

**DEPARTMENT REPORT
OF
PROGRAM LEARNING OUTCOMES ASSESSMENT**

Department: Accounting

Program (Degree): Accounting

Type of Degree: X AAS AA AS ATS AI
 _____ _____ _____ _____ _____ S

Chairperson: Mary Beth Govan
2001

Date: April 23,

Person(s) Interviewed: Mary Beth Govan

- I. **Program Curriculum:** A description of the basis for the program curriculum (i.e., how it is derived and validated). Include accreditation organizations, advisory committees or external groups that influence curriculum. Describe curriculum review activities including the review of course master syllabi*.

The Accounting curriculum is standard across post-secondary institutions therefore changes are infrequent. College-level accounting curriculum always include courses in accounting principles, intermediate accounting, cost/managerial accounting, taxes, auditing and accounting systems.

The American Accounting Association and the American Institute of CPAs continue to influence the curriculum of the program. The department also follows the activities of the State Board of Accountancy the Ohio Society of CPAs which may influence curriculum changes. Curriculum issues are also tracked through involvement with The Accounting Association of Two-Year Colleges (TACTYC) which is a regional organization. Recent changes at the State Board are in line with current curricular offerings in the Accounting program.

The department has not reconciled the issue of methodology of instruction in accounting mentioned in the last interview. Wright State University and the University of Dayton are taking a "user approach," but it is not clear that this is more effective, particularly for accounting majors. The Sinclair accounting faculty have elected not to employ the

user-based approach, in part because neither the faculty nor the accounting community has been able to reach consensus. This decision places greater emphasis on appropriate instruction for student majors, not for other business (but non-accounting) majors in ACC 111, 112, 113. The issue is still under discussion. Other accounting programs are being observed to determine best practices. Employers of Sinclair Accounting graduates do not support the “user approach.”

The accounting advisory committee has met with the faculty during the December and June 2000. This review suggested no major changes in the curriculum. The department was encouraged to continue to focus on the development of teamwork, time management skills, and the ability to think and act logically. The Business Technologies division does not rely solely on the advisory committees for input regarding curriculum changes. Students and employers also offer feedback to the department which influences curriculum, as do professional bodies mentioned above.

Computer applications within courses continue to be utilized including spreadsheets, databases and integrated software packages. All master syllabi have been updated as of Fall, 2000.

* Note: Every department is required to review Master Syllabi and Program Learning Outcomes a minimum of every two years.

II. Program Learning Outcomes: A description of what you intend for students to know (cognitive), think/feel (affective), or do (psychomotor), when they have completed your degree program. A suggested manageable number of outcomes should be in the range of five to ten. Describe Program Learning Outcomes review activities*.

No revisions have been made to the program learning outcomes since the last interview. Updates with respect to the BIS program have been made and are reflected below.

An entry-level graduate with an Associate of Applied Science Degree in Accounting from Sinclair Community College will be able to:

Learning Outcomes	Related Courses
1. Demonstrate effective verbal and communication in a business setting.	ENG 111, 112, 131, 132; COM 211, 225

Learning Outcomes	Related Courses
2. Apply mathematical skills to formulate and solve problems.	MAT 116, or 121, 122
3. Describe and apply general business knowledge and skills.	FIN 201, 202, 203; LAW 101, 102; MAN 105, 205, 255; MAR 201; Business Electives
4. Develop an understanding of human creativity and its relation to society.	Humanities Elective
5. Apply the principles of financial accounting, managerial accounting, cost accounting, and tax accounting.	ACC 111, 112, 113, 210, 211, 212, 221, 212, 235,
6. Prepare and interpret financial statements.	ACC 201, 202; 203, FIN 215
7. Demonstrate proficiency in personal computer operations and applications.	BIS 160, BIS 244; ACC 115, 240
8. Demonstrate ability to use analytical problem-solving methods.	ACC 203, 212, 222

III. **Assessment Method(s)**: A measurable indicator of success in attaining the stated learning outcome(s). The methodology should be both reliable and valid. Please describe in detail.

- a. Formative Assessment Method(s) and Description: a measurable indicator of success in attaining the stated learning outcome(s).

Formative assessment is completed on a course-by-course basis using methods that are appropriate for student performance evaluation. Projects are used in several courses as a method of formative assessment. Projects in ACC 113 (Principles III) require students to use knowledge from accounting principles (ACC 111-112). Projects in ACC 115 (PC Applications) require students to use knowledge from ACC 111 (Principles I). For students who continue in the program past ACC 113, ACC 201-203 assess the principles sequence. ACC 211, Cost Accounting I, includes assessments of skills from ACC 113 (Principles

III). ACC 240 (Systems Project) requires students to apply accounting theory in completing the projects throughout the course. Student majors following the sequence above are moved gradually from simpler to more complex projects and analysis.

Assessment projects require specific practice set applications and some brief report writing. Official assessment projects provide students with a trial balance and narrative. Based on the information given students must make informed accounting decisions and demonstrate how to apply the appropriate techniques. Thought processes are represented in their working papers.

- b. Summative Assessment Method(s) and Description: a measurable indicator of end-of-program success in attaining the stated program learning outcome(s).

