

ACADEMIC AFFAIRS
Mission Statement, Program Outcomes, and Assessment
For Associate Degree in Accounting

Mission Statement: The Accounting program is dedicated to providing a quality environment for students to develop accounting competencies and work-place skills in order for graduates to gain confidence, ability and meaningful employment.

Program Outcomes:

Accounting

Graduates with a degree in Accounting should be able to demonstrate knowledge and skills in the following areas:

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| A. Prepare General Ledger | |
| 1) Develop problem solving skills | ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 240, ACC 275 |
| 2) Develop documentation skills early | ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 240, ACC 275 |
| 3) Accumulate data | ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 240, ACC 275 |
| 4) Prepare chart of accounts | ACC 101, ACC 102, ACC 201, ACC 202, ACC 240 |
| 5) Select proper account | ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275 |
| 6) Determine proper journal | ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 240 |

7) Cross reference accounting terminology to computer terminology	ACC 240
8) Prepare journal entries	ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
9) Document journal entries	ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
10) Balance the journal	ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
11) Post to subsidiary ledger(s)	ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
12) Make monthly adjusting journal entries	ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
13) Balance the ledgers	ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
14) Apply basic accounting formula relationships to chart of accounts and subsidiary ledgers	ACC 101, ACC 102, ACC 201, ACC 202, ACC 240, ACC 275
15) Complete capstone course	ACC 275
B. Prepare Manual/Computerized Financial Statements	
1) Prepare trial balance	ACC 101, ACC 102, ACC 201, ACC 202, ACC 240, ACC 275
2) Prepare profit & loss statement	ACC 101, ACC 102, ACC 201, ACC 202, ACC 240, ACC 275
3) Prepare statement of owner's equity	ACC 101, ACC 102, ACC 201, ACC 202, ACC 240, ACC 275
4) Prepare balance sheet	ACC 101, ACC 102, ACC 201, ACC 202, ACC 240, ACC 275
5) Prepare cash flow statement	ACC 102, ACC 201, ACC 202, ACC 240, ACC 275
6) Review notes to financial statements	ACC 201, ACC 202, ACC 275
7) Compare actual to budget	ACC 230, ACC 240, MGT 101
C. Reconcile Accounts	
1) Accumulate necessary data	ACC 101, ACC 102, ACC 150, ACC 201, ACC 202,

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2) Reconcile bank statement in timely manner	ACC 230, ACC 240, ACC 275
3) Determine other accounts to be reconciled	ACC 101, ACC 150, ACC 201, ACC 240, BUS 140
4) Compare to specific sources, ex. general ledger/trial balance	ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
5) Identify the differences of the various accounts	ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
6) Take appropriate action	ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
7) Document actions	ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
8) Reconcile accounts for general ledger	ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 240, ACC 275
D. Prepare Certain Federal & State Forms	
1) Determine reports to be prepared by necessary due dates	ACC 124, ACC 150
2) Locate needed resources, i.e., forms, instructions, dated, etc. (Use on-line tools)	ACC 124, ACC 150
3) Accumulate necessary data	ACC 124, ACC 150
4) Perform accurate calculations and verify	ACC 124, ACC 150
5) Prepare payroll tax forms	ACC150
6) Prepare federal/state income tax forms	ACC 124
7) Identify manufacturing exemptions	ACC 102
8) Prepare property tax forms	ACC 102
9) Reply to correspondence from federal and state agencies	ACC 102, ACC 124, ACC 150
10) Formulate depreciation concepts	ACC 101, ACC 102, ACC 124, ACC 202, ACC 275
11) Understand fixed assets and capitalization, and capital leases	ACC 102, ACC 124, ACC 202, ACC 275
E. Use Cost Accounting Techniques	
1) Discuss basic costing methods	ACC 102, ACC 230
2) Perform basic job costing methods	ACC 102, ACC 230

3) Perform basic process costing methods	ACC 102, ACC 230
4) Prepare cost accounting reports	ACC 230
5) Apply variance analysis	ACC 230
6) Use job cost and standard cost methods	ACC 230
F. Analyze Accounts	
1) Determine the accounts for analysis	ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
2) Identify objective for analysis	ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
3) Review the transactions affecting the accounts	ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
4) Prepare a schedule of the transactions	ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
5) Apply financial ratios	ACC 201, ACC 202, ACC 240
6) Determine appropriate actions	ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
7) Take appropriate actions	ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
8) Document actions	ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
9) Interpret charts, tables and graphs	ACC 101, ACC 201, ACC 202, BUS 140, CPT 174, ECO 201
G. Perform Mathematical Calculations	
1) Perform mathematical operations manually	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, BUS 140
2) Use calculator (touch system)	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, BUS 140
3) Perform basic linear equations	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, BUS 140
4) Calculate percentages	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, BUS 140

