

# Accounting Program Assessment Story

2005-2023

## The Program:

- ABS – Associates in Business Studies
  - Currently 3 Tracks
    - Occupational
    - Financial – 3+1 Northwood University
    - Managerial – 3+1 Davenport University
- ACC 211 – Principles of Financial Accounting & ACC 212 - Principles of Managerial Accounting
  - In most Business Programs
  - In most 2+2 Programs

## Accounting Program Pathways:

Delta #	Delta Courses	
<b>General Education Core</b>		
COM112	Fundamentals of Oral Communication	3
ECN221	Macro Economics	4
ENG111	College Comp 1	3
LW	Wellness Requirement	2
OAT151	Business Communications	3
PHL203 or PHL213	Business Ethics or Introduction to Ethics	3
POL	Any Political Science	3
<b>Accounting Core</b>		<b>21</b>
ACC211	Principles of Financial Acct.	4
ACC212	Principles of Managerial Acct.	4
ACC214	Computerized Acct	3
ACC227	Intermediate Acct. I	4
ACC233	Managerial Cost Accounting	3
ACC285	Prof. Acct. Careers	2
CST133 or CST134	Computer Concepts or MicroComputers in Business	3
CST155	MS Excel	3
<b>Total Accounting Core</b>		<b>26</b>
<b>Total Accounting Degree Core</b>		<b>47</b>

Focus Areas								
Track 3- Managerial Accounting			Track 2- Financial Accounting			Track 1- Operational Accounting		
ENG112	College Comp 2	3	ENG112	College Comp 2	3	ENG112 or ENG113 or OAT152	College Comp 2 Technical Writing Business Communications 2	3
			ACC215	Federal Taxation	3			
			ACC228	Intermediate Acct. II	4			
						ACC229	Practical Intermediate Accounting	2
						ACC230	Operational Business Taxes	2
ACC235	Financial Management	3				ACC235	Financial Management	3
CST147	Electronic Media	2						
						MGT110	Business Math	3
			MGT153V	Introduction to Business	3	MGT153W	Introduction to Business	3
MGT243	Principles of Marketing	3						
MGT245	Principles of Mgmt.	3						
			MGT251	Business Law I	3			
MTH119W or MTH120	Intermediate Algebra (Dav) or Finite Math (Ferris)	4	MTH119 W	Intermediate Algebra	4			
	Business Electives	2					Business Electives	4
<b>Total Focus Area</b>		<b>20</b>			<b>20</b>			<b>20</b>
<b>ABS Degree Total</b>		<b>67</b>			<b>67</b>			<b>67</b>

## Accounting Program Outcomes & Curriculum Map:

PROGRAM CURRICULUM MAP		Program: ACC-Accounting									
I = Introduced											
P = Practiced with Feedback		Courses:									
M = Demonstrated at the Mastery Level		ACC	ACC	ACC	ACC	ACC	ACC	ACC	ACC	ACC	ACC
Appropriate for Graduation		111	211	212	214	215	227	228	233	235	285
Program Learning Outcomes:											
1	Demonstrate an ability to process transactions in a paper or electronic accounting information system resulting in preparation of financial statements.	I,P	I,P	P	P		P,M	P			
2	Use basic accounting concepts and terminology.	I,P	I,P	P	P	P,M	P,M	P,M	P,M	P,M	M
3	Apply financial decision-making tools to various business problems or situations.		I,P	P		P,M	P	P	P,M	P,M	M
4	Interpret Annual Report content.		I				P,M	P,M			M
5	Demonstrate competency in professional skill sets that meet or exceed current industry-recognized standards.		I	I	P	P	P,M	P	P,M	P	M

