



Accounting Assessment Plan

<http://www.caspercollege.edu/assessment/index.html>

Instructions: To submit an assessment plan for a specified program, please respond to each of the questions below. *Use as much space as you need to describe the program assessment plan.* Once this form is completed, please email it as an attachment to kthatcher@caspercollege.edu. For guidelines and/or assistance in developing a plan for assessing student learning, please contact Kathleen Thatcher or consult resources on the Assessment website at <http://www.caspercollege.edu/assessment/index.html>.

1. **Program:** Associate of Business Degree Accounting (Transfer)
2. **Department:** Accounting
3. **School:** Business and Industry
4. **Person(s) Responsible for Developing Plan:** Mark Oxley with input and feedback from Gary Becker and Liz Ott
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6. **Phone:** 307-268-2414
7. **Date Submitted:** July 30, 2010

1. Does this program offer distance learning? Yes No

(*Note: Please complete a separate Assessment Plan form for each program.)

A. Conceptual Assessment Plan Components

Assessment enables an understanding of what students are learning as a result of the program. Assessment findings can be used for a variety of purposes including making decisions regarding curriculum and instruction as well as providing feedback to students.

1. *List your program's mission and goals.*

The Accounting Department develops and provides educational programs which parallel the first two years of a baccalaureate education and prepares students for vocational and professional degrees. All programs incorporate traditional and innovative equipment, materials and resources within the limits of legal and fiscal responsibilities. The department strives to provide an atmosphere of respect for both teaching and learning. With that in mind, the department strives to maintain excellence in faculty and responsiveness to the individual student.

Accounting Program Goals:

1. To provide programs in Business Education and Accounting to parallel the first two years of a baccalaureate education and to meet the needs of transferring students.
2. To provide Applied Science degrees in accounting to meet student and employer requirements for those students wanting to enter the workforce after graduating from Casper College.
3. To provide Certificates in Career Accounting and Bookkeeping. The Professional Bookkeeper Certificate is designed to enable students to pass the Certified

Bookkeeper Exam as administered by the American Institute of Certified Bookkeepers.

4. To provide continuing education for re-entry into the workforce, for changing job requirements, for career changes, and for life-long learning.
 5. To work with local CPA firms to fill bookkeeper positions.
 6. To expand recruiting and marketing efforts for the purpose of attracting more students to the accounting profession.
2. *List the student learning outcomes for the program addressed by this plan. (Note: Please complete a separate Assessment Plan form for each program.)*
1. Understand appropriate application of computer technology to complete accounting functions
 2. Apply analytical and logical skills to use information retrieval and technology to solve accounting problems.
 3. Communicate effectively and work with others utilizing appropriate forms of communication.
 4. Understanding the application of the conceptual framework of accounting, generally accepted accounting principles, and current laws and regulations related to financial information and understand the various types of practices of business.
 5. Interpret, analyze and communicate managerial information for decision-making purposes.
 6. Understand and create financial statements in accordance with generally accepted accounting principles.
 7. Graduates will demonstrate proficiency in the program-related entry-level skills and general education skills.
 8. Graduates will be satisfied with the accounting program.
3. *Explain the student learning outcomes relation to the unit mission and goals (i.e. Do the student learning outcomes reflect the unit goals and objectives, further the mission, are rooted in the academic discipline, etc.?)*
- These student learning outcomes are all needed to accomplish the programs mission and goals of paralleling the first two years of a baccalaureate education to meet the needs of transferring students as well as those seeking a job/career after obtaining their associates
4. *Describe how and by whom assessment findings will be used.*
- Assessment findings will be used by the Instructors, Department Head, Outcomes and Assessments Coordinator, and Dean of the School of Business and Industry to determine areas of strength in the program as well as to provide opportunities for improvement in the overall program.