5) Calculate interest	ACC 101, ACC 102, ACC 201, ACC 202, ACC 230, ACC 275, BUS 140
6) Calculate accounting financial ratios	ACC 101, ACC 102, ACC 201, ACC 202, BUS 140
7) Prepare charts, tables, and graphs	ACC 230, ACC 240, BUS 140
8) Prepare schedules (accounts payable/receivable, payroll tax, inventory, depreciation, etc.)	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, BUS 140
9) Determine reasonableness of calculations	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, BUS 140
H. Use Computer Skills	
1) Use a micro-computer (floppy & hard drive)	ACC 240, CPT 170, CPT 174, ACC 275, OST 105
2) Make regular back-ups	ACC 240, CPT 170, CPT 174, ACC 275, OST 105
3) Use PC operating system/windows, client server	ACC 240, CPT 170, CPT 174, ACC 275, OST 105
4) Read technical manuals	ACC 240, ACC 275, CPT 170, CPT 174
5) Use on-line help	ACC 240, ACC 275, CPT 170, CPT 174
6) Use fundamental data processing terminology	ACC 275, CPT 170, CPT 174
7) Use spreadsheet software	ACC 275, CPT 170, CPT 174
8) Use word processing software	ACC 275, CPT 170
9) Use accounting software	ACC 275, ACC 240
10) Use tax software	ACC 124, ACC 275
11) Properly handle and store magnetic media, e.g. optical disks	ACC 240, CPT 170, CPT 174
12) Develop basic knowledge of networking	CPT 170, CPT 174
I. Use Communication Skills	
1) Follow written instructions	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, BUS 140, CPT 170, CPT 174, ENG 155, ENG 165, ECO 201, MAT 101, MGT 101, MGT 270, LEG 121, OST 105
2) Follow oral instructions	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, BUS 140, CPT 170, CPT 174, ENG 155, ENG 165, ECO 201, MAT 101, MGT 101, MGT 270, LEG 121, OST 105

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3) Write clearly and concisely, prepare well written documentation	ACC 275, ENG 155, ENG 165, MGT 101, MGT 270
4) Communicate data on level of receiver, management/customer	ACC 275, ENG 155, ENG 165, MGT 101, MGT 270
5) Speak clearly, concisely and professionally	ACC 275, ENG 155, ENG 165, MGT 101, MGT 270
6) Apply basic communication skills of sending, receiving and verifying oral messages	ACC 275, ENG 155, ENG 165, MGT 101, MGT 270
7) Use accounting terminology	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, BUS 140
8) Communicate financial data/ results to non-accountants	ACC 201, ACC 202, ACC 275
9) Communicate data needs to programmers	ACC 240
10) Practice active listening for accuracy	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, BUS 140, CPT 170, CPT 174, ENG 155, ENG 165, ECO 201, MAT 101, MGT 101, MGT 270, LEG 121, OST 105
11) Develop proficiency for technical writing skills	ENG 165, MGT 270
12) Develop conflict resolution skills	ACC 275, ENG 165, MGT 270
13) Develop oral and written business communication skills	ACC 275, ENG 155, ENG 165, MGT 101, MGT 270
14) Accept limitations of knowledge and experience	ACC 275
J. Demonstrate Professionalism	
1) Document audit trail	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
2) Develop good work habits	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, BUS 140, CPT 170, CPT 174, ENG 155, ENG 165, ECO 201, MAT 101, MGT 101, MGT 270, LEG 121, OST 105
3) Perform duties to professional standards	ACC 275, MGT 270
4) Assume responsibility	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, BUS 140, CPT 170, CPT 174, ENG 155, ENG 165, ECO 201, MAT 101, MGT 101, MGT 270, LEG 121, OST 105

