

# PROGRAM ASSESSMENT REPORT

<b>Program Code</b> CTACCB	<b>Name</b> Accounting for Business	
<b>Division</b> BCT	<b>Department</b> BUSD	
<b>Award</b> <input type="checkbox"/> A.A.	<input type="checkbox"/> A.S	<input type="checkbox"/> A.A.S.
<input checked="" type="checkbox"/> Cert.	<input type="checkbox"/> Adv. Cert.	<input type="checkbox"/> Post-Assoc. Cert. <input type="checkbox"/> Cert. of Completion

## I. Review previous assessment reports submitted for this program and provide the following information.

1. Was this program previously assessed and if so, when?

Yes! Fall of 2009

2. Briefly describe the results of previous assessment report(s).

Students performed above expectations in both Learning Outcomes

3. Briefly describe the Action Plan/Intended Changes from the previous report(s), when and how changes were implemented.

There were no changes in the action plan due to students performing above expectations on each Learning Outcome

## II. Background Information

1. Indicate the semester(s) and year(s) assessment data were collected for this report.

Fall (indicate years below)	Winter (indicate years below)	SP/SU (indicate years below)
2018		

2. Assessment tool(s) used (check all that apply):

- Portfolio
- Standardized test
- Other external certification/licensure exam (please describe): \_\_\_\_\_
- Graduate Survey
- Employer Survey
- Advisory Committee Survey
- Transfer follow-up
- Externally evaluated performance or exhibit
- Externally evaluation of job performance (internship, co-op, placement, other)
- Capstone experience (please describe):
- Other (please describe): Unit Test – **according to National Certified Bookkeeper Exam objectives and Enrolled Agent Exam objectives**

4. Have any of these tools been used before? Yes! For the assessment in the Fall of 2009.

- Yes (if yes, identify the tool below and describe any changes made since it was last administered)
- No

*Changes:*

There were a different set of questions for Learning Outcome 1 in the two sections of Tax 101 due to the use of CengageNow Software.

5. Indicate the number of students assessed/total number of students enrolled in the course(s)/program.

Outcome 1 40-46 of the students for Learning Outcome 1 depending on the number of students taking each unit test.	Enrolled in Tax 101 - 50 students
Outcome 2 14-18 of the students for Learning Outcome 2 depending on the number of students taking each unit test.	Enrolled in ACC 213 - 21 students

6. Describe how you selected students for the assessment.
- a. Describe your sampling method.
  - b. Describe the population assessed (e.g. students in capstone course, graduating students, alumni).

All students who took each unit test were assessed.

### III. Results

1. State every outcome (verbatim) from the Program Assessment Planning or Program Proposal form for the program. *Add more lines as needed.*

- |  |
|--|
| 1. Students earning a CTACC or the equivalent will recognize the fundamentals of Individual Income Taxes according to Enrolled Agent Exam objectives.        |
| 2. Students earning a CTACC or the equivalent will recognize the fundamentals of Financial Accounting according to the National Bookkeeping Exam Objectives. |

2. Briefly describe assessment results based on data collected during the program assessment, demonstrating the extent to which students are achieving each of the learning outcomes listed above. ***Please attach a summary of the data collected (as a separate document).*** *Add more lines as needed.*

- |  |
|--|
| 1. 55% of the students assessed in Learning Outcome 1 scored a minimum of 70% on all questions within the Learning Outcome. There were 26 questions. See attached summary. |
| 2. 71% of the students assessed in Learning Outcome 2 scored a minimum of 70% on all questions within the Learning Outcome. There were 41 questions. See attached summary. |

3. For each outcome assessed, indicate the standard of success used, and the percentage of students who achieved that level of success. ***Please attach the rubric/scoring guide used for the assessment (as a separate document).*** *Add more lines as needed.*

- |   |
|---|
| 1. 70% of the students assessed will score a minimum of 70% on all objective questions assessed in the learning outcome. Only 55% achieved this, which is below expectations. |
| 2. 70% of the students assessed will score a minimum of 70% on all objective questions assessed in the learning outcome. 71% achieved this, which met our expectations.       |

4. Describe the areas of strength and weakness in students' achievement of the learning outcomes shown in assessment results.

**Strengths:**

Students excelled in the Gross Income and Exclusions, Filing Requirements, Filing Status and the Income Tax Formula portion of Outcome 1

Student excelled in the Valuing inventory and cost goods sold applying the different cost flow assumptions of FIFO, LIFO and average cost portion of Learning Outcome 2.

