

**College TSA Assessment Implementation Plan Approval Request Form
Phase II – District Level**

**(1) Program Title: Accounting
Program Number: 10-101-1**

(2) College: Western Technical College

(3) College Contact: Tracy Dryden

E-mail: drydent@westerntc.edu

Phone: 608-789-6179

(4) Education Director: Moira Lafayette

College TSA Implementation Plan

(5) Describe how this plan is based on the WTC System TSA Assessment Plan (Phase I). Include system wide, multi-college or local program outcomes that will be assessed at your college. (Please attach Program Outcome Summary Document including any additional local program outcomes, if applicable.)

X Program Outcome Summary that was created in Phase I is attached.

Western used the WTCS TSA Assessment Plan, core program outcomes, and college core abilities to design the assessment for the Accounting program.

(6) Discuss how the performance-based curriculum and learning opportunities are in place to provide students the opportunity to prepare for success on the assessment of exit learning outcomes. (Please attach the WIDS analyzer report or documentation showing links between program outcomes and courses, learning activities).

X Analyzer Report (may have been created in Phase I) is attached.

(7) Describe the strategy/strategies that will be used to assess the program outcomes and performance standards. If Formative Assessments are used, identify which program outcomes and performance standards are assessed by each of the formative assessments. (Please attach the TSA Scoring Guide if a rubric is used for this TSA) The program outcomes match the rubric and will be assessed accordingly. The rubric will be completed in a capstone project in Cost Accounting II (2012) and in Management Accounting Project (2013). Students are not able to take this particular class until they have scored 70% or better on key assessment in pre-requisite courses such as Payroll Accounting, Computerized Accounting, and Income Tax Accounting.

X TSA Scoring Guide attached.

(8) Describe how your college informs students of the assessment format and conditions, performance criteria and standard of performance.

The rubric is discussed with students multiple times throughout the course. Key assessment components are discussed in each and every class. Collectively, faculty will complete the final assessment of the group in a program team meeting so that consistent grading occurs.

(9) Describe how students will receive feedback on their performance of the assessment.

Students will receive feedback at the end of class. Blackboard is used for the individual components of the assessment.

(10) Describe, in detail, your process for internally collecting and managing the required pass/fail data on the core program outcomes for program students. Describe the process for reporting the required data via the Client Reporting System.

Information for each student will be tracked initially in an Excel Spreadsheet by program staff. It will then be sent onto IT for submittal to the Client Reporting Process. Results will be analyzed periodically to identify any trends.

(11) Attach documentation of advisory committee support of the plan.

(12) Please provide the following signatures approving the TSA implementation plan:

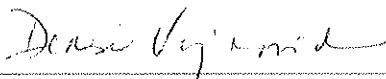
District ISA:



Margaret (Peg) Boudreau, PhD
Vice President of Academic Affairs

Date: 3-30-12

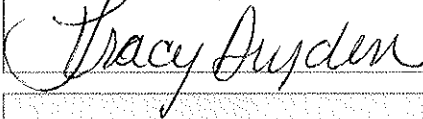
District SSA:



Denise Vujnovich, EdD
Vice President of College Relations

Date: 3-30-12

District Client Reporting Contact



Tracy Dryden
AQIP Specialist

Date: 4-5-2012

(13) Additional Comments or Information

Submitted By: _____

Janice Strupp

Date: _____

04.13.12

When the document is complete, please submit this form and attached documentation via a single .pdf file to programs@wtcsystem.edu

Accounting

Accounting TSA Assessment Summative Assessment

Wisconsin Technical College System

Directions

This Accounting TSA scoring guide will be used to document your attainment of technical program outcomes for the Accounting Associate Degree. To meet the requirements on the scoring guide, you will be asked to draw upon the skills and concepts that have been developed throughout the program and are necessary for successful employment in your field. Results will be used to inspire continual improvement of teaching and learning in Wisconsin Technical College System Accounting Programs. In addition, this assessment will provide feedback to you about your performance.

This scoring guide will be used to evaluate your work by examining one or more artifacts (assignments) that document your achievement of each program outcome. Format, timing, and course will be designated by your local college. Your instructor will provide detailed instructions on the tool(s) used.

After your instructor completes this scoring guide, you will receive feedback on your performance including your areas of accomplishment and areas that need improvement.