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| 5) Follow company policies | ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, MGT 101, MGT 270 |
| 6) Interact positively with other individuals | ACC 275, MGT 101, MGT 270 |
| 7) Know your company | ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, MGT 101, MGT 270 |
| 8) Practice organizational skills | ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, MGT 101, MGT 270 |
| 9) Practice timeliness | ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, MGT 101, MGT 270 |
| 10) Develop proofreading skills | ACC 124, ACC 150, ACC 201, ACC 202, ACC 275, ENG 155, ENG 165, MGT 270 |
| 11) Set priorities | ACC 275, MGT 101, MGT 270 |
| 12) Develop a “sense of urgency” | ACC 150, ACC 124, ACC 275, MGT 101, MGT 270 |
| 13) Accept constructive criticism | ACC 275, MGT 270 |
| 14) Practice time management | ACC 275, MGT 270 |
| 15) Demonstrate professional behavior/conduct | ACC 275, MGT 101, MGT 270 |
| 16) Demonstrate company loyalty | ACC 275, MGT 101, MGT 270 |
| 17) Maintain confidentiality | ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, MGT 101, MGT 270 |
| 18) Become a team player | ACC 275, MGT 101, MGT 270 |
| 19) Develop stress management skills | ACC 275, MGT 270 |
| 20) Develop work ethics | ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, MGT 101, MGT 270 |
| 21) Dress appropriately | ACC 201, ACC 202, ACC 275, MGT 101, MGT 270 |

22) Complete staff work	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275, MGT 101, MGT 270
K. Fund Accounting	
1) Record budget	ACC 230
2) Prepare financial statements	ACC 101, ACC 102, ACC 201, ACC 202, ACC 240, ACC 275
3) Determine fund types	ACC 275
4) Identify encumbrances	ACC 275
5) Apply zero-based budgeting	ACC 230
6) Differentiate between fund balances, restricted & unrestricted	ACC 275
7) Follow fund/program compliance guidelines	ACC 275
L. Internal Auditing and Controls	
1) Leave audit trail of accounts	ACC 101, ACC 102, ACC 124, ACC 150, ACC 201, ACC 202, ACC 230, ACC 240, ACC 275
2) Use internal controls for numbers in system	ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 275
3) Use internal controls for protecting assets	ACC 101, ACC 102, ACC 150, ACC 201, ACC 202, ACC 275
4) Use auditor as source of information	ACC 201, ACC 202
5) Identify capital vs. expense	ACC 101, ACC 102, ACC 124, ACC 201, ACC 202, ACC 275
6) Check depreciation schedules	ACC 102, ACC 124, ACC 202, ACC 240, ACC 275
7) Differentiate recovery, non-recovery for property	ACC 124

Assessment Methods:

Direct Student Learning Outcomes

This program has a capstone course, ACC 275 – Special Topics in Accounting, which was added this year. Results will not be available until the end of the Spring semester. It includes direct assessment of student performance, including independent mock interviews and job shadowing assessments. Students graduating in Accounting will certify their academic knowledge and skills through a Work Keys Career Readiness Certification, which includes the following subtests: Reading for Information, Locating Information, and Applied Mathematics.

Indirect Student Learning Outcomes

The Accounting faculty review the following indirect measures of student and program success yearly or as needed ensure program viability: student portfolios comprised of their completed rigorous and relevant scenario-based assessments; grade distribution and failure rates; student evaluations; job placement results; employer satisfaction survey; enrollment statistics; retention rates, and graduation rates.

Retention

OCtech Benchmark #1 – The program will have retained in the following Fall semester not less than 60% of the new students who enrolled in the prior Fall semester.

- Over the last three years, program retention has been: 2002 (69%), 2003 (53%), and 2004 (43%).

Job Placement

OCtech benchmark #2 – Using the State Technical College System definitions for employment, not less than 80% of the graduates of the program will have secured employment in the field.

- Over the part three years, job placement has been: 2001 (100%), 2002 (92.3%), and 2003 (84.21%)

Graduation Rates

OCtech benchmark #3 – The number of graduates will average 25% of the average annual fall enrollment for the program.

- Over the past three years, graduation rates have been: 2001-2002 (43%), 2002-2003 (40%), and 2003-2004 (25.71%).

Internal Measures of Success

Direct measures of soft skills and academic/program foundation skills:

- ACT Work Keys: Students will score a 4 or better on all areas of Work Keys.
- 90% of Capstone course students will achieve “hiring” status on the independent mock interviews during the first attempt.
- 90% of Capstone course students will achieve an acceptable rating on independent job shadowing.
- 100% of Capstone course students will demonstrate acceptable ratings on portfolios comprised of their completed rigorous and relevant scenario-based assessments.

