



Student Learning Outcomes Assessment Plan and Process

Accounting-AAS
Business Management-AAS
Business Management-Transfer-AA

Revised October, 2017

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I. Overview

In conjunction with Metropolitan Community College's (MCC) institutional-based assessment, the academic departments and individual programs have their own outcomes assessment process and activities which focus mainly on direct assessment of student learning outcomes.

The Business Department's outcomes assessment process has its foundation in the institution's mission and goals, has the support and collaboration of faculty and administration, involves the systematic use of quantitative and qualitative measures, involves realistic goals and timetable, and is supported by appropriate investment when required.

Who We Are

In support of the college's missions and goals, the Business Department was established and houses several programs of study including diplomas and certificates.

The Business Department includes curriculum in Accounting, Business, Entrepreneurship, Financial Planning, Legal Studies, and Marketing. Curriculum in related areas such as Economics, Insurance, International Business, Supply Chain Management, Paralegal, Pre-Law and Real Estate are also included in the department.

The associate degree programs include: Accounting-AAS, Business Management-AAS, and the Business Management-Transfer-AA.

Mission Statement

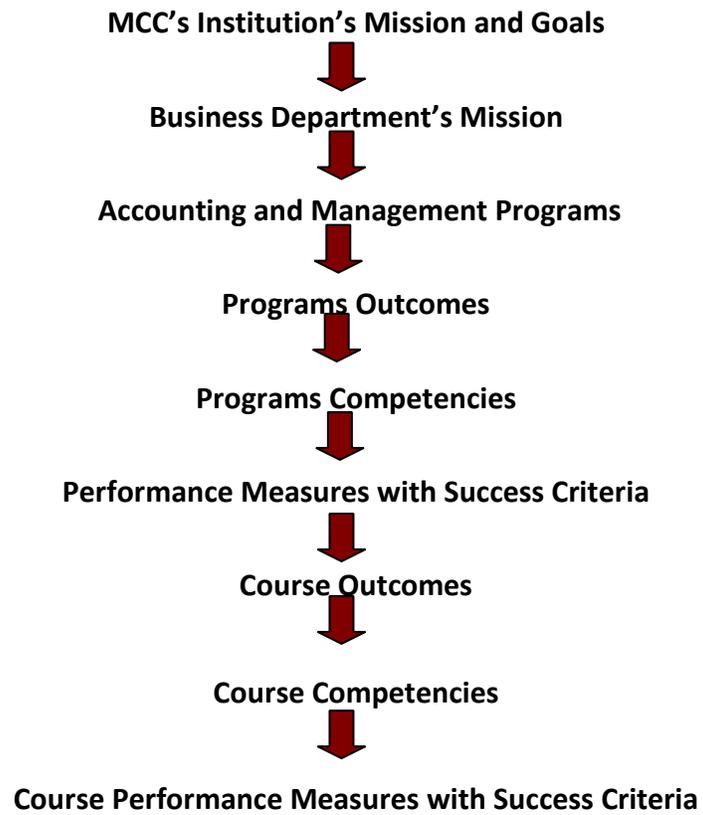
The Business Department of Metropolitan Community College provides quality learning opportunities in commerce and related studies that facilitate commercial development within the community, contribute to individual employability, and prepare learners for further academic pursuits in business disciplines.

Attainment of mission and goals is based upon the program outcomes. Therefore, program learning outcomes have been identified that address "what" faculty expect students to achieve and describe specific skills and abilities to be mastered by students completing the particular program of study.

Each outcome is supported by a competency that demonstrates "how" students will achieve the outcome. Each competency is supported by a performance measure that identifies how the competency will be measured.

In addition, specific course outcomes and related competencies have been developed to support each program outcome. As a result, there is a direct linear connection from the institutional level down through to the individual courses as illustrated in Exhibit #1 - Interrelation between Course Outcomes/Competencies and MCC Vision, Mission and Overall Goals.

Exhibit #1 – Interrelation between Course Outcomes/Competencies and MCC Vision, Mission and Overall Goals



II. Program Outcomes

Each program has developed a program outcomes matrix which correlates the program outcome, competency performance and where the activity is deployed in the curriculum. The program outcome matrices for the associate degree programs include: Accounting-AAS, Business Management-AAS, and the Business Management-Transfer-AA.