B. Implementation Assessment Plan Components

It is important to create a detailed implementation plan that aligns each student learning outcome with each of the following items:

- (A) how/where program outcomes are learned,
- (B) what evidence/indicator(s) will be collected, including both direct and indirect evidence,

- (C) how the evidence/indicator(s) will be collected and by whom,
 (D) how the evidence/indicator(s) will be analyzed and by whom, and
 (E) how assessment findings will be communicated back to the academic unit's faculty and students and used to improve the program.

Please note, it is important that the implementation plan collects useful information and that the collection and analysis methods are manageable given the resources available in your academic unit.

1. *Instructions:* For each program-level outcome (not course objectives), please provide information for each category listed below. Both direct and indirect evidence/indicators should be utilized in your assessment plan. You are encouraged to utilize existing evidence/indicators when feasible to keep the process manageable. You should also collect evidence/indicators throughout the program and not just at the end.

Program Learning Outcome	A How/Where is outcome learned?	B Evidence/ Indicator(s) of Learning	C Collection method(s) for each source of evidence	D Analysis method(s) for each source of evidence	E Feedback Procedures (Faculty, staff & students)
1. Understand appropriate application of computer technology to complete accounting functions	IMGT 2400 - Information Management, ACCT2110 Microcomputer Accounting, and ACCT 2120 Computer Spreadsheet Accounting	Demonstrate proficiency in accounting applications of computer spreadsheets and integrated accounting software.	Successful completion of: -exams and projects in various computer/accounting related courses.	Instructor and department head develop and use rubric. Item analysis of exam questions	Discuss at department meetings, develop action plan, & follow-up
2. Apply analytical and logical skills to use information retrieval and technology to solve accounting problems.	ACCT 2410 - Intermediate Accounting I, and ACCT 2420 - Intermediate Accounting II	Demonstrate proficiency in using the internet to retrieve information and research accounting D4problems. - Demonstrate analytical ability to solve accounting cases.	Successful completion of: - Internet-based research for completion of accounting cases and presentations in ACCT 2410 & 2420	Instructor and department head develop and use rubric.	Discuss at department meetings, develop action plan, & follow-up
3. Communicate effectively and work with others utilizing appropriate forms of communication.	CO/M 1030 Interpersonal Communications and/or BADM 1020 Business communications, ACCT 2410 & 2420 - Intermediate Accounting	Demonstrate the proficiency in listening, writing, oral and presentations skills.	Successful completion of: Exams, projects, & presentations in CO/M 1030 and group projects & presentations in ACCT2410 & 20.	Instructor and department head develop and use rubric.	Discuss at department meetings, develop action plan, & follow-up

<p>4. Understanding the application of the conceptual framework of accounting, generally accepted accounting principles, and current laws and regulations related to financial information and understand the various types and practices of business.</p>	<p>ACCT 2010 - Principles of Accounting I, ACCT 2020 - Principles of ACCT II, ACCT 2410 - Intermediate Accounting I, ACCT 2420 - Intermediate Accounting II, BADM 2010 Business Law</p>	<p>Demonstrate basic understanding of the use and interpretation of financial statements and their inter-relationships. -Demonstrate a basic understanding of accounting practices, laws and regulations</p>	<p>Successful completion of: - embedded exam questions in ACCT 2010, 2020, 2410, & 2420 - Cases & Problems in BADM 2010 - Comprehensive Final exams in ACCT 2010, 2020, 2410 & 2420.</p>	<p>Instructor and department head develop and use rubric. Item analysis of exam questions. Pre & Post tests in ACCT2410 & 2420.</p>	<p>Discuss at department meetings, develop action plan, & follow-up</p>
<p>5. Interpret, analyze, and communicate managerial information for decision-making purposes</p>	<p>ACCT 2020 - Principles of ACCT II</p>	<p>Demonstrate knowledge and understanding of managerial accounting by showing proficiency in management accounting calculations and reporting</p>	<p>Successful completion of: - comprehensive final exam in ACCT 2020. - A managerial decision-making project in ACCT 2020</p>	<p>Instructor and department head develop and use rubric. - Item analysis of Exam Questions.</p>	<p>Discuss at department meetings, develop action plan, & follow-up</p>
<p>6. Understand and create financial statements in accordance with generally accepted accounting principles.</p>	<p>ACCT 2010 - Principles of Accounting I, ACCT 2410 - Intermediate Accounting I, and ACCT 2420 - Intermediate Accounting II</p>	<p>Demonstrate complete knowledge of the accounting cycle from journal entry to financial statement preparation and closing process.</p>	<p>Successful Completion of: Comprehensive final exams in ACCT2010, 2410, & 2420. -- Embedded Homework problems and comprehensive problems in ACCT 2010, 2410, & 2420.</p>	<p>Instructor and department head develop and use rubric. - Item analysis of Exam Questions & homework</p>	<p>Discuss at department meetings, develop action plan, & follow-up</p>
<p>7. Graduates will demonstrate proficiency in the program-related entry-level skills and general education skills</p>	<p>All Course work</p>	<p>Employers of Casper College accounting degree graduates will report that graduates demonstrate proficiency in the program-related entry-level skills and general education skills</p>	<p>Survey of Employers of recent Casper College Graduates. - Accounting Advisory Board Feedback.</p>	<p>Instructors and department head develop and analyze survey.</p>	<p>Discuss at department meetings, develop action plan, & follow-up</p>

