

**Occupational Endorsement Certificate (OEC)
Bookkeeping
Academic Assessment Plan**

Adopted by

The UAA Accounting Program faculty on 11/18/2020

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for review by**

The Academic Assessment Committee of the Faculty Senate

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Mission Statement

The objective for the Occupational Endorsement Certificate (OEC) in Bookkeeping Program is to address the needs of students:

1. that are attaining job-related skills in entry-level bookkeeping positions; and/or
2. that are preparing themselves for subsequent matriculation into the Associate or Baccalaureate degrees in Accounting.

Program Introduction

The University of Alaska Anchorage (UAA) is accredited through the Northwest Commission on Colleges and Universities (NWCCU).

The Occupational Endorsement Certificate (OEC) in Bookkeeping is a 16-credit program designed to prepare students for immediate employment in an entry-level bookkeeping position. The program may also be used as a foundation for students who wish to pursue an Associate or Baccalaureate degree in Accounting at a later date. All credits in this program will transfer into the Associate of Applied Science (AAS) and Bachelor of Business Administration (BBA) Accounting degree programs. The emphasis of the program is to provide students with entry level, job-oriented skills utilizing current technologies found in the workplace.

The OEC in Bookkeeping Program consists of the following courses:

MAJOR REQUIREMENTS (16 credits):

Complete the following required courses with a grade of C or better:

ACCT A101	Principles of Financial Accounting I
ACCT A102	Principles of Financial Accounting II
ACCT A222	Introduction to Computerized Accounting
BA A151	Business Foundations
CIS A110	Computer Concepts in Business
CIOS A135A	Spreadsheets I: MS Excel

Assessment Process Introduction

The purpose of this document is to provide a guide for assessing the overall academic effectiveness of the Occupational Endorsement Certificate (OEC) in Bookkeeping program at UAA. This document addresses the needs of accreditors, administrators, external stakeholders, students, and faculty.

Accreditors set general standards including the requirement that actual results agree with the stated mission. Administrators are accountable for program effectiveness and need to know whether the program is delivering promised learning outcomes. External stakeholders value the program's effectiveness and also require and deserve empirical assurance of learning. Students need to know what they can reasonably expect to achieve from their investment of time and money in the OEC-Bookkeeping program. Faculty is responsible for instructional effectiveness and for making continuous improvements to the program based on the analysis of collected assessment data.

Student Learning Outcomes

Learning goals (program outcomes) articulate what graduates should be able to do and/or what overall traits they should possess at the conclusion of the OEC-Bookkeeping program.

Upon graduation, OEC-Bookkeeping program graduates will possess the following skills as defined by these Learning Goals.

Students will:

1. Demonstrate the ability to apply the fundamental accounting equation in the analysis and recording of business transactions and understand the concepts underlying the preparation of financial statements.
2. Demonstrate the ability to use special journals and subsidiary ledgers in the analysis and recording of business transactions.
3. Demonstrate competency in using computer technology in the accounting processing cycle.

Student Learning Objectives Assessment Measures

The achievement of each learning goal is measured by student achievement of specific and measurable learning objectives. The OEC-Bookkeeping faculty has identified associated learning objectives for each goal and the course in which the objective is being taught.

Table 1: Student Learning Objectives for OEC-Bookkeeping Goals 1 through 3

Outcomes
Goal 1 - Demonstrate the ability to apply the fundamental accounting equation in the analysis and recording of business transactions and understand the concepts underlying the preparation of financial statements.
Objective 1.1 - Prepare appropriate journal entries to record business transactions using the double-entry accounting system and generally accepted accounting principles and assumptions.
Objective 1.2 - Review account balances and prepare appropriate period-end adjusting entries utilizing generally accepted accounting principles and assumptions.
Goal 2 – Demonstrate the ability to use special journals and subsidiary ledgers in the analysis and recording of business transactions.
Objective 2.1 - Demonstrate the ability to record and post accounting transactions into appropriate journals and ledgers.
Objective 2.2 - Identify and discuss major internal control principles.
Goal 3 - Demonstrate competency using computer technology in the accounting processing cycle.
Objective 3.1 - Complete a comprehensive, hands-on 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 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 2021-2022. Objectives will be measured on a rolling 3-year basis.	Evaluation by course instructors	Course Instructors

Assessment Process

General Implementation Strategy

UAA administration is responsible for:

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

The OEC Bookkeeping 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

Objectives will be assessed on a three-year cycle, which is designed to coordinate with the AAS in Accounting assessment cycle. We will begin Year 1 in AY 2021-2022. The schedule is as follows:

Year 1: ACCT-A101 Principles of Financial Accounting I
Objectives 1.1, 1.2, 2.1, and 2.2

Year 2: No goals or objectives measured this year.

