

11.

2012-13 Strengths: The group of students assessed during the 2012-2013 assessment cycle performed well. They are a cohesive group who work well together, ask many questions, and have a desire to learn. ACC 320 emphasizes problem solving using many of the end-of-chapter questions. Tests were a combination of conceptual, definition, theory and practical problem solving using multiple choice questions. Many of the questions were AICPA adapted, giving students practice with CPA exam questions in wording and format. Exams were administered in two chapter increments, so students didn't have a huge amount to study and retain for any one test. Most students appreciated the use of excel for this type of learning and became quite proficient. All homework was submitted electronically through email as excel attachments. Quizzes were administered for each chapter, and were intended to familiarize students to the types of questions they would see on the exams.

2012-13 Weaknesses: The Accounting faculty continues to question the amount of guidance to provide to students. Currently, the faculty make available excel files for all in-class problems providing all students access to class materials regardless of attendance. Students also take their exams in Blackboard to allow ample time to finish the exams. Fifty minutes in a classroom is not enough time, usually, to complete a comprehensive accounting exam. Tests were completed outside of class. Exam questions were randomly chosen by a test bank for each student. Even though no two students had the same exam, there is no way to guarantee that students did not work together on the exams. Furthermore, all exams are open book, open note. Students are expected to complete the exams individually, and exam scores should reflect individual performance, however, the integrity of the exam format is questioned.

2012-13 Action plans: Accounting faculty believe the benefits of providing excel files to the students outweigh the costs and plan to continue this practice. Most students appreciate the extra examples and use the files to help with homework and exams. The conscientious student will learn from these examples. The less motivated student may use them as a crutch.

In the future the use of Respondus Lockdown or CFLAT will be considered to proctor exams.

General Education requirements were revised during the 2012-2013 year, presenting an opportunity to add ACC 321 to the IT – Accounting curriculum. Given this curriculum revision, the Accounting faculty recommends assessing CVP Analysis and Product Costing in ACC 320, and Budget Analysis and Reporting in ACC 321.

Direct Assessment #2: The faculty assessed this outcome in ACC 320, Cost Accounting I, winter 2013, using a final project. The faculty rated the proficiency of students using the following criteria for assessment.

Performance Criteria	Assessment Method	Measurement Scale	Minimum Acceptable Performance	Results (12-13)
Determine product cost using job or activity-based costing.	Final project	1 – 4 Proficiency Scale	80% achieve	

Table 3: Assessment Results for PSLO #11 in ACC 320

Note: The final project used in ACC 320 this term did not include product costing or CVP analysis.

Strengths: The final project successfully tied many of the course concepts together. This project also stretched students' excel ability. As a whole, this group did well and met Accounting faculty standards.

Weaknesses: This is the first time a project in ACC 320 has been used for assessment purposes. The project chosen did not adequately cover product costing and CVP analysis.

Actions: Given that general education requirements were revised during the 2012-2013 year, it is likely that this 2nd direct assessment will move to that course during the next assessment cycle.

based system. True-to-life paper forms and documents are used to demonstrate revenue, expenditure, fixed asset and payroll cycles. The manual maintenance of general journals, subsidiary and general ledger is included. With manual systems comes manual controls and the students must plan for and analyze the best way to incorporate these controls. After manually closing the month and year periods, the students proceed with installing an application to perform the same tasks previously accomplished with the manual exercises. The software application provides the opportunity to realize the benefits of both automation and enhanced internal controls.

Parallel with the final project the Accounting Information Systems (AIS) book

included in the Information Technology – Accounting curriculum lacked relevance to the major.

Students in the Information Technology –

ISLO #3: Professionalism & Ethical Practice

Professionalism Assessment: The faculty assessed professionalism using the Oregon Tech Student Professional Evaluation Form and performance criteria provided by the Director of Assessment. The faculty rated the proficiency of students using the following criteria for assessment. Note: the below results include both Accounting majors and Information Technology – Accounting majors.

Performance Criteria	Assessment Method	Measurement Scale	Minimum Acceptable Performance	Results
Timeliness	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	100% (11/11)
Quality-content	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	91% (10/11)
Quality-delivery	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	91%

Table 8: Assessment Results for Information Technology-Accounting Professionalism ISLO

VI. Changes Resulting from Assessment

Closing the loop:

PSLO #9:

**Information Technology - Accounting
SLO-Curriculum Map**

SLO #3: The student will demonstrate knowledge of managerial accounting concepts.

Courses that are shaded below indicate that the SLO above is taught in the course, students demonstrate skills or knowledge in the SLO, and students receive feedback on their performance on the SLO.

I = Introduced R = Reinforced E = Emphasized

	Fr.	Soph.	Jr.	Sr.
Fall	MATH 111	ACC 201	ACC 331	ACC 411
	PSY 201	MATH 361	BUS 356	ACC 435
	WRI 121	MIS 311		

**Information Technology - Accounting
SLO-Curriculum Map**

SLO #4: The student will demonstrate knowledge of auditing concepts.