## Accounting Program Assessment Plan, to date:

PROGRAM ASSESSMENT PLAN		Program: ACC-Accounting				
		When to Assess	What Direct and Indirect Evidence to Collect	Who Will Collect the Evidence	How Evidence will be Assessed	How Decisions will be Made
Program Learning Outcomes:						
1	Demonstrate an ability to process transactions in a paper or electronic accounting information system resulting in preparation of financial statements.	2022-23	Direct- Acctg Cycle Project	ACC 227- Intermediate 1	Reviewed by Acctg Disc Faculty	Acctg Disc Meetings
2	Use basic accounting concepts and terminology.	2017-18	Direct- Basic Exam	ACC 285- Capstone	Reviewed by Acctg Disc Faculty	Acctg Disc Meetings
3	Apply financial decision-making tools to various business problems or situations.	2019-20	Direct - Simulation Results and Analysis	ACC 285 - Capstone	Reviewed by Acctg Disc Faculty	Acctg Disc Meetings
4	Interpret Annual Report content.	2020-21	Direct - Annual Report Essay Exam	ACC 227 & 228- Intermediate 1&2	Reviewed by Acctg Disc Faculty	Acctg Disc Meetings
5	Demonstrate competency in professional skill sets that meet or exceed current industry-recognized standards. -External Measures used.	2021-22	Acctg Careers & CPA Exam Projects / CMA Careers Project	ACC 227 /ACC 233 Intermediate 1 & Cost	Reviewed by Acctg Disc Faculty	Acctg Disc Meetings

### Outcome 1: Demonstrate an ability to process transactions in a paper or electronic accounting information system resulting in preparation of financial statements.

#### ACC 285-Accounting Capstone Course & ACC 227W – Intermediate Accounting I

- 2011-12: Capstone Cycle Project, exceeded standard. Students are doing well with procedures in our program but may need more understanding of the concepts. Will collect data in ACC 227 & 228 going forward.
- 2011 – 17: Accounting Cycle Project (ACC227W), exceeded standard of 73%. Students are meeting the standard at an average of 85.3 – 89.2% for all semesters. Students seem to struggle more with the steps leading to the financial statements than the financial statements themselves. As students proceed through the Intermediate series classes, they begin to connect the conceptual with the technical aspects, which helps them understand the basic accounting steps in the cycle.

**Result and Action:** Seeing that even though our standard is met if there is a weakness it is with the steps in the cycle. Therefore, in ACC 211 and ACC 227 that instruct this material, students will be provided more practice in the accounting cycle steps.

## Outcome 2: Use basic accounting concepts and terminology.

- ACC 211-Principles of Financial Accounting
  - 2005-06: Financial Statement Quiz, ACC211, poor results & completion rate, revised the tool
  - 2007-08: Revised Financial Statement Quiz, ACC 211, exceeded standard
  - 2008-09: Common Final Exam, ACC 211, did not meet standard, Ave score for year 73.7%, two questions with low scores were identified and addressed with adjusted wording, developed guidelines for consistency in exam administration, and to inclusion of topics and methods across sections.
  - 2009-10: ACC211 Common Final Exam, did not meet standard. Worked to improve weak areas on online and blended course and adjusted two questions.
- ACC 285-Accounting Capstone Course:
  - 2010-11: Program Exit Exam in Capstone course, did not meet standard, we will continue to work on this goal.
  - 2011-12: Capstone Course Program Exit Exam, did not meet standard. Made comparison to prior year and found no distinct patterns. Will continue to consider implications and nature of exam.

Accounting Program Exit Exam																	
12-13				13-14				14-15				15-16			16-17		
% Earned	#Students	%Students	%Students Above 70%	#Students	%Students	%Students Above 70%	#Students	%Students	%Students Above 70%	#Students	%Students	%Students Above 70%	#Students	%Students	%Students Above 70%		
90-100	8	22%		4	25%		19	56%		9	39%		20	51%			
80-89	8	22%		4	25%		10	29%		6	26%		11	28%			
70-79	8	22%	67%	3	19%	69%	4	12%	97%	6	26%	91%	3	8%	87%		
60-69	10	28%		3	19%		1	3%		2	9%		4	10%			
Below 60	2	6%		2	13%		0	0%		0	0%		1	3%			
Total Students	36			16			34			23			39				
Average Score												84%			86%		

### Concepts Exit Exam results, notes:

-The Exit Exam was given in the Capstone Course, not where the material is taught. Students have no study sheet or direct instruction in that class for this material.

