Management Accounting Option[1]
Annual Assessment Report
2014-2015

I. Program History

The Management ±Accounting degree was first offered at OIT in 1995, and provides students with a background in general business, financial accounting, tax accounting and managerial accounting principles. It is designed to prepare students for careers in both public and private accounting. The degree also provides students with the accounting coursework required to sit for the Certified Public Accountant (CPA) exam and for the Certified Management Accountant (CMA) exam.

This Management ±Accounting degree option is offered at the Klamath Falls campus. Current enrollment is 34 s

(3) The Management ±Accounting degree program prepares students to enter into accounting positions in private, public or governmental organizations.

Student Learning Outcomes:

The Management ±Accounting program assesses student learning at three levels: at the institutional level, at the department level, and at the program level. Institutional student learning outcomes and assessments are directed by 2UHJRQ 7HFK¶V $VVHVVPHQW ([HFXWLYH &RPPLWWH
Department also assesses seven core student learning outcomes (listed below) in accordance with IACBE guidelines and four student learning outcomes specific to the Management - Accounting program.

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may be found on the Oregon Tech website. Program-specific student learning outcomes (PSLOs) and ISLO data specific to the Management Department and the Management ±Accounting program are the subject of this report.

Upon completion of this program, Management - Accounting graduates will be able to:

1. Explain the major concepts in the functional areas of accounting, marketing, finance, and management.
2. Evaluate the legal, social, and economic environments of business.
3. Describe the global environment of business.
4. Describe and explain the ethical obligations and responsibilities of business.
5. Apply decision-support tools to business decision-

III.

Assessment Results:

ETS Major Field Test in Business Results for the Information Technology Accounting Option and Management Accounting Option by Student

Strengths:
Students demonstrated aptitude above the 70th percentile in all areas

Performance Target/Criteria: 80% of students score a 3 or 4 on each learning-outcome-related performance criteria (using a 1-4 proficiency scale).

Assessment Results:

Comprehensive Case Study Results for the Information Technology Accounting Option and the Management Accounting Option by Student

Assessment Results for Comprehensive Case Study in ACC 465 and BUS 478

Strengths:

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A common case was used across all disciplines for this assessment. The case study was only one of five used in the class. The Business Strategy
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group were better than in years past and students ¶motivation to perform well was adequate.

Weaknesses:

The topics in this common case (Google, Inc.) were not related to accounting or a lot of the topics in our core learning outcomes. Faculty would like for more core outcomes to be assessed, especially in the areas of accounting and finan3JETBT4ev57(c)4(c TJET Tm/sT6BTTBT1 0 0 6(y)22( )-3(i)-5(n)-6

Strengths:
Most students analyzed and implemented a computerized accounting system for their clients. A few of the projects were adequate and students

lacking skills, which correlates with their performance in the senior project area.

Action Plans:

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require reform. Students will need to sell themselves to get their first jobs, and having confidence in their abilities might enable them to secure employment. We also would like to re-assess with a similar survey two to three years after graduation to see if their self-assessment results change.

Students named ACC 405, MIS 275, BUS 308, PSY 347, and PSY 201 as least valuable, primarily because they lack relevance. Some courses were described as being too easy.

Students expressed real-world senior projects as being a valuable experience but feel internships are valuable also.

The greatest strength of the degree program was touted as being faculty with different teaching styles as well as the content of their courses.

Students described the greatest weaknesses of the program to be scheduling, and specifically requested more trailer courses. They would also like more laboratory space.

Students think prior teaching experience should be a requirement for hiring faculty and did not feel adjuncts are good instructors.

Students feel the syllabi, texts and materials used in courses are relevant and effective, but would like some flexibility.

Students feel they will be able to get a job and that the degree is well connected with the local market. Some would like more help with career/internship placement and with finding senior projects.

Students feel they should have more social involvement and requested the accounting club be renewed.

Strengths:
Students overall were happy with their educational experiences and the courses in their curriculum and thought they could secure gainful employment in a degree related field.

Weaknesses:
This group did not have significant complaints about their program and seemed a content group.

Action Plans:
A second auditing course would be beneficial to the program as a required course. We also hope to include a research methods course. We would like to implement a follow up survey to assess how graduates feel once they are in the workplace for a few years.

- Have two faculty score the case study chosen for assessment purposes
- Develop some system to keep in touch with recent graduates for the purpose of sending a survey two to three years after graduation
- Discuss incentives for good performance on the ETS exam
- Recommend campus workshops to students as they arise

From our 2013/14 action plans, we would still like to pursue:

- The development of a second auditing course
- Possible inclusion of a research methods course in the program

VI. Changes Resulting from Assessment

Closing the loop:

Faculty are still considering adding two additional courses to the accounting curriculum. A second auditing course (new) would be required during the winter quarter of the senior year and a business research course (BUS 496 or BUS 497) will be incorporated into the curriculum during spring term of the senior year. Staffing issues continue to delay the development of the auditing course. Faculty made some effort to establish Linked In connections with students with the goal of a future survey in mind.