Upon successful completion of MCC's Accounting Associate in Applied Science program, students will be able to:

- Outcome 1:* Perform basic functions of accounting in accordance with General Accepted Accounting Principles (GAAP).
Competency: Complete the accounting cycle and prepare an Income statement, balance sheet and statement of owner's equity for a sole proprietorship.
- Outcome 2:* Prepare, analyze and interpret financial statements.
Competency: Perform transactional analysis; prepare a single-step income statement, balance sheet and statement of cash flows (indirect method) and prepare a corporate multi-step income statement.
- Outcome 3:* Apply General Accepted Accounting Principles (GAAP) to advance accounting topics.
Competency: Prepare transactions to record intangible assets, receivables, bonds, and leases.
- Outcome 4:* Describe earnings per share (EPS) in a complex capital structure.
Competency: Apply the EPS formula to calculate basic and diluted EPS.
- Outcome 5:* Apply breakeven in analyzing business decisions.
Competency: Compute and apply net present value (NPV) in business decisions.
- Outcome 6:* Apply cost accounting methods to evaluate and project business performance.
Competency: Describe and compute cost-volume-profit (CVP) relationships.
- Outcome 7:* Analyze specific economic markets to explain and predict changes in price

and economic behavior.

Competency: Explain how the interactions of market demand and market supply determine both the quantity of product available and the price at which it will be sold.

Upon successful completion of MCC's Business Management: Associate in Applied Science, Transfer-Associate of Arts Science programs, students will be able to:

Outcome 1: Identify the basic principles of Accounting, Economics, Marketing, and Management.

Competency: Apply the principles of the four subject areas in business scenarios.

Outcome 2: Explain the importance of SWOT analysis and its role in business decision making.

Competencies: Identify internal and external environment factors; Identify variables within SWOT analysis; Incorporate a SWOT analysis into a business plan.

Outcome 3: Explain various economic principles and concepts fundamental to business.

Competencies: Apply the economic principle of supply and demand; Determine opportunity cost; Compute price and demand elasticity.

Outcome 4: Explain a country's Gross Domestic Product (GDP).

Competency: Ability to recognize real vs. nominal GDP.

Outcome 5: Identify the types of unemployment.

Competency: Define various categories of unemployment.

Outcome 6: Identify the types of competitive markets in which businesses operate.

Competency: Compare and contrast various market structures.

Outcome 7: Apply breakeven analysis formulas to effectively analyze financial information.

Competency: Use breakeven to determine product pricing.

The results of these outcomes are published periodically at <http://www.mccneb.edu/business> as well as in appropriate college publications.

III. Process

The outcomes assessment process for the Business Unit and its three related associate degree of study provides a means for continuously improving the learning experience for students. It requires identifying expected outcomes for programs, the systematic gathering of evidence on student performance, analyzing and interpreting the evidence, and most importantly, using the resulting information to document, explain, and make changes that improve student performance.

The Business Unit and its programs employ two types of assessment: direct and indirect. Direct assessment measures a specific competency attainment by the student and includes student learning outcomes. Indirect assessment, which we define as something that happens to a student as a result of one's educational experience, includes behavioral outcomes and is measured by retention rates, survey satisfaction levels, etc.

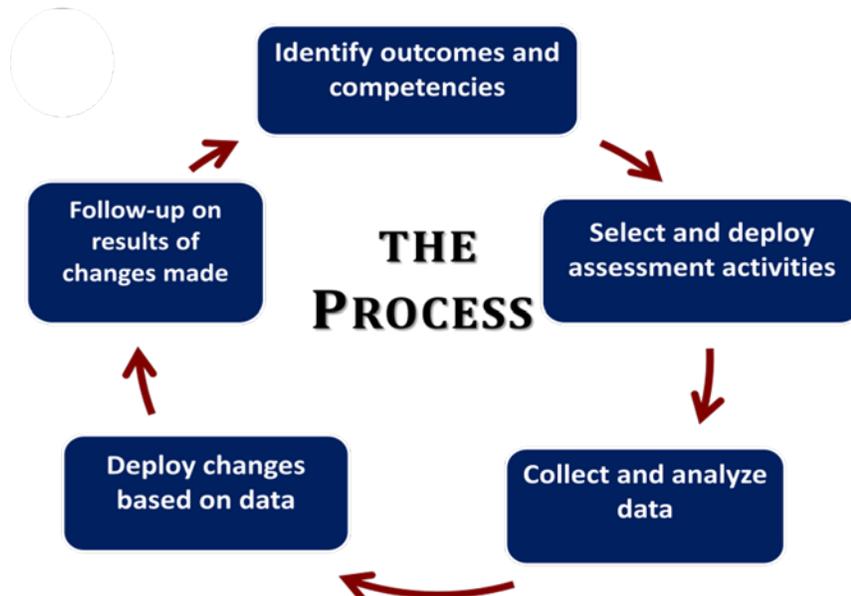
The Business Unit's assessment process applies to both programs of study and is focused on providing continuous quality improvement in programs and services.