-The format of the exam started as essay questions, and the scoring was very difficult. Results were poor, at least partly because there is limited opportunity for students to answer essay (open ended) type questions throughout the program. Various pedagogies were adjusted to emphasize concepts and terminology throughout our program classes. New assignments were included in ACC 211, 212, 227, 228 and 233 classes. Adjunct instructors were brought on board for consistency.

-In ACC 285 we changed the exam to an objective format for the 2014-15 year and after. The results improved significantly.

-Overall scores as well as individual questions (topic) performance is analyzed and used to evaluate our program. With the change in exam format and increased emphasis we have seen much better results.

## Outcome 3: Apply financial decision-making tools to various business problems or situations.

- 2007-08: Career & Certification Project, ACC 227W, 233 & 235, exceeded standard
- 2013-14: Capstone Decision Case

- 94% of students scored 70% or higher, 82% scored 80% or higher.
- Case Results were positive, standard was met.
- 2017-2019: Capstone Decision Case average student score 82.1%
  - 96% of students scored 73% or higher, 76% scored 73% or higher, 64% scored 80% or higher.

2013-14			
Decision Case			
% Earned	# Students	% Students	%Students above 70%
90-100	20	61%	
80-89	7	21%	82%
70-79	4	12%	94%
60-69	1	3%	
Below 60	1	3%	
Total Students	33		

2017-19			
Decision Case			
% Earned	# Students	% Students	%Students above 70%
90-100	23	33%	
80-89	22	31%	64%
73-79	8	11%	76%
70-73	14	20%	96%
60-69	3	4%	
Below 60	0	0%	
Total Students	70		

- 2019-2021: Capstone Decision Simulation-Average student score was 84% and 95% of students scored 73%, a C or better. This exceeds our standard of 90% of students will score a transferable C grade or better.

2019-21	Decision Making Simulation Results								2-year totals	
	GoVenture CEO									
	FA '19		WN '20		FA '20		WN '21			
Number of Students	2		19		5		16		42	
Ave Score	79%		84%		86%		83%		84%	
Max Score	80%		94%		92%		95%		95%	
Min Score	78%		69%		74%		62%		62%	
Number of Students Earning:										
90-100%	0		4 21%		2 40%		3 19%		9 21%	
80-89%	1 50%		12 63%		2 40%		7 44%		22 52% 95%	
73-79%	1 50%		2 11%		1 20%		5 31%		9 21%	
below 73%	0		1 5%		0 0%		1 6%		2 5%	
	<u>2</u> 100%		<u>19</u> 100%		<u>5</u> 100%		<u>16</u> 100%		<u>42</u> 100%	

**Results:** Since 2007 students scores have exceeded our standard of 90% of students obtaining a C (transferable) grade or higher while using multiple assessment tools to assess this outcome. The Accounting Discipline faculty feel this is a very important outcome for our program and are very happy that the results are positive. Changes are not needed in our program regarding this outcome.

#### Outcome 4: Interpret Annual Report content.

ACC 227W & ACC 228W – Intermediate Accounting I & 2

- 2015 – 2017: Annual Report Project, this project is completed over the Intermediate series. The purpose for the project is to provide opportunity for students to practice interpreting information in the annual report.
- Although points are given, this project is essentially a pass/fail project, with feedback provided that will guide students into exploring other possible results/outcomes/interpretations of the information and data. Interpretation of financial data can be subjective, and students can often be off the mark in their interpretations due the need for further experience in the profession.
- The standard of 73% was exceeded in all semesters. The average pass/fail rate was between 79% - 87%. When eliminating students who did not make attempts at parts the pass/fail rate improves to 88%.

**Results and Actions:** Results have exceeded standard. We will continue to monitor but no action is needed regarding this outcome at this time.

## Outcome 5: Demonstrate competency in professional skill sets that meet or exceed current industry-recognized standards.

