Great Falls College MSU
Annual Program Assessment Report

Department/Program: Accounting

Academic Year Assessed: 2020-2021

Contents

1. Course Reports

Courses scheduled to be reported	Course reports received	Courses scheduled to be reported	Course reports received
ACTG 101	Yes	ACTG 201	Yes
ACTG 102	Yes	ACTG 202	Yes

a) Percentage of scheduled course reports received
4/4; 100%

2. Program Outcomes Assessed

- Prepare and interpret financial records for a business while applying generally accepted accounting principles and industry standards
- Identify and explain common internal control activities implemented in business organizations
- Compute payrolls and prepare basic federal and state payroll tax returns

3. Course Data and Faculty Perceptions

a) What went well?

- Student engagement: participation in live video chats, discussion posts, asking good questions
- Formative assessments indicate students understanding of key concepts

b) What might have gone better?

- Students did not communicate confusion about assignments/content until after assignments were submitted
- Instructor/student engagement in online courses could be improved

4. Student Learning

a) Areas of strength demonstrated in student learning

- Excellent performance on comprehensive portfolio: showed deeper understanding of key concepts compared to previous years (possibly due to better articulated expectations)
- Quickly understanding new and key concepts, including uncollectible accounts, depreciation, inventory valuation, and new equity structures
- Accurate completion of practice sets leads to strong comprehension

b) Opportunities to improve student learning

- Accounting policy section of e-portfolios did not demonstrate ability to take the concept to the next step and define how an accountant might choose a policy and the ramifications of that choice
- Students are not connecting information from pre-requisite courses to the content practiced in this course, especially when it relates to the completion of a full accounting cycle

d) Planned changes and measures of success

Course	Planned Change	Reason for Change	Success Measure
ACTG 101	Implement student feedback by video in lieu of project written self-reflection.	Desire to obtain a more candid response about the project process.	Implementation of requirement in future online course sections.
	Incorporate a real paycheck in the payroll module of the course.	Students often struggle with this content because the textbook is focused more on the theoretical than practical.	If this resource is helpful, it will be reflected in improved grades on the module quizzes, assignments, and exams.
ACTG 102	Increase the amount of content related to the use of special journals in the project as well as how to identify errors in an accounting system to supplement the current module related to the project.	Students struggling with the project and unable to troubleshoot/correct errors without intervention from the instructor.	The instructor will receive fewer questions related to check figures and more complete projects will be submitted.
ACTG 201	Create videos for Time Value of Money, Depreciation, and Bond Amortization to include in the content modules.	Students scored lower on these topics on the module exams and many identified these three topics as the most confusing on the end of semester self-reflections. This level of confusion typically isn't exhibited when taught face-to-face.	Fewer students will identify these topics as the most confusing in the end of course self-reflection and improved exam grades on these topics.
	Adjust the instructions for the Portfolio assignment to ask	Many students provided relatively superficial entries in this section of	More in-depth responses on the portfolio assignment,

	students to elaborate more on the accounting policies section.	the portfolio. It was hard to tell if this was because students weren't explicitly instructed to provide a thorough answer or if the students didn't know the information.	and fewer feedback comments related to the choice among accounting principles.
ACTG 202	N/A - current course structure appears to be working well.		

e) Results of previous planned changes

Course	Planned Change	Success Measure	Results
n/a			

5. College Learning Outcomes Assessed

a) CLOs assessed and tools used

CLOs	Course	Assessment Tools	Rating	Avg Rating
Communication	n/a			
Critical Thinking	ACTG 101	Exams, Practice Set, Portfolio	4	3
	ACTG 102	Practice Set submitted as complete and all parts interact correctly with each other	3	
	ACTG 201	Assessed through successful completion of module exams and course portfolio.	2	
	ACTG 202	The narrative section of the portfolio shows that students can identify alternative courses of action and make an appropriate case for each option.	3	
Professionalism	ACTG 101	Format of submitted assignments and ungraded communication with the students	4	3.25
	ACTG 102	Practice Set submitted in a way that reflects general industry standards for presentation.	3	
	ACTG 201	Assessed through timely submission of assignments, accurate completion of	3	

		assignments, and professional presentation of student-created submissions (discussion posts and portfolio).		
	ACTG 202	The portfolio is presented in a way that is consistent with industry standards.	3	

Average assessment of student CLO attainment:

      4) Exceeded expectations   3) Met expectations

      2) Approaching expectations   1) Did not meet expectations

b) Areas of strength demonstrated in student CLO attainment

Communication

n/a

Critical Thinking

- Most students exhibited strong work ethic, ability to follow directions, and wanting to complete/achieve the course assignments with high grades.
- Most students were able to create a fully balanced set of books.
- Students are able to accurately complete a variety of accounting problems that require critical thinking in order to identify variables, apply theories, and calculate answers.
- Students were able to clearly articulate a process for determining the appropriate course of action.

Professionalism

- The students prioritized schoolwork and completed assignments timely and accurately.
- Most students utilized the general industry standards, even though this was not a point of emphasis in this course.
- Students did a great job of submitting assignments that were substantially complete and accurate.
- Most students demonstrated an understanding of common industry practices for presentation.

c) Opportunities to improve CLO attainment

Communication

n/a

Critical Thinking

- Some students needed additional time to complete/process course outcomes.

- While students generally met expectations overall, several required more assistance than expected initially to start the practice set.
- While students may be able to solve a problem, they may not always be able to identify or explain the underlying theory related to their approach to specific problems.