8. Graduates will be satisfied with the accounting program	All Course work	Accounting graduates will express satisfaction with their overall academic program	Alumni survey of accounting graduates	Instructors and department head develop and analyze survey.	Discuss at department meetings, develop action plan, & follow-up
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2. Describe the responsibilities, timeline, and the process for implementing this assessment plan.

C. Global Design & Use

It is critical that program assessment plans be developed and approved by all faculty in the department. In addition, *include student input and external sources* (e.g., national standards, advisory boards, employers, alumni, etc.) in the development of the assessment plan(s).

1. *Describe the process through which your academic unit created this assessment plan. Include:*
 - a. *Timeline regarding when or how often this plan will be reviewed and revised. (This could be aligned with your unit's departmental review schedule.)*

This program assessment plan is an ongoing plan and will be reviewed and revised as needed but at least on an annual basis. The plan was first drafted by Mark Oxley in March of 2010 and distributed to other instructors (Gary Becker & Liz Ott), outcomes and assessment coordinator (Kathleen Thatcher), and Dean of the school of business and Industry (Lesley Travers). During the summer of 2010, Gary Becker attended the ACBSP Conference in Los Angeles, CA and was asked to serve on the Accreditation Committee for the School of Business & Industry. He was then asked by that committee to review and revise the original draft of the plan with consultation with Mark Oxley and Liz Ott.

- b. *How students were included in the process and/or how student input was gathered and incorporated into the assessment plan.*
At this time students were not involved in the process, but will be incorporated in the future as the various assessment data is collected and the plan is more fully incorporated into the program.

- c. *What external sources were consulted in the development of this assessment plan?*
In creating this program, as mentioned earlier, information gathered at the ACBSP conference in Los Angeles, CA was used. A very influential part of that was the information presented and distributed in the pre-conference seminar by Janice Staudemire entitled "Student Learning Outcomes: Closing the Loop." Another very helpful document discovered on the internet was "Deploying Formative Assessment in Accounting Principles," by David L. Crawford, PHD, CPA, Associate Professor at Black Hills State University in Spearfish, SD.

- d. *Assessment of the manageability of the plan in relation to departmental resources and personnel*
Due to the fact that we are a three-person department the manageability of this plan will require coordinated effort from all parties. Also, many of our student learning outcomes involve faculty from outside the accounting department. This will also require additional coordination. All three faculty members in the Accounting Department are on 9-month contracts and are kept very busy during those months teaching full academic loads; thus, time to collect, analyze and create feedback from this assessment plan will be difficult and will have to be broken up into small pieces. Our goal will be to assess at least one Student learning Outcome each year.