

**Associate of Applied Science (AAS)  
Accounting  
Academic Assessment Plan**

**Adopted Jointly by**

**The UAA, MSC, & KC Accounting Program Faculty: 12/4/2020**

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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 Associate of Applied Science (AAS) Accounting Program is to address the needs following students:

1. students that are attaining or upgrading job-related skills in bookkeeping or accounting positions,
2. students that are preparing to enter a new vocation or complement their present vocation, and
3. students that are preparing themselves for subsequent matriculation into the baccalaureate degree.

## Program Introduction

The University of Alaska Anchorage (UAA) and its extended campuses Matanuska-Susitna College (MSC) and Kodiak College (KC) are accredited through the Northwest Commission on Colleges and Universities (NWCCU).

The Associate of Applied Science (AAS) Degree in Accounting is a 60-credit program designed to prepare students for immediate employment in the bookkeeping or accounting environment. The program may also be used as a foundation for students who wish to pursue a baccalaureate degree at a later date. All credits in this program will transfer into the Bachelor of Business Administration (BBA) Accounting degree program at UAA. The emphasis of the AAS program is to provide students with practical, job-oriented skills utilizing current technologies found in the workplace.

The Accounting Program consists of the following courses:

### Major Requirements (36 credits):

1. 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 A202	Principles of Managerial Accounting
ACCT A210	Income Tax Preparation
ACCT A222	Introduction to Computerized Accounting
ACCT A225	Payroll Accounting
ACCT A230	Workpaper Preparation and Presentation
BA A151	Business Foundations
BA/JUST A241	Business Law I
CIS A110	Computer Concepts in Business
ECON A201	Principles of Macroeconomics
MATH A105	Intermediate Algebra

## **Assessment Process Introduction**

The purpose of this document is to provide a guide for jointly assessing the overall academic effectiveness of the Associate of Applied Science Accounting (AAS-ACCT) degree program at UAA, MSC, & Kodiak. 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 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 AAS Accounting 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 AAS Accounting program.

Upon graduation, AAS Accounting program graduates will possess the following skills as defined by these Learning Goals.

Students will:

1. Demonstrate the ability to provide written documentation summarizing accounting information in an organized manner.
2. 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.
3. Demonstrate the ability to use special journals and subsidiary ledgers in the analysis and recording of business transactions.
4. Demonstrate an understanding of state and federal payroll tax laws and properly calculate, record, and report payroll transactions for an organization.
5. Demonstrate an understanding of fundamental tax laws and prepare an individual income tax return.
6. Demonstrate competency in using computer technology in the accounting processing cycle.

## Association of Assessment Measures to Student Learning Outcomes

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

**Table 1 - Learning Objectives for AAS-ACCT Goals 1 through 6**

Outcomes
<b>Goal 1 - Demonstrate the ability to provide written documentation summarizing accounting information in an organized manner.</b>
Objective 1.1 - Prepare working papers to document analysis of year-end account balances.
Objective 1.2 - Prepare financial statements developed from an accounting information system.
<b>Goal 2 - 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.</b>
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-end adjusting entries utilizing generally accepted accounting principles and assumptions.
<b>Goal 3 – Demonstrate the ability to use special journals and subsidiary ledgers in the analysis and recording of business transactions.</b>
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.
<b>Goal 4 - Demonstrate an understanding of state and federal payroll tax laws and properly calculate, record, and report payroll transactions for an organization.</b>
Objective 4.1 - Calculate appropriate gross wages and salaries, along with appropriate payroll tax withholdings and employer expenses.
Objective 4.2 - Record payroll transactions using appropriate journals and ledgers.
Objective 4.3- Prepare required payroll tax reports.

<b>Goal 5 -Demonstrate an understanding of fundamental tax laws and prepare an individual income tax return.</b>
Objective 5.1 -Complete a comprehensive individual income tax return project utilizing Internal Revenue Service code.
<b>Goal 6 - Demonstrate competency in using computer technology in the accounting processing cycle.</b>
Objective 6.1 - 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 (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**

<b>Measure</b>	<b>Description</b>	<b>Frequency/ Start Date</b>	<b>Collection Method</b>	<b>Administered by</b>
<b>Direct Course Level Measure</b>	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. 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.
- Ensuring faculty assessment efforts are appropriately reflected in annual workload agreements.