**Weaknesses:**

The following were the weaknesses found in Outcome 1:

- Students performed poorly in questions 11 through 13 related to nonbusiness bad debts, IRA distributions and Travel Expenses. Only 59% (11), 41% (12) and 46%(13) of the students scored higher than 70% on those questions.
- Students performed poorly in questions 16 and 17 related to the deductibility of Medical Expenses and state and local taxes. Only 26% (16) and 49%(17) of the students scored higher than 70% on those questions.
- Students in the FTF section did not perform quite as well as the online section. In the FTF section only 47% scored above 70% on all of the objective questions. For the online section 61% of the students scored above 70% on all of the objective questions. Both were below expectations, although in the online section there were three questions where students were slightly below 70% (i.e. 69%).

The following were the weaknesses found in Outcome 2:

- Students performed poorly in questions 11 through 15. These questions were all related to adjusting entries.

**IV. Changes influenced by assessment results**

1. Based on the previous assessment report Action Plan(s) identified in Section I above, please discuss how effective any changes were in improving student learning.

There were no changes in the action plan due to students performing above expectations on each Learning Outcome

2. If weaknesses were found (see above) or students did not meet expectations, describe the action that will be taken to address these weaknesses. If students met all expectations, describe your plan for continuous improvement.

**Outcome 1**

- Revise videos in the areas in outcome 1 that were weaknesses above. Since the tax laws change every year this will be done when all of the videos are revised beginning in the winter of 2020.
- Include all of the video lectures in all sections of the course. Presently the videos are only available in the online sections. There are 30 videos for all of the Modules in the course.

This will enable students to have the benefit of the one on one instruction for the face to face sections in addition to a review of all of the material through the videos.

- Continue to blend the teaching of theory and practice. In Outcome 1 students learn all of the theories of income tax law pertaining to individual income taxes and apply those theories when preparing the assigned tax returns and completing examinations and participation in group projects.

#### Outcome 2

- The major weakness in outcome 2 was the students' performance on the questions related to adjusting entries. In past **course assessments**, adjusting entries have been a weakness as well. The courses where adjusting entries are covered are in ACC 111, ACC 131 and ACC 213. To improve the program we plan to incorporate adjusting entry videos into all of the sections of ACC 111, ACC 131 and ACC 213. Presently these videos are only in the online courses. This will increase uniformity and success in the certificate program.
- In Outcome 2 students learn all of the theories of Financial Accounting and apply those theories through the participation in several group projects and completing examinations.

3. Identify any other intended changes that will be instituted based on results of this assessment activity. Describe changes and give rationale for change. (Check all that apply).

a.  Outcomes/assessments from Program Assessment Planning or Program Proposal form:

b.  Program Curriculum:

Course sequencing

Course deletion

Course addition

Changes to existing program courses (specify):

Other (specify):

c.  Other (specify): **Incorporating videos for all courses as described Part 2 above.**

4. What is the timeline for implementing these actions?

**By Winter Semester 2020**

#### V. Future plans

1. Describe the extent to which the assessment tools used were effective in measuring student achievement of learning outcomes for this program.

The assessment tools were effective in measuring student's performance in the Learning Outcomes.

2. If the assessment tools were not effective, describe the changes that will be made for future assessments.

**Submitted by:**

Name: Mark Johnston/ *Mark Johnston* Date: 5/22/2019  
Print/Signature

Department Chair: *Jay Mat* Date: 5/23/19  
Print/Signature

Dean: *Eva Samulski / Eva Samulski* Date: 5-23-19  
Print/Signature

**Please return completed form to the Office of Curriculum & Assessment, SC 257.**

*Reviewed by O&A Committees  
8/6/2019*

PROGRAM ASSESSMENT REPORT

I. Background Information

1. Program Assessed

Program name: **Accounting Certificate**

Program code: **CTACC**

Division: **BCT**

Department: **BMG**

Type of Award:  A.A.       A.S.       A.A.S.  
 Cert.       Adv. Cert.       Post-Assoc. Cert.       Cert. of Completion

2. Semester assessment was administered (check one):

Fall 2009

3. Assessment tool(s) used (check all that apply):

- Portfolio
- Standardized test
- Other external certification/licensure exam (please describe): \_\_\_\_\_
- Graduate Survey –Self-Study Evaluation of Occupational Programs
- Employer Survey
- Advisory Committee Survey
- Transfer follow-up
- Externally evaluated performance or exhibit
- Externally evaluation of job performance (internship, co-op, placement, other)
- Capstone experience (please describe):
- Other (please describe): Unit Test- according to National Certified Bookkeeper Exam objectives and Enrolled Agent Exam Objectives

4. Have any of these tools been used before?

- Yes (if yes, identify which tool)
- No

If yes, has this tool been altered since its last administration? If so, briefly describe changes made.