ACC 285-Capstone Career Portfolio:

- 2008-09: Capstone Portfolio, all student successfully completed career portfolios in ACC 285
- 2009-10: ACC 285 Career Portfolios. Exceeded standard, no action.
- 2010-11: ACC 285 Career Portfolios. Exceeded standard, no action.
- 2011-12: ACC 285 Career Portfolios. Exceeded standard, no action.
- 2012-13, 13-14, 14-15:

Accounting Program Career Portfolio									
2012-13			2013-14			2014-15			
% Earned	#Stud	%Stud	%Students Above 70%	#Stud	%Studs	%Students Above 70%	#Stud	%Stud	%Students Above 70%
90-100	30	83%		27	90%		29	85%	
80-89	3	8%		2	7%		1	3%	
70-79	2	6%	97%	1	3%	100%	4	12%	100%
60-69	1	3%		0	0%		0	0%	
Below 60	0	0%		0	0%		0	0%	
Total Students	36			30			34		

**Result and Actions:** We see consistency in our results over time. No changes are needed.

ACC 285-Capstone Student Demographic Survey:

- 2007-08: Demographic **Survey** of all students in **ACC first year courses**, Business & Accounting majors, 92% plan transfer to 4yr schools, 60% of those to NWU
- 2009-10: **Survey ACC111 students** to determine who and why taking course. Resulted in new course ACC 121 to replace and meet needs of students per their programs.
- 2012 to 2019: Demographic **Survey** of all students in **ACC285**, Capstone Course.

- Information helps us know our students and to develop appropriate curriculum, pedagogy, transfer articulations, and other opportunities for students.

Accounting Program Exit Survey-most significant results									
	F12-W15			F15-W17			F17-S19		
	#	%	85	#	%	59	#	%	60
Students that plan to continue education beyond ABS	66	78%		52	88%		54	90%	
Students transferring to NWU	61	72%		49	83%		52	87%	
Students interest in area of accounting work:									
Governmental	0	0%		5	8%		0	0%	
Tax	7	8%		10	17%		7	12%	
Management/Cost Accounting	49	58%		20	34%		41	68%	
Audit-public	4	5%		11	19%		12	20%	
Other Accounting	13	15%		10	17%		5	8%	
Other NON Accounting	7	8%		6	10%		7	12%	
Students interested in certifications:									
Certified Public Accountant	23	27%		34	58%		20	33%	
Certified Management Accountant	30	35%		18	31%		28	47%	
Other certification	26	31%		6	10%		12	20%	
Students feeling at least "Somewhat Prepared" for their future upon completion of Accounting Program:									
	77	91%		53	90%		54	90%	

**Takeaway:** What we see anecdotally is confirmed with data. A large majority of our students are seeking education and careers beyond the associates degree and our program focus should prepare them for such. We currently have two transfer tracks in our program and teach our courses at a level that meets transfer institutions' expectations. Our largest transfer partner is Northwood University so working closely with their 3+1 program is critical for our students' success. We will continue to include a NWU faculty member on our Advisory Committee and to serve on their Advisory Board.

#### NWU (transfer) Feedback/Results and Actions:

- 2007-08: Focus Group conducted of 3+1 NWU graduates, good feedback and details that we shared with NWU accounting faculty, developed capstone course ACC 285.
- 2008-09: Discussion with NWU Accounting Faculty Chair, our students are prepared for accounting classes when transferring in, exceeded standard.
- 2008-09: Graduate Surveys, standard not met, 50% of student completing first year accounting sequence transfer and earn a bachelor's degree, will look for more controllable statistics in future assessment.
- 2009-10: NWU 3+1 transfer students over a three-year period (2007-2009) earned higher GPA in their fourth year than NWU native students. Positive results, no action.

- 2010-11: Informal discussion with NWU faculty and area professional, Delta students need to complete internships. We will emphasize internships to our students and include it in our program's curriculum as an alternative.

Business Critical Thinking Skills Test (BCTST):

ACC 227W – Intermediate Accounting I & ACC 285 – Accounting Careers Capstone

- Fall 2012 – Fall 2017, BCTST, this external assessment was taken by students first in the Intermediate Accounting I class. Students were provided with results and participated in a discussion on the importance of critical thinking in the accounting profession. The standard was an Overall mean score of 25.5. This score was not met.
- The faculty in these courses had a difficult time helping students understand how to use the information and to take the assessment seriously. This was reflected in the short time a small number of students took to complete the 55-minute assessment. Additionally, a small number of students did not take the assessment.
- The assessment was discontinued in winter of 2018 due to the issues discussed above.

