the back of the room. Presenter makes several major grammatical errors, and mispronounces some terms.	Presenter mumbles, mispronounces terms, and makes serious and persistent grammatical errors throughout presentation. Presenter speaks too quietly to be heard by many in audience.	