

Associate of Applied Science (AAS)

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Goal 5-Demonstrate an understanding of fundamental tax laws and prepare an individual income tax return.
Objective 5.1-Complete a comprehensive individual income tax return project utilizing Internal Revenue Service code.
Goal 6- Demonstrate competency in using computer technology in the accounting processing cycle.
Objective 6.1- Complete a comprehensive, hands project utilizing an accounting software application.

## Assessment Measures

For the purposes of this plan, an assessment measure is a procedure, protocol, or exercise that is reasonably objective, repeatable over time, and can be used to measure direct (student work) outcomes.

A description of the measures used in the assessment of the student learning outcomes and their implementation are summarized in Table 2 below. The measures and their relationships to the student learning outcomes are listed in Table 1, above. They will be measured at the course level.

Table 2: Assessment Measures and Administration

Measure	Description	Frequency/ Start Date	Collection Method	Administered by
Direct Course Level Measure	Student work completed at the course level designed to measure the level of the program objective mastery.	Fall and Spring semesters beginning AY 2022. All objectives will be measured on a rolling 3 year basis.	Evaluation by course instructors	Course Instructors

## Assessment Process

### General Implementation Strategy

UAA, MSC, and Kodiak administration is responsible for:

- Providing sufficient financial and staff support for the development, implementation, and maintenance of this plan.
- Ensuing faculty assessment efforts are appropriately reflected in annual workload agreements.

The Accounting faculty are responsible for

- Undertaking assessment efforts as an integral portion of teaching activity.
- Assessing individual student work at the course level.

- Participating in meetings to discuss assessment data and offer recommendations for program involvement.
- Providing the Program Director with information on a timely basis so they can meet their information processing deadlines.

#### Assessment Cycle

All objectives will be assessed in a three-year cycle. Year 1 begins in AY 2021-2022. The schedule is as follows:

Year 1: ACCT-

3. The Program Director will summarize and analyze the data and complete the Annual Academic Assessment Survey with the information that is available to them by the June 15 deadline	Program Director
4. The Program Director will share results with other faculty teaching in the certificate program, add the status of recommendations previously adopted, and proposed recommendations to be considered. The Program Director will submit the Assessment Report no later than October 15.	Program Director

\*Note while the Assessment Handbook lists a deadline for Annual Academic Assessment Surveys of June 15, this deadline is not without additional funding. Data collection cannot be completed until the end of the spring semester and the Program Director is off contract until the fall contract period.

### Program Changes

Proposed program changes may be any action or change in policy that the faculty deems as being necessary to improve performance relative to program objectives and outcomes. Recommended changes should also consider workload (faculty, staff, and students), library, facilities, and other relevant constraints. A few examples of proposals that could be made include:

- Recommended changes in course content, scheduling, sequencing, prerequisites, delivery methods, etc.
- Changes in faculty/staff assignments
- Changes in advising methods and requirements
- Addition and/or replacement of equipment
- Changes to facilities

### Description of Faculty Involvement

As discussed in the previous sections, faculty will have the following roles in the assessment process:

- The Program Director will be responsible for writing and revising the Assessment Plan in consultation with the certificate program faculty.
- Faculty members teaching courses will be responsible for determining how they will measure the program objective(s) taught in their courses. They will also be responsible for collecting data to be measured.
- The Program Director in conjunction with course instructors will develop recommendations and action plans for certificate program improvement.
- The Program Director will be responsible for writing and submitting the Annual Academic Assessment Survey no later than June 15th and the Assessment Report no later than Oct



## Appendix A: Course level direct assessment

Any of these factors can distort results for individual students or classes. However, data will be evaluated for patterns over time to make decisions that benefit student learning in the program.

How to interpret the data:

COVER SHEET  
Course Level Direct Assessment  
Objective 1.1  
ACCTA230 Workpaper Preparation & Presentation

Objective Measure:

Objective 1.1-Prepare working papers to document analysis of ~~year~~ account balances.

Artifact:

Please indicate which of the following artifacts you utilized to assess student learning of the above objective:

Written Papers	Case Analysis	Group Projects	Exams
Quizzes	Oral Reports	Other (specify)_____	

Assessment:

Did the student meet the expectations?	Met	Not met
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COVER SHEET  
Course Level Direct Assessment  
Objective 1.2  
ACCTA230 Workpaper Preparation & Presentation

Objective Measure:

Objective 1.2 Prepare financial statements developed from an accounting information system.