Overall

The Reasoning Skills Overall score describes overall strength in using reasoning to form reflective judgments about what to believe or what to do. High Overall scores are attained by test takers who excel in the sustained, focused, and integrated application of core thinking skills measured on this test, including analysis, interpretation, inference, evaluation, explanation, induction, and deduction. The Overall score predicts the capacity for success in educational or workplace settings which demand reasoned decision making and thoughtful problem solving.

Semester	N	Mean	Median	SD	SE Mean	Min	Max	Q1	Q3
FA17	19	20	20	5.3	1.2	10	29	16	26
WN17	29	20	20	5.4	1	7	29	18	25
FA16	47	19.3	20	4.8	0.7	10	27	16	24
WN16	15	19.1	20	4.9	1.3	12	26	15	23
FA15	17	20.1	19	5.7	1.4	9	30	16	24
FA15 b	22	18.2	18	4.6	1	10	29	15	22
WN15	21	20.2	21	4.8	1.1	10	27	19	24
FA14	43	19	20	4.5	0.7	9	26	15	23
WN14	18	21.4	22	6.1	1.4	9	30	16	27
FA13	38	17.7	18	5.4	0.9	9	28	13	22
WN13	17	21.2	21	3.7	0.9	16	27	18	25
FA12	62	21	23	4.8	0.6	9	30	17	24

Winter 2014 – Fall 2017, BCTST, this external assessment was taken by students as a follow-up to the same assessment taken in ACC 227W. The standard percent of improvement, in the overall, induction

and deduction scores, the discipline was looking for in students taking the assessment in ACC 227W and then again in ACC 285 was 25% for each category. The discipline would expect that 73% of students, taking the assessment twice, would improve.

The category improvement was met.

% of Total Number Improved Overall	60.00%
% of Total Number Improved Induction	46.25%
% of Total Number Improved Deduction	58.75%

60% of the students improved their score. The standard was not met.

As noted previously, this assessment has been abandoned due to lack of actionable results.

## UPDATE AND REVISIONS

### New Program Learning Outcomes, Assessment Map and Plan as of Fall 2023

PROGRAM CURRICULUM MAP		Academic Program: Accounting												
I = Introduced		Courses:												
P = Practiced with Feedback		ACC												
M = Demonstrated at the Mastery Level Appropriate for Graduation		211	212	214	215	219	220	227	228	229	230	233	235	286
Program Learning Outcomes:														
1	Present accounting information appropriately.	I	I	P		P	P	M	P	P	P	P	P	
2	Apply financial decision-making tools.	I	I		P	P	P	P	P	P	P	M	M	M
3	Interpret accounting report content.	I	I	I	P	P	P	P	P	P	P	P	P	M
4	Analyze data from current technologies.			I,P		I,P	M							

PROGRAM ASSESSMENT PLAN		Program: Accounting						
		When to Assess	What Direct and Indirect Evidence to Collect	Who Will Collect the Evidence	Please identify at least one ISLO that the evidence also assesses.			
Program Learning Outcomes:					Apply Skills and Knowledge	Think Critically	Communicate Effectively	Act Responsibly
1	Present accounting information appropriately.	2023-24	Acctg Cycle Projec	ACC 227-Intermediate 1	x			
2	Apply financial decision-making tools.	2024-25	Capstone Simulation	ACC 285-Capstone	x	x		
3	Interpret accounting report content.	2025-26	Simulation Results and Analysis	ACC 285-Capstone	x	x		
4	Analyze data from current technologies.	2026-27	Final Project	ACC 220-Data Analysis	x	x		

## SUMMARY CONCLUSION

- The Accounting Discipline is confident in our program due to the triangulation of results from multiple direct and indirect assessments over a sustained time-period. Most results are positive, and/or trending positively.



- We will continue our assessment activities annually to ensure a quality program for our students' success.