The process is comprised of the following six steps (illustrated in Exhibit #2 – Business Unit Assessment Process Cycle):

1. Define the outcome (what you expect students to achieve).
2. Determine the competency (how will students demonstrate achievement of outcome). Is it appropriate? It is valid? Is it reliable?
3. Select or design measurement instrument, establish the success criteria, and deploy the process of data collection.
4. Collect and compile data.
5. Analyze data, generate conclusions; including actions for improvement. Are there any areas of success? Which areas need improvement? Which actions will be taken for improvement purposes?
6. Report results of action taken. Actions for improvement will occur in the following quarter, cycle, and academic year.

In addition, the Business Unit's ongoing outcomes assessment process is linked to each program's review process which is implemented on a five year cycle. To ensure faculty and staff's understanding of outcomes assessment, annual training sessions will be held at departmental business meetings. The process, collection techniques, and reporting guidelines will be discussed.

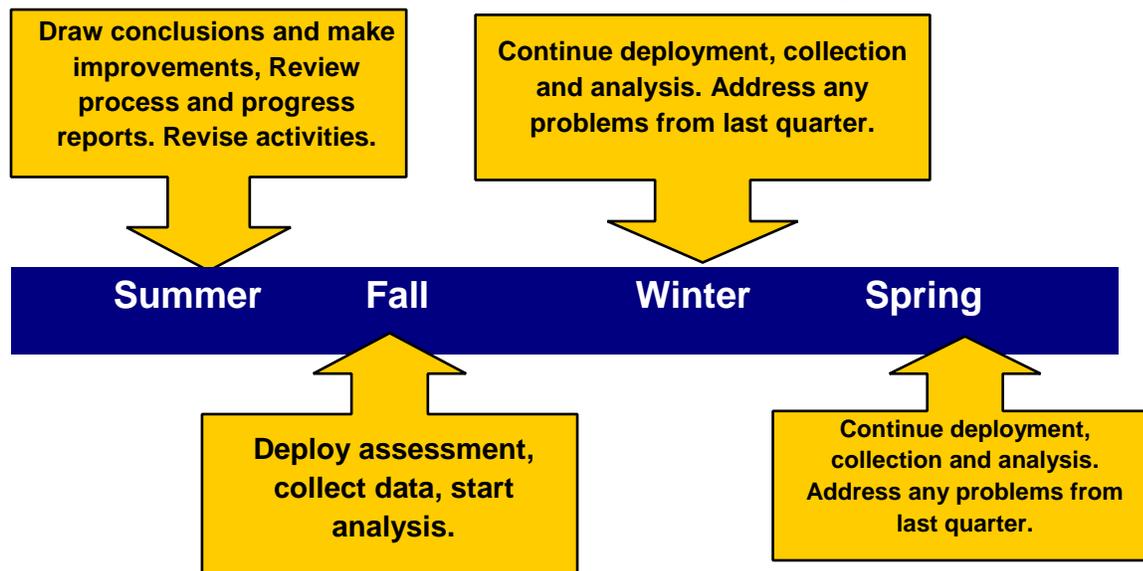
Exhibit #2 - Business Unit Assessment Process Cycle



IV. Timeline

In order to deploy the outcome of the assessment process, a timeline was established. It addresses items such as: When will measurements be made? How often? When will the analysis take place? To keep the process on task, annual progress reports are due at the end of the academic year. Also, if any additional funding is required as a result of the assessment process, the dean will submit the budget request within the normal budget timetable established by the college. The timeline for the outcome is based on the quarter system and it is depicted in Exhibit #3 – The timeline for the outcome of the assessment process.

Exhibit #3 - The timeline for the outcome of the assessment process



In addition, as part of the annual review and progress reporting each summer, the following questions are answered within each program's assessment process. If any deficiencies are noted, a plan is formulated to address them.

