Lake Erie College Assessment Planning

Each program area is expected to participate in on-going assessment of student learning. Yearly progress updates should be shared with the School Dean for planning purposes within the program/school and incorporated into the Program Review process. Additionally, the School Deans will maintain a rotation schedule for a more thorough Program Assessment Review. Below, you will find a worksheet to be used for summarizing your Program Assessment Review.

Assessment Review Worksheet

Identification of specific area of review

The Program Level Goals for the Accounting Major

<table>
<thead>
<tr>
<th>Content</th>
<th>Demonstrate understanding of financial accounting, managerial accounting and federal income tax law</th>
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<td>Content</td>
<td>Demonstrate an understanding of internal control issues based on use of manual or electronic accounting information systems</td>
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<tr>
<td>Acquire Information</td>
<td>Ability to use systems and techniques for capturing, processing analyzing and communicating accounting information useful to stakeholders</td>
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<tr>
<td>Applied Critical Thinking</td>
<td>Ability to understand the interrelatedness of accounting and various business functions</td>
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<tr>
<td>Communication &amp; Interpersonal Skills</td>
<td>Experience in critiqued written or oral communication exercises</td>
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<tr>
<td>Context</td>
<td>Ability to develop a value system relating to accounting ethics and the regulatory environment</td>
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Rationale for selection of Review item

When preparing the curriculum map and curriculum review for the accounting major we became aware that the curriculum was missing a capstone course that integrates all the accounting disciplines and can also be used as a better tool to assess a number of program level goals for the accounting major.

A capstone course will provide students:

- With classroom experiences to integrate their knowledge of financial accounting, managerial accounting, federal income tax law and auditing
- An opportunity to research and present contemporary accounting issues
- Skills in problem solving, decision making and exercising professional accounting judgment
Measures used

During the 2010/2011 academic year, Lake Erie College (LEC) embarked upon initial steps to prepare for a thorough review of its academic programs. The purpose of this academic program review was to develop a collaborative process to identify and support the core strengths of the College, consistent with the institutional mission, characteristics and strategic directions as outlined in the LEC strategic plan, and to guide academic priorities based upon an evaluation of programs. This included a review of undergraduate academic programs at LEC which lead to an undergraduate major.

During this curriculum review process plus the curriculum mapping we discovered that our program was missing a course that linked all the accounting disciplines. Our students were learning each accounting discipline but separate and apart in each designated accounting course. Based on observations in the classroom we noted that our students are not seeing how the pieces fit together. Based on our observations, analysis from the mapping and curriculum review and discussions amongst the accounting professors, we concluded that our curriculum needed a vehicle to integrate these accounting disciplines.

This conclusion is also supported by our Accounting Curriculum Committee. Our Accounting Curriculum Committee is comprised of six external accounting professionals (four from industry and two from public accounting), three internal Lake Erie College professionals (two accounting professors and the Dean of the School of Business). The committee’s objective is to review our curriculum to ensure that we are meeting the needs of our students and our constituents.

Results

The accounting major required students to take four accounting electives. We proposed that the number of accounting electives be decreased to three and the accounting capstone course becomes a required course for all students majoring in accounting.

During the 2011/2012 academic year we proposed this change and received approval from the Educational, Planning and Policy Committee at Lake Erie College. Beginning with the 2012/2013 academic year the capstone course is now a required course for all accounting majors.

Catalog Description
AC490 – Senior Seminar in Accounting
Prerequisite: Senior Standing

The capstone course is a senior level course designed to allow students to review, analyze and integrate knowledge and skills learned throughout the accounting/business curriculum.
Students will analyze domestic and international accounting issues through case analysis and research. Students will prepare an approved academic project or paper that demonstrates mastery of their area of study and to assess their level of knowledge/skill of the stated outcomes of their degree.

At this point the course is in the development stage. Accounting students are required to take the course in their senior year. Since the capstone course is included for the first time in the 2012/2013 catalog it is not slated to be offered until spring 2015.

**Improvements**

Please see above

In addition to the summary information recorded above, please attach samples of measures used, rubrics, data charts, trends, suggestions for future investigation, etc.

Please see above