Year 3: ACCT-A222 Introduction to Computerized Accounting
Objective 3.1

Student Success Rate Goal

The student success rate goal, for students enrolled in the program, is 80% of students meeting or exceeding the objective.

Assessment Timetable

Activity	Responsible Person
1. At the beginning of each semester one section of each class teaching assessment objectives will be selected. Instructors (including adjuncts) will be notified within the first two weeks of the semester that their class has been selected for assessment. Information about completing assessment of the required objectives will be provided to each course instructor. The Program Director will be responsible for answering any questions.	Program Director
2. Course instructors will collect raw data throughout the academic year and submit it to the Program Director.	Course Instructors
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 feasible 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), budgetary, 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 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 October 15.

Modification of the Assessment Plan

Assessment Plans will be reviewed every year by certificate program faculty and recommendations for plan changes will be provided to the Program Director. The Program Director will review the recommendations and make changes they believe are necessary to enhance their program assessment process.

Appendix A: Course Level Assessment: ACCT-A101
Principles of Financial Accounting I

Measure Description:

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

Objective 1.1 - Prepare appropriate journal entries to record business transactions using the double-entry accounting system and generally accepted accounting principles and assumptions.
Objective 1.2 - Review account balances and prepare appropriate period-end adjusting entries utilizing generally accepted accounting principles and assumptions.
Objective 2.1 - Demonstrate the ability to record and post accounting transactions into appropriate journals and ledgers.
Objective 2.2 - 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 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	Complete major practice sets requiring application of the principles and concepts of the objective.
7. Exams	Utilize specific questions in an exam that relate to the stated objective as a measure. Note: You may not use the entire exam score unless the exam is exclusively on the objectives measured here.

For each of the objectives, instructors will complete the attached cover sheets indicating which instruments were utilized to assess student learning outcomes. Course instructors will assess individual student work as meeting or not meeting the program objective.

To meet the objective students should receive the equivalent of a “C” (70%) or above on the measured objective. One copy of student work determined to meet and one copy of student work determined to not meet the course objective should be retained and provided if requested for each objective for a total of 2 samples of student work per objective. The work samples do not need to come from the same student.

Factors that affect the collected data:

- The reliability of the instrument to effectively measure the considered outcome.
- Student ability to effectively utilize the instrument. For example, some students might be better at expressing themselves orally than in writing.
- Length of time between concept discussion and assessment.
- Student motivation.
- Clarity of the instrument and/or assignment.

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:

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.

COVER SHEET
COURSE LEVEL DIRECT ASSESSMENT
OBJECTIVE 1.1
ACCT-A101 Principles of Financial Accounting I

Objective Measure:

Objective 1.1 - 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 1.2
ACCT-A101 Principles of Financial Accounting I

Objective Measure:

Objective 1.2 - Review account balances and prepare appropriate period-end 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
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COVER SHEET
COURSE LEVEL DIRECT ASSESSMENT
OBJECTIVE 2.1
ACCT-A101 Principles of Financial Accounting I

Objective Measure:

Objective 2.1 - Demonstrate the ability to record and post accounting transactions into appropriate journals and ledgers.

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 2.2
ACCT-A101 Principles of Financial Accounting I

Objective Measure:

Objective 2.2 - Identify and discuss major internal control principles.

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

Appendix B: Course Level Assessment: ACCT-A222 Introduction to Computerized Accounting

Measure Description:

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

Objective 3.1 - Complete a comprehensive, hands-on 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 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	Complete major practice sets requiring application of the principles and concepts of the objective.
7. Exams	Utilize specific questions in an exam that relate to the stated objective as a measure. Note: You may not use the entire exam score unless the exam is exclusively on the objectives measured here.

For each of the objectives, instructors will complete the attached cover sheets indicating which instruments were utilized to assess student learning outcomes. Course instructors will assess individual student work as meeting or not meeting the program objective.

To meet the objective students should receive the equivalent of a "C" (70%) or above on the measured objective. One copy of student work determined to meet and one copy of student work determined to not meet the course objective should be retained and provided if requested for each objective for a total of 2 samples of student work per objective. The work samples do not need to come from the same student.

Factors that affect the collected data:

- The reliability of the instrument to effectively measure the considered outcome.
- Student ability to effectively utilize the instrument. For example, some students might be better at expressing themselves orally than in writing.
- Length of time between concept discussion and assessment.
- Student motivation.
- Clarity of the instrument and/or assignment.

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:

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.

COVER SHEET
COURSE LEVEL DIRECT ASSESSMENT
OBJECTIVE 3.1
ACCT-A222 Introduction to Computerized Accounting

Objective Measure:

Objective 3.1 - Complete a comprehensive, hands-on project utilizing an accounting software application.

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