Artifact:

Please indicate which of the following artifacts you utilized to assess student learning of the above objective:

Written Papers	Case Analysis	GroupProjects	Exams
Quizzes	Oral Reports	Other (specify)_____	

Assessment:

Did the student meet the expectations?	Met	Not met
--	-----	---------

## Appendix B: Course level direct assessment

### ACCT-A101 Principles of Financial Accounting I

#### Measure Description:

Course instructors will measure the following degree program objectives in this course:

Objective 2.1 Prepare appropriate journal entries to record business transactions using the double-entry accounting system and generally accepted accounting principles and assumptions.
Objective 2.2 Review account balances and prepare appropriate period adjusting entries utilizing generally accepted accounting principles and assumptions.
Objective 3.1 Demonstrate the ability to record and post accounting transactions into appropriate journals and ledgers.
Objective 3.2 Identify and discuss major internal control principles.

Instructors may choose from the following instruments to assess student learning outcomes:

Instrument	Description
1. Written Papers	Compose varied length papers as part of business course assignments.
2. Case Analysis	Analyze aspects of a business case; develop conclusions and/or recommendations.
3. Group Projects	Work in teams to produce a product (report, software, presentation, business plan, etc.).
4. Quizzes	General course or specific course objective measurement quizzes.
5. Oral Reports	Individual reports delivered orally
6. Practice Sets	

Factors that affect the collected data:

COVER SHEET  
Course Level Direct Assessment  
Objective 2.1  
ACCTA101 Principles of Financial Accounting I

Objective Measure:

Objective 2.1-Prepare appropriate journal entries to record business transactions using the double entry accounting system and generally accepted accounting principles and assumptions.

Artifact:

Please indicate which of the following artifacts you utilized to assess student learning of the above objective:

Written Papers	Case Analysis	Group Projects	Exams
Quizzes	Oral Reports	Other (specify)_____	

Assessment:

Did the student meet the expectations?	Met	Not met
--	-----	---------

COVER SHEET  
Course Level Direct Assessment  
Objective 2.2  
ACCTA101 Principles of Financial Accounting I

Objective Measure:

Objective 2.2 Review account balances and prepare appropriate ~~period~~ adjusting entries utilizing generally accepted accounting principles and assumptions.

Artifact:

Please indicate which of the following artifacts you utilized to assess student learning of ~~the~~ above objective:

Written Papers

Case Analysis

Group Projects

Exams

Quizzes

Oral Reports

Other (specify) \_\_\_\_\_

Assessment:

Did the student meet the expectations?

Met

Not met



COVER SHEET  
Course Level Direct Assessment  
Objective 31

ACCT







COVER SHEET  
Course Level Direct Assessment  
Objective 4.1  
ACCTA225 Payroll Accounting

Objective Measure:

Objective 4.1-Calculate appropriate gross wages and salaries, along with appropriate payroll tax withholdings and employer expenses.

Artifact:

Please indicate which of the following artifacts you utilized to assess student learning of the above objective:

Written Papers

Case Analysis

Group Projects

Exams

Quizzes

Oral Reports

Other (specify)\_\_\_\_\_

Assessment:

Did the student meet the expectations?

Met

Not met



COVER SHEET  
Course Level Direct Assessment  
Objective 4.3  
ACCTA225 Payroll Accounting

Objective Measure:

Objective 4.3 Prepare required payroll tax reports.

Artifact:

Please indicate which of the following artifacts you utilized to assess student learning of the above objective:

Written Papers

Case Analysis

Group Projects

Exams

Quizzes

Oral Reports

Other (specify) \_\_\_\_\_

Assessment:

## Appendix D: Course level direct assessment

ACCTA210 Income Tax Preparation

Measure Description:

Course instructors will measure the following degree program objectives in this course:

Objective 5.1-Complete a comprehensive individual income tax return project utilizing Internal Revenue Service code.

Instructors may choose from the following instruments to assess student learning outcomes:

Instrument	Description
1. Written Papers	



Step 1 Determine whether each student met or did not meet the objective.

Step 2 Determine the percentage of sampled students who have met the objective.

These data will be used to determine whether changes are needed in the program.



## Appendix E: Course level direct assessment

ACCTA222 Introduction to Computerized Accounting

Measure Description:

Course instructors will measure the following degree program objectives in this course:

Objective 6.1 Complete a comprehensive, hands project utilizing an accounting software application.

Instructors may choose from the following instruments to assess student learning outcomes:

Instrument	Description
1. Written Papers	Compose varied length papers as part of business course assignments
2. Case Analysis	Analyze aspects of a business case; develop conclusions and/or

How to interpret the data:

Step 1:

COVER SHEET  
Course Level Direct Assessment  
Objective 6.1  
ACCTA222 Introduction to Computerized Accounting

Objective Measure:

Objective 6.1 Complete a comprehensive, hands project utilizing an accounting software