Summative assessment is completed via end-of-sequence courses. Three courses serve as capstone: ACC 203 for Intermediate Accounting, ACC 212 for Cost Accounting, and ACC 222 for Tax Accounting. Each of these courses represents curriculum which is now required in the current degree program. End-of-sequence course modules, which are used for assessment, all require the use of computers and emphasize teamwork. Projects, case studies, and writing assignments are used in various combinations in each of the capstone courses.

ACC 203 is a standardized course in that only one instructor from the department teaches it. This is not necessarily true for ACC 222 and ACC 212 which may have more than one instructor. Evaluation in these courses may be more instructor specific. There are no departmental guidelines for assessing ACC 212 and 222, although development of such criteria is under consideration.

Summative assessment information is obtained on an informal basis from employers, but it is not as standardized or objective as it might be. Sinclair accounting students are very much in demand, so it is known that the program is well regarded in the community.

Student follow-up is done informally with individual students. It is known from direct contact with students that those graduates who sit for the CPA pass it on a regular basis. Tracking of transfer students is based on interaction with Wright State University and University of Dayton, but is not conducted on a systematic basis. Departmental interactions with Wright State provide the best information on student follow-up at that institution.

IV. Results: A description of the actual results of overall student performance gathered from the summative assessment(s). (see III.b.)

Student performance in ACC 115 shows a broad range of competence.

Students in ACC 240 do quite well.

Students seem to struggle with issues of critical thinking and independent learning. Students need to be weaned off instructors' direction and be better prepared for the independent application they will be required to do upon degree completion. Feedback indicates that learning how to learn is a challenge for students.

V. Analysis/Actions: From analysis of your summative assessment results, do you plan to or have you made any adjustments to your program learning outcomes, methodologies, curriculum, etc.? If yes, describe. If no, explain.

The department is moving to make the student experience more "real" to the work world.

The department is offering more options for alternative learning formats. The Accounting principles sequence is offered traditionally, as well as, through TV Sinclair, Web and the Electronic College.

Most of the changes or modifications that have been made in instruction are based on what instructors identify as issues when evaluating student assignments in the end-of-sequence courses. Changes made to the curriculum or changes in emphasis areas (i.e., our decision to add a spreadsheet section in some of the courses) are due to regular departmental workings and continuous quality improvement efforts. The capstone assessment points to the need to boost independent learning. Program review and program improvement are typically based upon faculty evaluation of what happens in the classroom and upon their knowledge of what is occurring in the community and in the profession.

Faculty have made the following changes to courses: one instructor is using more theory and less practice during class time along with experimenting with certain aspects of process learning techniques and utilizing Web chats for class discussions. Internet research activities are now required by several instructors. Group work is used in many courses for both in-class and out-of-class assignments.

The department would like to know how the approach to teaching affects the success of Sinclair transfer students, but tracking transfer students once they go on to the four-year program is difficult. Students

who intend to major in accounting at the bachelor level follow the parallel program, not the AAS degree. Assistance is needed in providing department-level survey data on transfer success as well as from employers of Sinclair Accounting students. There are hopes that R16 might assist in tracking ACC students.

Finally, the department is looking to do more with accounting “systems.” Additional planning must be undertaken before implementation can occur.

VI. General Education: A description of where and how within the major the three primary general education outcomes* (communication, thinking, values/citizenship/community) are assessed.

- a. Where within the major do you assess written communication? Describe the assessment method(s) used. Describe assessment results if available.

The current chair was on the sub-committee that helped to design the written communications checklist. It is used to assess writing in ACC 202 and in the Cost Accounting classes. Students are asked to summarize an article from the Wall Street Journal. Feedback is given to the students with respect to writing clarity and effectiveness. Student writing sometimes reveals critical thinking problems. Students do not seem familiar with how to indicate possession using the apostrophe “s”. Evaluation of writing is instructor specific; therefore, other faculty may not use the written communication checklist for evaluation of student writing.

- b. Where within the major do you assess oral communication? Describe the assessment method(s) used. Describe assessment results if available.

Students are not required to make oral presentations as a part of this program outside of their COM course. The accounting students exhibit a general reluctance toward public speaking. Discussion and team projects are used as tools in learning.

- c. Where within the major do you assess thinking? Thinking might include inventing new problems, seeing relationships and/or implications, respecting other approaches, demonstrating clarity and/or integrity, or recognizing assumptions. Describe the assessment method(s) used. Describe assessment results if available.

Thinking is an essential aspect central to the accounting curriculum in all areas. While we are pleased with the change in the level and quality of

student thinking, there remains room for further development. Improvements could be made with respect to case analysis and choices making.

- d. Where within the major do you assess values/citizenship/community? These activities might include behaviors, perspective, awareness, responsibility, teamwork, ethical/professional standards, and service learning or community participation. Describe the assessment method(s) used. Describe assessment results if available.

The emphasis on values and ethics is particularly important in the tax, cost and auditing classes, as that would be in line with professionalism and legal liabilities that are part of that course content. Students have opportunity for involvement in professional accounting organizations. Recruiting or career nights expose students to professional expectations.

- * Note: The oral communication checklist and the written communication checklist developed by the General Education Committee were adopted for college-wide use during the 1997-98 academic year by Academic Council. Thinking Guidelines developed by the General Education Committee are being piloted by faculty during the 1998-99 academic year.

VII. Recommendation(s)/Comment(s):

Assistance is needed in obtaining accounting student transfer information and employer feedback.