Professionalism

- Students showed significant improvements in work and quality of questions asked as the semester went on. The only opportunity would be trying to get students to this point earlier in the course.
- Students met the outcome at a basic level, but in future sections the requirements may change to include an Excel-based formatting component to reflect increased industry expectations.
- There were many last-minute submissions. While technically meeting the deadline, the level of procrastination did have an effect on the overall quality of the work submitted.
- Students met the outcome at a basic level, but in future sections the requirements may change to include an Excel-based formatting component to reflect increased industry expectations.

d) Planned changes to CLO assessment and measures of success

Communication

n/a

Critical Thinking

(ACTG 201) I will include more specific instructions in assignments to prompt students to display their thought process when solving problems and include activities to explain more of the how/why behind each accounting concept. If these changes are successful, the overall quality of work will improve and students will be able to clearly demonstrate their understanding of the accounting theory and concepts covered in the course.

Professionalism

I will scaffold assignments and activities to encourage students to spend the appropriate amount of time preparing and reviewing assignments before the submission deadlines. If these changes are successful, the overall quality of work will improve and students will be able to clearly demonstrate their understanding of the accounting theory and concepts covered in the course.

6. Effective Teaching Practices

Practice	Impact on Student Success	Planned Changes
ePortfolios Students complete a portfolio that summarizes the key concepts from the entire course.	• Provides outline of important concepts that students can take to the next course, and a handful of studnets mentioned how helpful these types of projects have been as they move from one accounting course to another. • Used as a study guide for exams and is a compact and concise summary document that can be used in subsequent accounting courses. • Requies narrative docuentation to demonstrat understanding of concepts	Add a few more examples of skeleton entries and payroll charts so students can see how to better illustrate/document the concepts required in the portfolio.
Capstone Courses and Projects Semester-long project encompassing the outcomes covered throughout the seemster.	Students appreciated having the assignment to see how everything comes together in a complete cycle. They appreciated the Excel format.	Tweaking the worksheet to provide them with more Excel-based formulas.

7. Notes/Recommendations

Let's talk about how well this reporting structure is working for you. I am going to work with the externally accredited Health Science programs to modify what and how they report assessment information—you might find a different model more useful.

8. Department/Program Reflection and Response

*This section is to be completed by the program/department.

a) Assessment planning

The curriculum map (alignment of courses to program outcomes & CLOs)

____will be updated this year

_X_ will not be updated this year

b) Response to assessment

1. What departmental or program-level changes within the past two years have led to student learning improvements? What was the result of these changes? Please summarize.

The majority of the ACTG courses now include a cumulative project and/or portfolio assignment designed to (1) demonstrate the cumulative skills and knowledge attained during a course and (2) provide students with a portable artifact that can be taken to future courses. The result of these changes is that students are beginning to make connections among accounting courses from one semester to the next and seeing how their coursework fits into the bigger picture and/or programmatic outcomes.

2. If other indirect assessment tools are used to recommend departmental or program changes (such as exit surveys, student self-evaluation, employer satisfaction surveys, etc.) please explain how the responses are driving department or program decisions.

Other indirect tools used by the department include (1) employer/sponsoring organization feedback for students placed in internships, (2) feedback from the programmatic advisory board, and (3) a graduate survey for AAS students. There is not a significant amount of data (yet) from any of these tools, but the preliminary results have been reviewed. There have not been any instances of feedback that was alarming, concerning, or that required a change in program or department decisions.

3. Based on the information in this report, what has the program/department learned from this assessment period?

The key takeaway from this report is that students need more scaffolding throughout the program. Some of the work, particularly on the cumulative projects/portfolios, is demonstrating only surface-level knowledge when a deeper-level of understanding would be expected. This may be due to poor study habits (i.e. starting assignments right before the deadline) or a lack of time to synthesize the information being presented in the courses.

4. What action(s) will the program/department take to address areas of concern regarding student learning? This might include curricular changes, assessment tool changes, etc.

To address the areas of concern identitifed above, the faculty in the department will work to provide more scaffolding opportunities (such as benchmark deadlines for cumulative projects with opportunities for feedback/correction) and create greater transparency in the assignments (i.e. better instructions, improved communication of expectations, requiring students to self-assess assignments using rubrics before submitting for grading).

5. When will the change(s) be implemented, and how will you know if they are successful?

If the changes are successful, the quality of work on the cumulative projects/portfolios in the class will improve (as demonstrated through higher percentage grades and instructor observations) and students will show a deeper level of understanding of prior course content in subsequent courses.

6. Does your program/department have a forum to discuss student learning data and identify and follow up on action items? Please describe what you currently do or plan to do.

(An example would be a targeted department meeting where you discuss student learning data, decide on an action to improve student learning, then follow up as scheduled, keeping minutes for documentation).

The department communicates about student learning data through assessment forms that are completed each semester by every instructor for every section of the course and submitted to the program director. The program director compiles the information and reviews for any trends and discusses with the faculty when appropriate.

In-person meetings are held whenever there is a significant change in course content/layout (such as a new edition of a textbook) to make sure that the key outcomes are consistent across all sections of a course.

A planned improvement in this area is to create a virtual Team group for all accounting and business faculty to serve as a repository for files that can be shared across all courses and act as a informal forum that can be used during non-critical points of the semester and outside of the formal reporting process.

7. What issues regarding student learning assessment should be addressed at the institutional level?

I'm not sure if there are any specific issues that need to be addressed at the institutional level, yet. The compiled information from these departmental reports may highlight trends that should be addressed at the institutional level.

c) Support Requests

Does your program/department need support or resources in any of the following? Mark any that apply.

_____ Aligning course outcomes to program outcomes

_____ Aligning courses/programs to College Learning Outcomes

_____ Developing unit level objectives in courses

_____ Assignment redesign

_____ Aligning assignments with program outcomes or College Learning Outcomes

__X__ Other (please explain) The charts below are interesting, but the number of students from semester to semester can vary so much that the information may be more useful if presented in a year-over-year format.