5. Indicate the number of students assessed/total number of students enrolled in the course.

**Outcome 1:** Students earning a CTACC or the equivalent will recognize the fundamentals of Individual Income Taxes according to Enrolled Agent Exam objectives. One section of Tax 101 students were assessed totaling 19 students.

**Outcome 2:** Students earning a CTACC or the equivalent will recognize the fundamentals of Financial Accounting according to the National Certified Bookkeeping Exam objectives. All 18 students were assessed in the ACC 213 course.

6. Describe how students were selected for the assessment.

- a. Describe your sampling method. One of the two sections offered of Tax 101(19 students) were assessed for Outcome 1. All 18 of the students enrolled in the ACC 213 course were assessed for Outcome 2.
- b. Describe the population assessed (e.g. graduating students, alumni, entering students, continuing students)? Outcome I and II- Students enrolled in ACC 213 and Tax 101.

## PROGRAM ASSESSMENT REPORT

## II. Results

1. If applicable, briefly describe the changes that were implemented in the program as a result of the previous assessment.  
N/A
2. State each outcome (verbatim) from the Program Assessment Planning or Program Proposal form for the program that was assessed.

## Outcome 1

Students earning a CTACC or the equivalent will recognize the fundamentals of Individual Income Taxation according to Enrolled Agent Exam objectives.

## Outcome 2

Students earning a CTACC or the equivalent will recognize the fundamentals of Financial Accounting according to the National Certified Bookkeeping Exam objectives.  
All 18 students were assessed in the ACC 213 course.

3. Briefly describe assessment results based on data collected during the program assessment, demonstrating the extent to which students are achieving each of the learning outcomes listed above. ***Please attach a summary of the data collected.***

Outcome 1- 84% of the students assessed in Learning Outcome 1 scored at a minimum of 70 – 84% on all questions within the Learning Outcome. There were 25 questions. This was above expectations.

Outcome 2- 83% of the students assessed in Learning Outcome 2 scored at a minimum of 70 – 84% on all questions within the Learning Outcome. There were 46 questions. This was above expectations.

4. For each outcome assessed, indicate the standard of success used, and the percentage of students who achieved that level of success. ***Please attach the rubric/scoring guide used for the assessment.***

Outcome 1 and II: 70% of the students assessed will score at a minimum of 70% on all questions assessed in each Learning Outcome.

84% of the students assessed in Learning Outcome 1 scored at a minimum of 70 – 84% on all questions within the Learning Outcome. There were 25 questions. This was above expectations.  
(See Attached Summary)

83% of the students assessed in Learning Outcome 2 scored at a minimum of 70 – 84% on all questions within the Learning Outcome. There were 46 questions. This was above expectations.  
(See Attached Summary)

5. Describe the areas of strength and weakness in students' achievement of the learning outcomes shown in assessment results.

Strengths: The students' performance in both Learning Outcomes I and II.

Weaknesses: None

PROGRAM ASSESSMENT REPORT

III. Changes influenced by assessment results

1. If weaknesses were found (see above) or students did not meet expectations, describe the action that will be taken to address these weaknesses.

N/A

2. Identify any other intended changes that will be instituted based on results of this assessment activity (check all that apply). Describe changes and give rationale for change. No Changes

a.  Outcomes/assessments from Program Assessment Planning or Program Proposal form:

b.  Program Curriculum:

course sequencing

course deletion

course addition

changes to existing program courses (specify):

other (specify):

c.  Other (specify):

3. What is the timeline for implementing these actions?

IV. Future plans

1. Describe the extent to which the assessment tools used were effective in measuring student achievement of learning outcomes for this program.

The assessment tools were effective for Outcome 1 and Outcome 2

2. If the assessment tools were not effective, describe the changes that will be made for future assessments.

N/A

3. Which outcomes from Program Assessment Planning or Program Proposal form have been addressed in this report?

All X Selected \_\_\_\_\_

If "All", provide the report date for the next full review: February 2012

If "Selected", provide the report date for remaining outcomes: \_\_\_\_\_

Submitted by:

Name: Mark Johnston *Mark Johnston* Date: 4/16/2010

Department Chair: Colette Young *Colette Young* Date: 4/2/2010

Dean: *Jeanne Young* Date: 4/14/10

Please return completed form to the Office of Curriculum & Assessment, SC 247.

*logged 4/19/10 sjv*