The AAS-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 on a three-year cycle. Year 1 begins in AY 2021-2022. The schedule is as follows:

**Year 1:** ACCT-A230 Workpaper Preparation & Presentation  
Objectives 1.1 and 1.2

ACCT-A101 Principles of Financial Accounting I  
Objectives 2.1, 2.2, 3.1, and 3.2

**Year 2:** ACCT-A225 Payroll Accounting  
Objectives 4.1, 4.2, and 4.3

**Year 3:** ACCT-A210 Income Tax Preparation  
Objective 5.1

ACCT-A222 Introduction to Computerized Accounting  
Objective 6.1

#### **Student Success Rate Goal**

The student success rate goals are as follows:

- ACCT A101, objectives 2.1, 2.2, 3.1, and 3.2:
  - 75% of students meeting or exceeding the objective
- All other classes and objectives:
  - 85% of students meeting or exceeding the objective.

#### **Assessment Timetable**

<b>Activity</b>	<b>Responsible Person</b>
1. At the beginning of each semester one section of each class teaching assessment objectives will be selected. Instructors 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 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 October 15.

### **Modification of the Assessment Plan**

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



## Appendix A: Course level direct assessment

### ACCT-A230 Workpaper Preparation & Presentation

#### Measure Description:

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

Objective 1.1 - Prepare working papers to document analysis of year-end account balances.
Objective 1.2 - Prepare financial statements developed from an accounting information system.

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 not meeting, meeting, or exceeding 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-A230 Workpaper Preparation & Presentation**

**Objective Measure:**

Objective 1.1 - Prepare working papers to document analysis of year-end 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

**COVER SHEET**  
**Course Level Direct Assessment**  
**Objective 1.2**  
**ACCT-A230 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

Group Projects

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-end 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	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. <b>Note: You may not use the entire exam score unless the exam is exclusively on the objectives measured here.</b>

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 not meeting, meeting, or exceeding 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, this data will be compared to data on student perceived learning and gaps between the two can serve as possible indicators of ineffective course level assessment.

### **How to interpret the data:**

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

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

Step 3: Data analysis will occur on two levels: 1) Students enrolled in the course and not enrolled in the degree program; and 2) Students enrolled in the degree program.

This data will be used to assess both course level and degree program student learning effectiveness.

**COVER SHEET**  
**Course Level Direct Assessment**  
**Objective 2.1**  
**ACCT-A101 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**  
**ACCT-A101 Principles of Financial Accounting I**

**Objective Measure:**

Objective 2.2 - 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



**COVER SHEET**  
**Course Level Direct Assessment**  
**Objective 3.1**  
**ACCT-A101 Principles of Financial Accounting I**

**Objective Measure:**

Objective 3.1 - 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 3.2**  
**ACCT-A101 Principles of Financial Accounting I**

**Objective Measure:**

Objective 3.2 - 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 C: Course level direct assessment

### ACCT-A225 Payroll Accounting

#### Measure Description:

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

Objective 4.1 - Calculate appropriate gross wages and salaries, along with appropriate payroll tax withholdings and employer expenses.
Objective 4.2 - Record payroll transactions using appropriate journals and ledgers.
Objective 4.3- Prepare required payroll tax reports.

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 not meeting, meeting, or exceeding 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 4.1**  
**ACCT-A225 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 4.2**  
**ACCT-A225 Payroll Accounting**

**Objective Measure:**

Objective 4.2 - Record payroll transactions using 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

**COVER SHEET**  
**Course Level Direct Assessment**  
**Objective 4.3**  
**ACCT-A225 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:**

Did the student meet the expectations?

Met

Not met

## Appendix D: Course level direct assessment

### ACCT-A210 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	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 not meeting, meeting, or exceeding 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 5.1**  
**ACCT-A210 Income Tax Preparation**

**Objective Measure:**

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

**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 E: Course level direct assessment

### ACCT-A222 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-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 not meeting, meeting, or exceeding 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 6.1**  
**ACCT-A222 Introduction to Computerized Accounting**

**Objective Measure:**

Objective 6.1 - 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