Accounting Program Outcomes

1. Process financial transactions throughout the accounting cycle
2. Analyze financial and business information to support planning and decision-making
3. Perform payroll preparation, reporting, and analysis tasks
4. Perform cost accounting preparation, reporting, and analysis tasks
5. Perform individual and/or organizational tax accounting preparation, reporting, and analysis tasks
6. Identify internal controls to reduce risk
7. Adapt accounting processes and principles to a government and/or not-for-profit environment (optional)

Rating Scale

- PASS** Performs adequately; meets basic standards
FAIL Does not meet basic standards

You must achieve an overall average rating of PASS on all criteria for each program outcome to demonstrate competence (passing). A rating of FAIL on any criterion results in a FAIL score for that program outcome and for the TSA Assessment.

SCORING GUIDE

Program Outcomes and Criteria

Process financial transactions throughout the accounting cycle	PASS	FAIL
<ul style="list-style-type: none"> • you journalize in accordance with current accounting standards 		
<ul style="list-style-type: none"> • you post to the ledger(s) 		
<ul style="list-style-type: none"> • you prepare adjusting entries 		
<ul style="list-style-type: none"> • you complete closing procedures 		
<ul style="list-style-type: none"> • you prepare financial statements and reports accurately to represent an organization's financial position in accordance with current accounting standards 		
<ul style="list-style-type: none"> • you use current technology to process and report financial transactions 		
<ul style="list-style-type: none"> • you adhere to internal controls 		
<ul style="list-style-type: none"> • you identify ethical considerations for processing financial transactions 		
COMMENTS:		
Analyze financial and business information to support planning and decision-making	PASS	FAIL
<ul style="list-style-type: none"> • analysis is based on research that identifies relevant information 		
<ul style="list-style-type: none"> • analysis presents business concerns 		
<ul style="list-style-type: none"> • you effectively communicate financial and business information to stakeholders 		
<ul style="list-style-type: none"> • you adhere to internal controls 		
<ul style="list-style-type: none"> • you identify ethical considerations for analyzing financial and business information 		
<ul style="list-style-type: none"> • you use current technology to collect, process, and report data and analyses 		
COMMENTS:		
Perform payroll preparation, reporting, and analysis tasks	PASS	FAIL
<ul style="list-style-type: none"> • you prepare payroll forms and reports which adhere to state and federal laws and regulations 		
<ul style="list-style-type: none"> • you maintain payroll records 		
<ul style="list-style-type: none"> • you prepare payroll tax deposits 		
<ul style="list-style-type: none"> • you record payroll transactions 		
<ul style="list-style-type: none"> • you use current technology to process payroll 		
COMMENTS:		

Perform cost accounting preparation, reporting, and analysis tasks	PASS	FAIL
• you calculate variances using standards costs		
• you generate job costing sheets		
• you prepare master budgets		
• you prepare cash budgets		
• you generate productions reports		
• you effectively communicate financial and business information to internal stakeholders		
• you use current technology to perform cost accounting tasks		
COMMENTS:		
Perform organizational and/or individual tax accounting preparation, reporting, and analysis tasks	PASS	FAIL
• you prepare required tax forms which adhere to current tax laws and regulations		
• you effectively communicate tax accounting information to stakeholders		
• you use current technology to perform tax accounting tasks		
COMMENTS:		
Identify internal controls to reduce risk	PASS	FAIL
• you analyze the relationship among risk, opportunity, and controls		
• you document the internal control system in narrative or flowchart form		
• you communicate weaknesses in an existing internal control structure		
• you effectively communicate audit information to internal and external stakeholders		
• you employ current technology to perform audit tasks		
COMMENTS:		
Adapt accounting processes and principles to a government and/or not-for-profit environment (optional)	PASS	FAIL
• you record transactions in appropriate funds		
• you prepare accounting documents in accordance with current accounting standards		
• your work reflects an accurate application and interpretation of internal controls and current accounting standards as they apply		
COMMENTS:		

Meet the <i>all</i> following requirements for assessment of Accounting TSA Assessment		PASS	FAIL
Each program outcome is documented by one or more artifacts. (One artifact may be used to assess multiple program outcomes and/or criteria).			
Each artifact has been assessed, receiving a passing grade using a scoring guide or rubric.			
COMMENTS:			
TSA Assessment Score:		PASS	FAIL
Note: Each program outcome and the over-all requirements must earn a rating of "Pass" to achieve an over-all score of "Pass" on the assessment.			
Student Name:		ID #:	
Evaluator Signature:		Date:	