Indirect measures of program success

- Maintain or exceed an 80% or better level of job placement.
- Re institute an Employer Satisfaction Survey to be implemented at the end of the Spring semester 2005.
- Improve retention over the FY03-04 Benchmark.
- Incorporate **ACRL** Information Literacy Competency Standards for Higher Education into 100% of newly revised courses.
- Incorporate 100% of validated DACUM competencies into General Business course outlines with demonstrated student performances.

Review Process and Use of Results:

Accounting is a competency-driven curriculum. Its competencies are determined through qualified DACUM panels and are validated by industry professionals and the curriculum’s own advisory committee. DACUMS are conducted every four years to ensure currency. The last DACUM was held in 2002. Based on the DACUM, the Accounting faculty will perform the following internal processes yearly as part of the strategic planning and review process.

:

- Ensure that program outcomes are appropriate and current.
- Ensure that program outcomes are addressed in the exit competencies of at least one required course.
- Ensure that within those required courses that students demonstrate the desired program outcome either through written or performance-based tests and/or graded assignment.
- Ensure that equipment inventory, facilities, and budget support program outcomes and the strategic plan.
- Ensure that successful completion of prerequisite courses is a satisfactory predictor of student success in subsequent courses.
- Monitor student portfolios from capstone performances against DACUM competencies.
- Review grade distribution and failure rates; student evaluations; job placement results; employer satisfaction survey; enrollment statistics; retention rates, and graduation rates.
- Ensure that the College Library can assure access to appropriate and current research materials.
- Ensure that ACRL Literacy Standards are demonstrated through course assignments.
- Provide feedback to the general education faculty on observed general education competencies and make recommendations as needed.
- Make a report to the advisory committee on assessment findings and solicit feedback.
- Work with Division Dean and the Academic Leadership Team to revise syllabi an/or course/department offerings as needed.
- Conduct program self study as required by accrediting agencies.

The Accounting Program is accredited by The Association of Collegiate Business Schools and Programs (ACBSP).

What action(s) did the Program take this past academic year that improved and expanded student-learning outcomes?

Changes have been made within the Accounting program to improve student success based on recommendations from our advisory committee, instructors, and DACUM panel. The DACUM panel consists of members of local industry who would be in the positions to hire our graduates or hold the same types of jobs as our graduates. The Panel meets separately from the Advisory Committee to discuss the competency requirements of the program and make recommendations for changes.

Accounting Actions

Data Source: DACUM panel and instructor anecdotal records

Added Capstone course. The Capstone (ACC 275 – Special Topics in Accounting) was added to the curriculum due to a recommendation by our DACUM panel which met Fall 2002. The DACUM panel recommended that the students needed more practice working on a variety of scenario-based activities and assessments, as well as soft skills. The course outline has been developed, and the course will be taught for the first time in Spring 2005.

Measurements: Results are pending based on data collected from the selected assessment tools, including ACT Work Keys and independent rubric-based assessments for mock interviews and job shadowing.

Data Source: DACUM panel, Advisory Committee, and instructor anecdotal records

Added MGT 270 – Managerial Communications. The DACUM panel and the advisory committee, with confirmation from the instructor, recommended that the students needed improvement in the area of soft skills. In Managerial Communications the students now learn how to handle various situations that may occur in the workplace, for example, how to deal with conflict, give constructive criticism, how to take criticism, etc. This course is a prerequisite for the Capstone course where soft skills will also be emphasized.

Measurements: Results are pending based on data collected from the selected assessment tools, including ACT Work Keys and independent rubric-based assessments for mock interviews and job shadowing.

Benchmark #1 Plan of Action: The lack of continuity throughout the program has caused students to begin to give up on the program. Over the past three years, there have been four full time instructors. In the fall of 2004, a new full time instructor was hired and should bring continuity and stability to the program.

Data Source: Advisor anecdotal records

Developed evening curriculum sheet. A day curriculum sequence check sheet was available to guide the students through the two-year program identifying when courses should be taken during the day, but nothing was available to guide the evening students. Evening students were unaware of the availability of the evening classes. Thus,

they were having difficulty getting the courses when they wanted to take the classes. Therefore, an evening curriculum sequence check sheet was developed to identify when evening courses would be available and to provide a guide as to the proper sequence of the courses.

Measurements: Results are pending based on data collected from retention and graduates rates for evening students.