The Management Department assesses student learning at three levels: at the institutional level, at the departmental level, and at the program level. Institutional student learning RXWFRPHV ,6/2V DQG DVVHVVPHQWV DUH GLUHFWHG E\ ecutive Committee with one or two ISLOs assessed each year. For the past seven years, the Management Department conducted department-level assessment (SLOs) in accordance with IACBE guidelines and program-level assessment (PSLOs) in accordance with Northw HVW¶V &RPPLVVLRQ RQ &ROOHJHV DQG 8QLYHUVLWLH Given UHFHQW FKDQJHV WR ,$&%(¶V DFFUHGLWDWLRQ SURFHVV its Outcomes Assessment Plan upon the recommendation of IACBE during the self-study year. Previously, PSLO assessment occurred throughout our programs, not necessarily at the program exit. To align with IACBE expectations the department moved all PSLO assessment to the program exit. Now, at both the department level and at the program level, the Management Department assesses eight core student learning outcomes (SLOs) annually in accordance with IACBE guidelines. ISLO data for the institution, and past 36/2 GDWD IRU WKH 0DQDJHPHQW 'HSDUWPHQW DUH DYD (http://www.oit.edu/faculty-staff/provost/islo).

Historically, the Management Department has used the ETS Major Field Test in Business and a Comprehensive Case Study to assess student learning at the department level. These two assessments continue to be used and the data are reported by department and by program. Additionally, the department revised its assessment of the senior experience to better meet IACBE program assessment requirements. During fall term faculty revised the rubric used in the senior experience. The rubric performance criteria, as reported above, are now uniform across all Management programs, however, performance criteria definitions vary by program enabling the department to report broadly at the department level while also assessing program-specific learning by major. It should be noted that these revisions occurred fall term while students were already working on their projects. Although not drastically different from previous expectations, rubric scores are likely lower than normal given the shift in expectations midterm. Students were assessed, for classroom purposes, using the rubric presented to them on the first day of class. The revised rubric was used solely for this self-study. The

Management - Accounting
SLO-Curriculum Map

SLO #2: The student will demonstrate knowledge of the Internal Revenue Code.

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				

Management - Accounting
SLO-Curriculum Map

Management - Accounting
SLO-Curriculum Map

SLO #4: The student will demonstrate knowledge of auditing 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

	Student's project does not clearly meet the requirements of the senior project outline. Students may not have appropriate sponsorship. Student does not clearly outline the project requirements or may not be up to professional standards. Risks and CSFs may be incomplete.	Students project scope does have appropriate sponsorship, however does not provide enough detail to clearly define the scope. It may be unclear if the project meets the entire scope asked for in the sr. project documentation. Student outlines project requirements. Requirements may not be professionally outlined with insufficient information on Risks, Strategies as well as CSFs.	Students may not have a company sponsor however their project provides a sufficient scope and depth to demonstrate the mastery of the solution and technologies. Student Outlines Project Requirements, an appropriate approach to completion, Risks and Strategies as well as the critical success factors	Company information is provided and relevant. This may include background information, industry characteristics, appraisal of the health of the organization, or other pertinent information. Student Outlines Project Requirements, an appropriate approach to completion, Risks and Strategies as well as the critical success factors
	Student does not demonstrate the fundamental understanding of the project management process. However the student makes an attempt at	Student Demonstrates a understanding in the PM process. <u>However may be missing some elements</u> that do not hinder the project process and development.	Student Demonstrates in the PM process. <u>However may be missing minor elements</u> that do not hinder the project process and development. Planning	Planning Student completed areas of the SDLC that were appropriate to the planning for the scope of their project. Research Lit Review

Proper documentation of communication by all stakeholders involved. This may be a separate document however must be documented. Students may not have their documentation clearly organized.

by all stakeholders involved. This may be a separate document however must be professionally

the usability of the solution.	Student must show an acceptable implementation plan and conversion strategy. Student's solution must be implemented, working and accepted by their project sponsor.	Student must show an industry acceptable implementation plan and conversion strategy. Student's solution must be implemented, working and accepted by their project sponsor.	implementation plan and conversion strategy. Student's solution must be implemented, working and accepted by their project sponsor. Student's solution
	Student's solution should work without any problems and contain of the features outlined in the project proposal from the current scope requirements.	Student's solution should work without any problems and contain all of the features outlined in the project proposal from the current scope requirements.	

Knowledge of
GAAP
Knowledge of
IRS code
Knowledge of
auditing
concepts
Knowledge of

ACC 465 Assessment Case Rubric

Criteria	Exceeds Standard	Meets Standards	Nearly Meets Standards	Does Not Meet Standards
Company Background and				