Accounting - WTCS Technical Skills Attainment Program Outcome Summary

Organization: WTCS - Wisconsin Technical College System

Program Number: 10-101-1

Instructional Level: Associate Degree

Instructional Area: Accounting

Program Manager: Mike Tokheim

Original Developer(s): WTCS Accounting TSA Project Team

Last Revision Date: 5/29/2009

Revised By: WTCS Accounting TSA Project Team

Description: The Accounting Program provides the educational background and training required for entry positions in private business and industry, governmental agencies and public accounting firms. Job experience and continuing education provide the necessary qualifications for advanced positions in the field of accounting.

Career/Job Titles

- Accountant
- Accounting Assistant
- Bookkeeper
- Accounts Payable Clerk
- Cost Accountant
- Office Manager

Related DACUM Studies

DACUM Title: Accounting

Date: 11/1/2007

Organization: Fox Valley Technical College

Facilitator: Ginny Sattler and Marge Jeffers

Method: DACUM

Notes: Regional DACUM with panelists from Wisconsin cities of Appleton, Black Creek, Sheboygan, Fond du Lac, and Shawano

External Standards

The following national standards informed the development of the WTCS Accounting Core Program Outcomes: American Institute of Certified Public Accountants (AICPA), and American Business Accountant Certification (ABA).

Program Outcomes

TSA-1. Process financial transactions throughout the accounting cycle

Direct Measures

You will develop one or more artifacts (products) that document achievement of this outcome. Format, timing, and course will be designated by your local college.

Criteria

- TSA-1.a. you journalize in accordance with current accounting standards
- TSA-1.b. you post to the ledger(s)
- TSA-1.c. you prepare adjusting entries
- TSA-1.d. you complete closing procedures
- TSA-1.e. you prepare financial statements and reports accurately to represent an organization's financial

position in accordance with current accounting standards

TSA-1.f. you use current technology to process and report financial transactions

TSA-1.g. you adhere to internal controls

TSA-1.h. you identify ethical considerations for processing financial transactions

TSA-2. Analyze financial and business information to support planning and decision-making

Direct Measures

You will develop one or more artifacts (products) that document achievement of this outcome. Format, timing, and course will be designated by your local college.

Criteria

TSA-2.a. analysis is based on research that identifies relevant information

TSA-2.b. analysis presents business concerns

TSA-2.c. you effectively communicate financial and business information to stakeholders

TSA-2.d. you adhere to internal controls

TSA-2.e. you identify ethical considerations for analyzing financial and business information

TSA-2.f. you use current technology to collect, process, and report data and analyses

TSA-3. Perform payroll preparation, reporting, and analysis tasks

Direct Measures

You will develop one or more artifacts (products) that document achievement of this outcome. Format, timing, and course will be designated by your local college.

Criteria

TSA-3.a. you prepare payroll forms and reports which adhere to state and federal laws and regulations

TSA-3.b. you maintain payroll records

TSA-3.c. you prepare payroll tax deposits

TSA-3.d. you record payroll transactions

TSA-3.e. you use current technology to process payroll

TSA-4. Perform cost accounting preparation, reporting, and analysis tasks

Direct Measures

You will develop one or more artifacts (products) that document achievement of this outcome. Format, timing, and course will be designated by your local college.

Criteria

TSA-4.a. you calculate variances using standards costs

TSA-4.b. you generate job costing sheets

TSA-4.c. you prepare master budgets

TSA-4.d. you prepare cash budgets

TSA-4.e. you generate productions reports

TSA-4.f. you effectively communicate financial and business information to internal stakeholders

TSA-4.g. you use current technology to perform cost accounting tasks

TSA-5. Perform organizational and/or individual tax accounting preparation, reporting, and analysis tasks

Direct Measures

You will develop one or more artifacts (products) that document achievement of this outcome. Format, timing, and course will be designated by your local college.

Criteria

TSA-5.a. you prepare required tax forms which adhere to current tax laws and regulations

TSA-5.b. you effectively communicate tax accounting information to stakeholders

TSA-5.c. you use current technology to perform tax accounting tasks

TSA-6. Identify internal controls to reduce risk

Direct Measures

You will develop one or more artifacts (products) that document achievement of this outcome. Format, timing, and course will be designated by your local college.