- Is there evidence of a definable outcome measure?
- Is there evidence of a systematic approach (process) for data collection?
- Is there evidence the approach is deployed?
- Is there evidence of results?
- Is there evidence of analysis of results and findings?
- Is there evidence of improvements implemented?
- Is there evidence of follow-up in respect to improvements made?

V. Assignments

The Business Unit's assessment process, which focuses mainly on student learning outcomes is faculty driven. The faculty, for each program, develops the specific outcomes, competencies, and performance measurements. They decide who will interpret the data and when, as well as who will report the results and when.

A "lead" faculty member is assigned to each course in a program's curriculum and is responsible for developing performance measures and data collection instruments at the course level. In addition, the lead faculty member ensures the course outcome(s) and competency(ies) are included on the course syllabus.

Faculty consensus, by program, is required for all competencies and performance measures and instruments. The faculty assignments are reviewed each summer to determine if improvements are necessary.

VI. Assessment Coordinators

To oversee the complete process, the dean will appoint faculty to serve as Assessment Coordinators of the departmental assessment activities. The Assessment Coordinators organizes the assessment activities in the Business and Accounting programs by maintaining a calendar for assessments activities by course, coordinating the flow of data collection and information, and assuring that all outcomes assessment activities are correctly completed on a timely basis.

Specific responsibilities include working collaboratively with the Business Academic Dean, Course Subject Coordinators/Department Representatives, Area Instructors, Academic Affairs and Research Department staff to:

1. Make sure that all area instructors are trained appropriately in the assessment process, that they are notified when they are to provide assessment results and verify that assessment data is reported accurately and in a timely manner.
2. Maintain overall responsibility for the process of assessment data collection and to assure that it complies with accreditation standards (such as ACBSP) and is appropriately reflective of all offering modes, times, locations, etc.
3. Develop and maintain a calendar system to assure the appropriate rotation of assessment activities so that all courses are adequately assessed within the ACBSP reporting cycle. Generally, all courses would be assessed within a two year rotation.
4. Inform Course Subject Coordinators/Department Representatives in a timely manner of any assessments to occur in the area within the quarter and the assessment tools to be used for this purpose. The Subject Coordinators/Department Representatives will notify and work with instructors to complete the assessments and report results correctly and on time. Assessment Coordinators will work with Subject Coordinators/Department Representatives to facilitate meetings and discussion of results and forward conclusions and actions to be taken to the Assessment Coordinator.
5. The Assessment Coordinator will collect this information and provide it to the MCC ACBSP Champion and Co-Champion for inclusion in the accreditation reports.
6. Collaborate with the Research Office staff to provide analysis as needed and to collect data as needed for the assessment reports. Collaborate with Dean of Business and other deans or designated faculty from other academic areas to obtain assessment results for General Education courses.
7. Coordinate adjustments to matrices to assure that they are current and effective.
8. Assist the Champion and Co-Champion as needed in the writing of the ACBSP reports.
9. Communicate with faculty and staff regarding changes in the assessment process.
10. Coordinate with other Assessment Coordinator(s) as needed to enhance the effectiveness of the assessment process

VII. Student Learning Results

Metropolitan Community College and the business unit deploy various means to communicate the results of direct and indirect student learning outcomes to its stakeholders. MCC defines its stakeholders as current and future students, graduates, faculty and staff, employers, advisory boards, parents, state and federal government agencies, and accrediting bodies.

Informally, the results of student performance are communicated at department meetings, advisory board meetings, and during public presentation made by the business unit.

******NOTE: WEB SITES BELOW not accessible – TO BE UPDATED**

Formally, the results of student performance are periodically published on the college's website (for the business unit at <http://www.mccneb.edu/business>) as well as in appropriate college publications. In addition the business unit initiated an annual assessment report card in 2013 which holistically evaluates student performance on all outcomes assessed during the year. This report card can be found at <http://www.mccneb.edu/acct> (for the Accounting program) and at <http://www.mccneb.edu/bsad> for

Business Management: Associate in Applied Science, Transfer-Associate of Arts Science programs.

In addition, the college publishes several documents that report the success of MCC students to the public we serve. These include the following: weekly and quarterly newsletters, Inside Story, and the Community Connection.

The Inside Story is made available electronically to all students and staff. The Community Connection contains more in-depth articles designed to ensure student success and to report student achievement information, such as graduation rates.