

Accounting Assessment Plan
AY 2016/2107 through AY 2020/2021

(Schedule assumes targets are met each time data is collected.)

<p>Outcome 1.1</p> <p>Students are able to describe the language and procedures associated with financial accounting</p>	<p>Measure: Exam questions</p> <p>Details/Description: Multiple choice questions from exams in ACCT 302.</p> <p>Target: 80% of the students will perform at or above the developing level of achievement. (a score \geq 85% is superior, a score between 70 and 85% is satisfactory, a score of 55-70% developing, a score below 55% is deficient).</p> <p>Implementation Plan: Spring 2017, Spring 2020</p> <p>Responsible Individual(s): J. Sanders or course instructor</p>
<p>Outcome 1.2</p> <p>Students are able to define cost accounting theory and concepts.</p>	<p>Measure: Short problems</p> <p>Details/Description: Performance on short problems from ACCT 311 final exam.</p> <p>Target: 80% of the students will perform at or above the developing level of achievement. (a score \geq 85% is superior, a score between 70 and 85% is satisfactory, a score of 55-70% developing, a score below 55% is deficient).</p> <p>Implementation Plan: Fall 2018, Fall 2021</p> <p>Responsible Individual(s): A. Czyzewski or course instructor</p>
<p>Outcome 1.3</p> <p>Students are able to define the terminology of tax accounting</p>	<p>Measure: Test questions</p> <p>Details/Description: ACCT 404 test questions.</p> <p>Target: 80% of the students will perform at or above the developing level of achievement. (a score \geq 85% is superior, a score between 70 and 85% is satisfactory, a score of 55-70% developing, a score below 55% is deficient).</p> <p>Implementation Plan: Fall 2016, Fall 2017, Fall 2019</p> <p>Responsible Individual(s): M. Harmon or course instructor</p>
<p>Outcome 1.4</p> <p>Students are able to identify audit and assurance concepts.</p>	<p>Measure: Exam questions</p> <p>Details/Description: Variety of exam questions from ACCT 415 final exam.</p> <p>Target: A score of 75% or better will be achieved by at least 70% of the students.</p> <p>Implementation Plan: Spring 2018, Spring 2021</p>

	<p>Responsible Individual(s): M. Cohen or course instructor</p>
<p>Outcome 2.1</p> <p>Students are able analyze, evaluate, and synthesize information for financial reporting.</p>	<p>Measure: Exam questions</p> <p>Details/Description: Final exam questions in ACCT 301.</p> <p>Target: 80% of the students will perform at or above the developing level of achievement. (a score \geq 85% is superior, a score between 70 and 85% is satisfactory, a score of 55-70% developing, a score below 55% is deficient).</p> <p>Implementation Plan: Fall 2016, Fall 2019</p> <p>Responsible Individual(s): J. Sanders or course instructor</p>
<p>Outcome 2.2</p> <p>Students are able analyze, evaluate, and synthesize information to solve cost accounting problems.</p>	<p>Measure: Short problems</p> <p>Details/Description: Performance on short problems from ACCT 302 final exam.</p> <p>Targets: 80% of the students will perform at or above the developing level of achievement. (a score \geq 85% is superior, a score between 70 and 85% is satisfactory, a score of 55-70% developing, a score below 55% is deficient).</p> <p>Implementation Plan: Fall 2017, Fall 2020</p> <p>Responsible Individual(s): A. Czyzewski or course instructor</p>
<p>Outcome 2.3</p> <p>Students are able to analyze information and apply tax principles to solve taxation problems</p>	<p>Measure: Tax return preparation</p> <p>Details/Description: Performance preparing a tax return in ACCT 404. Assessed using a grading rubric.</p> <p>Target: A score of 75% or better will be achieved by at least 70% of the students. Alternatively, 80% of the students will perform at or above the developing level of achievement. (a score \geq 85% is superior, a score between 70 and 85% is satisfactory, a score of 55-70% developing, a score below 55% is deficient).</p> <p>Implementation Plan: Fall 2016, Fall 2019</p> <p>Responsible Individual(s): M. Harmon or course instructor</p>
<p>Outcome 2.4</p> <p>Students are able to consider internal controls to properly plan an audit and assess the financial statements for risk of material misstatement due to errors or fraud.</p>	<p>Measure: Practice set</p> <p>Details/Description: Students complete an audit risk assessment case and submit a paper in ACCT 415; assessed using grading rubric.</p> <p>Target: A score of 75% or better will be achieved by at least 70% of the students.</p> <p>Implementation Plan: Spring 2018, Spring 2021</p> <p>Responsible Individual(s): M. Cohen or course instructor</p>

<p>Outcome 3.1</p> <p>Students are able to determine technological threats to the accounting systems and identify applicable controls to mitigate risks.</p>	<p>Measure: Exam questions</p> <p>Details/Description: Performance on multiple choice questions from an exam in ACCT 313.</p> <p>Target: A score of 75% or better will be achieved by at least 70% of the students.</p> <p>Implementation Plan: AY 2018/2019</p> <p>Responsible Individual(s): S. Moncada or course instructor</p>
<p>Outcome 3.2</p> <p>Students are able to use applicable technology tools to evaluate and present accounting information.</p> <p><i>(former outcome 3.2 and 3.3 merged and reworded)</i></p>	<p>Measure: Access Project</p> <p>Details/Description: Computer related projects in ACCT 313; assessed using a grading rubric.</p> <p>Target: A score of 75% or better will be achieved by at least 70% of the students.</p> <p>Implementation Plan: AY 2017/2018, AY 2020/2021</p> <p>Responsible Individual(s): S. Moncada or course instructor</p>
<p>Outcome 3.3 <i>(formerly 3.4)</i></p> <p>Students are able to execute business processes involved in an accounting cycle essential to using integrated accounting software.</p>	<p>Measure: Project</p> <p>Details/Description: Students complete a Sage 50 project in ACCT 313; assessed using a grading rubric.</p> <p>Target: A score of 75% or better will be achieved by at least 70% of the students.</p> <p>Implementation Plan: AY 2017/2018, AY 2020/2021</p> <p>Responsible Individual(s): S. Moncada or course instructor</p>
<p>Outcome 3.4 <i>(formerly 3.5)</i></p> <p>Students are able to use generalized audit software to simulate audit processes.</p>	<p>Measure: Audit practice set</p> <p>Details/Description: Students use ACL software to complete an audit practice set in ACCT 415.</p> <p>Target: A score of 75% or better will be achieved by at least 70% of the students.</p> <p>Implementation Plan: Spring 2016, Spring 2019</p> <p>Responsible Individual(s): M. Cohen or course instructor</p>