# Assessment: Program Assessment Plan



## **Program (BUS) - Accounting Technician CRT**

**Unit Mission:** The mission of the certificate of achievement program in accounting is to provide students with an introduction to the field of accounting, enabling them to enter the job market in clerical positions related to bookkeeping and accounting, or to prepare students to pursue their education at the associate level in accounting or related business areas at GBC.

### **Outcome: Financial information**

Recognize the importance of financial information as a key ingredient in effective and ethical business decision making.

Outcome Status: Active Assessment Year: 2015-2016 Start Date: 09/14/2015

#### Assessment Measures

Written Test/Exam - Final Exam from ACC 202

Since ethical decision making is so pervasive in accounting, the student scores on the final exam for ACC 202 will be a good indication of the students' ability to recognize the importance of accurate financial information that is free from bias. (Active)

Criterion: Average scores of 70% or higher on the Final Exam

**Demonstrate** - The outcome will be measured and assessed indirectly by way of a "Pre-Post Questionnaire" given to each student in his or her first semester and in the last semester of his or her program. Differences in the scores of these beginning students and the graduating students will then be analyzed on an ongoing basis. (Active)

**Criterion:** No specific quantitative criterion is specified at this time. However, we expect to see a difference in the self-declared levels of learning declared by the students from the start of their program to the end of their program.

## **Outcome: Differentiating financial statements**

Differentiate between the major financial statements with respect to their content and use.

Outcome Status: Active Assessment Year: 2016-2017 Start Date: 09/05/2016

#### Assessment Measures

Assignment - Project - Problem 1-3 for ACC 201

Students will prepare financial statement for a simple business enterprise.

(Active)

Criterion: Average scores of 70% or higher on the assignment

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**Survey -** The outcome will be measured and assessed indirectly by way of a "Pre-Post Questionnaire" given to each student in his or her first semester and in the last semester of his or her program. Differences in the scores of these beginning students and the graduating students will then be analyzed on an ongoing basis. (Active)

**Criterion:** No specific quantitative criterion is specified at this time. However, we expect to see a difference in the self-declared levels of learning declared by the students from the start of their program to the end of their program.

## Outcome: Utilize journals and ledger

Utilize journals and ledger in tracking the financial activity of a business enterprise.

Outcome Status: Active Assessment Year: 2017-2018 Start Date: 09/04/2017

#### Assessment Measures

Assignment - Project - Problem 3-2 from ACC 201

Students will make journal entries, post to ledgers, and prepare a trial balance.

(Active)

Criterion: Average scores of 70% or higher on the assignment

**Survey -** The outcome will be measured and assessed indirectly by way of a "Pre-Post Questionnaire" given to each student in his or her first semester and in the last semester of his or her program. Differences in the scores of these beginning students and the graduating students will then be analyzed on an ongoing basis. (Active)

**Criterion:** No specific quantitative criterion is specified at this time. However, we expect to see a difference in the self-declared levels of learning declared by the students from the start of their program to the end of their program.

**Notes:** For years 2018-19 and 2019-20, the plan will be reviewed with an eye toward revising the learner outcomes, measurements, and criteria as necessary.

## **Outcome: Limitations of information**

Be aware of the limitations of historical accounting information for decision making.

Outcome Status: Active
Assessment Year: 2011-2012