Criteria

- TSA-6.a. you analyze the relationship among risk, opportunity, and controls
- TSA-6.b. you document the internal control system in narrative or flowchart form
- TSA-6.c. you communicate weaknesses in an existing internal control structure
- TSA-6.d. you effectively communicate audit information to internal and external stakeholders
- TSA-6.e. you employ current technology to perform audit tasks

TSA-7. Adapt accounting processes and principles to a government and/or not-for-profit environment (optional)

Direct Measures

You will develop one or more artifacts (products) that document achievement of this outcome. Format, timing, and course will be designated by your local college.

Criteria

- TSA-7.a. you record transactions in appropriate funds
- TSA-7.b. you prepare accounting documents in accordance with current accounting standards
- TSA-7.c. your work reflects an accurate application and interpretation of internal controls and current accounting standards as they apply

Accounting Advisory Committee Meeting Minutes
 Western Technical College, Lunda Center
 April 27, 2011, 4:30-5:30 p.m.

Members Present:

Jill Paetzold	Western Technical College
Karen Kettelson	Western Technical College
Jim Murray	Western Technical College
Paul Jacobson	Wipfli LLP
Jim Stott	James L Stott Inc.
Wade Hackbarth	Western Technical College
Jeff Wrobel	Kwik Trip
Jo Ann Marson	Viterbo University
Gary Brown	Western Technical College
Barb Fitzsimmons	Western Technical College
Jenny Parker	Western Technical College
Jon Wedl	Snopak
Dan McIntyre	Management Computer Services, Inc.
Kimberly St. Sauver	Trane Company
Scot Wiedenfeld	Western Technical College

Members Absent:

Mary Ann Herlitzke	Western Technical College
Maureen Richardson	Fort McCoy
Ed Jaekel	JRM & Associates, LLC
Paul Mack	Western Technical College
Jeffrey Luna	Marine Credit Union
Terri Urbanek	Community Credit Union
Peg Boudreau	Western Technical College
Colleen Cudo	Western Technical College
Shirley Heffner	Western Technical College

Item	Discussion	Action
Call to Order	Jim Murray called the meeting to order at 4:30 p.m	
Introductions	All committee members introduced themselves and stated place of business. In attendance was the division's new Associate Dean, Scot Wiedenfeld.	
Approval of Minutes	Jim presented the October 2010 meeting minutes to the committee.	Minutes were approved by Jo Marson as presented; unanimous approval
Western Update – Legislative Issues	Gary Brown gave an update on the status of Western. The college continues to see record enrollments and has approximately 4200 FTE's. The accounting program has approximately 300 students in the program. This includes the regional center locations, as well as day and evening students at the La Crosse campus. Accounting is currently one of the division's strongest programs. Graduates are also finding jobs in the area.	

	<p>Our new dorms have been well received and are at capacity. We are currently remodeling the Kumm Center to update the cafeteria and seating area.</p> <p>The college is holding a new student orientation tonight and approximately 32 Accounting students have signed up to attend.</p> <p>Legislative Update- Two documents were distributed regarding the proposed budget cuts. They are proposing a 30% cut in state funding which is devastating for the college. We are asking our advisory members to contact their legislature to express the importance of technical education. However, whatever happens we will continue to move forward to the best of our ability.</p>	
Access Skills	<p>Scot Wiedenfeld did a brief demonstration with a question and answer regarding the importance of database training for Accounting graduates. All external members commented on their personal experiences and knowledge. The members in attendance said they either used it minimally or not at all. Many felt that the accounting area was trying to move away from Access and use pre-canned software. They also expressed the need for students to have a higher skill level in Excel, where they could use VBA, Macros, pivot tables and advanced functions. Most agreed they wouldn't look for database skills in an employee.</p>	
Accounting Assistant Diploma Program	<p>Karen presented two documents to the committee referring to the Accounting Assistant diploma program. One listed the curriculum and the other a description of two Professional Development classes; one for the Accounting program and the other for Accounting Assistant. Karen explained that the two classes are basically the same and they would like to use the course from the Accounting Associate Degree program for both programs.</p>	<p>Jeff Wrobel made a motion to remove 10101171 Professional Development from the Accounting Assistant diploma program and to replace it with the 10101172 Professional Development course. The motion was seconded by Paul Jacobsen, unanimous approval. The change will be implemented as soon as possible.</p>
Accounting TSA Skills Update	<p>Karen reminded the committee that the Accounting program was a leader in the state when they started the TSA (Technical Skills Attainment) program. The documents she provided for the committee listed the rubric or summative assessment that will need to be completed for each student prior to graduation. The second document gave an overview of the process and implementation plan. The program will be required to report summative assessment results beginning Spring 2012. The process was discussed and reviewed.</p>	<p>Motion was made by JoAnn Marson to approve the TSA process for implementation, seconded by Jeff Wrobel; unanimous approval.</p>

Faculty Status	Gary informed the committee that Bruce Bachtell resigned from his teaching position here for another opportunity. The division has received approval to replace him and will be posting a position for an evening accounting instructor. The new faculty member would start fall 2011.	
VITA Spring Statistics	Jill Paetzold updated the committee on the VITA program. This is the last year we will be providing the service because the course will no longer be offered. They completed 207 Federal and 238 State returns. The average refund was \$1,022 for federal and \$379 for state. The breakdown of returns by filing status is as follows: 81% single, 10% married and 9% head of household.	
Graduate Follow-up	Karen distributed a sheet with graduate follow-up information on it from 2003 to 2010. The number of graduates has increased from last year but the full-time hourly wage is down approximately \$1.65 from last year. The part-time hourly rate is approximately \$15.20 per hour.	
Showcase Reminder	The Business Division showcase and recruiting event is scheduled for Tuesday May 10, 2011; from 4:30-6:30 p.m. in the Lunda Center. The program has two portions. The first hour is reserved for employers to view student projects/information. The second hour is reserved for students to network with employers and to learn about their companies. Currently we have 16 employers planning to attend. This is a good educational experience for both parties involved.	
Set Date/Time for Fall Meeting	The date for the fall meeting is October 26 th at 4:30 p.m.	
Adjourn	Jim adjourned the meeting at 5:24p.m.	

Master Map
2011-2012 Academic Year
Accounting
101011

	Semester 1						Semester 2					Semester 3				Semester 4						
	10101105-Accounting Orientation	10101114-Accounting Principles 1	10101130-Payroll Accounting	10154104-Introduction to Microcomputers	10801195-Written Communication	10804123-Math with Business Applications	10101124-Accounting Principles 2	10101132-Case Analysis and Reporting	10101138-Accounting Spreadsheets	10102130-Business Law	10801198-Speech	10101126-Accounting Principles 3	10101149-Cost Accounting 1	10101165-Income Tax Accounting	10809166-Introduction to Ethics: Theory and Application	10809195-Economics	10101125-Computerized Accounting Systems	10101156-Information Systems for Accounting	10101162-Management Accounting Project	10101172-Professional Development - Accounting	10809196-Introduction to Sociology	10809199-Psychology of Human Relations
Core Abilities	X			X	X	X		X		X	X	X			X	X		X			X	X
Use effective communication skills.	X			X	X	X		X		X	X	X			X	X		X			X	X
Apply mathematical concepts.		X	X			X	X	X	X			X		X	X	X		X			X	
Transfer social and natural science theories into practical applications.						X		X				X			X	X					X	X
Demonstrate ability to think critically.	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X			X	X
Demonstrate ability to value self and work ethically with others in a diverse population.	X				X	X		X		X	X	X	X		X	X		X			X	X
Use technology effectively.			X	X	X	X		X	X	X	X	X		X	X		X	X		X		
Make decisions that incorporate the importance of sustainability						X		X		X		X	X		X	X						X
Program Outcomes																						
1. Process financial transactions throughout the accounting cycle ✓		X	X				X		X			X	X				X	X				
2. Analyze financial and business information to support planning and decision making ✓						X		X				X				X						
3. Perform payroll preparation, reporting, and analysis tasks ✓		X	X			X																
4. Perform cost accounting preparation, reporting, and analysis tasks ✓												X	X									
5. Perform organization and/or individual tax accounting preparation, reporting, and analysis tasks ✓			X											X								
	Semester 1						Semester 2					Semester 3				Semester 4						
6. Identify internal controls to reduce risk ✓			X															X				

Western college-wide core ability
 Locally approved program outcome
 TSA approved program outcome
 Program Course
 General Studies Course