



**Program:** Accounting

**Assessment period:** 2016-2017

**Program or Department Mission:**

The Department of Business and Information Systems includes the areas of Accounting, Business, Computer Science, and Office Administration. The department provides all students access to quality educational opportunities and experiences that will meet the needs of an ever-changing and increasingly demanding technological society. In addition, the department provides outstanding educational instruction which prepares students for transfer to a college or university.

The Accounting Program Outcomes are:

1. Students and graduates will report satisfaction with the Accounting Program (70%).
2. Accounting students will graduate at a 75% completion rate.
3. Graduates will indicate employment in the field or current enrollment in a four- year degree program (70%).

**Instructional Program Outcomes & Assessment Plan**

Intended Outcomes	Means of Assessment	Criteria for Success	Summary & Analysis of Assessment Evidence	Use of Results
1. Graduates will report satisfaction with the education preparation provided in the Accounting Program.	Career/Technical Employment Status Survey	70% of graduates will report satisfaction with the education preparation provided in the	Seven students returned the survey. 91 (10 out of 11) were either satisfied or very satisfied with the Accounting program. Eleven students returned the survey out of twenty. Furthermore, 73% (8 out of 11) of students	The criteria was met for success. The number of students and graduates returning the survey is still very low. Faculty members are considering using social media, via Facebook, for better contact with graduates and students. Students in their

		Accounting Program.	accomplished their goals or are in progress.	final semester will be encouraged to participate. However, this needs to be managed at the administrative level. This mechanism will increase contact with graduates and students. We think it would be helpful to have a breakdown, on the surveys, of those students still in the program and those students who have graduated.
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<p>2. Accounting students will graduate at a 75% completion rate within four years of declaring the major.</p>	<p>Graduation rate for the period of 2014-2015. Information from IRIR.</p>	<p>Accounting students will graduate at a 75% completion rate within four years of declaring the major of Accounting. This rate was determined by faculty members and by ACBSP to be an appropriate goal.</p>	<p>NA Data not available.</p>	<p>The availability of courses offered for students to graduate is not consistently offered from one year to the next. Courses with small enrollment numbers are cancelled. Therefore, students must wait, sometimes for another year, for the course to be offered. At this point, some courses have not been held for over a year. Students should have some assurance that all courses will be held within a year regardless of enrollment size. This failure to hold courses has a negative effect on attracting new students and retention of current students.</p> <p>Faculty members are working on advising techniques, informative literature and projects to increase graduation rates. Faculty members should encourage Accounting majors to complete the English and math requirements as soon as possible. These required courses are fundamental in the success of an Accounting student.</p> <p>The available data include students who drop-out of college or who transfer without receiving a degree from JSCC.</p>
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				Therefore, the data may not reflect the true matriculation rate.
3. Graduates will be employed in the field or enrolled in a four-year degree program.	Graduate survey; Career/Technical Employment Status Survey	Within in six months of graduation, 70% of accounting graduates will be employed in field or currently enrolled in a four-year degree program.	Of the graduates returning the survey, 27% of graduates are employed in field. Data based on twenty graduates with 11 returning the survey. Of those, three are employed in field.	Criteria not met based on surveys returned. An Accounting & Business survey is being sent to appropriate business in the area to poll for skills the businesses seek in a potential student for employment. We hope to gain valuable information. Faculty members are encouraged to work with and follow up with students pursuing employment and/or enrolling in a four-year degree program. Faculty is considering using social media, via Facebook, for better contact with graduates and students. The state of the economy is playing a role in the low employment numbers. Faculty will continue to work with businesses in the community to increase the Accounting Program graduates employed in field.
<b>Plan submission date: 10/6/2017</b>			<b>Submitted by: Wanda Smith</b>	





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The Accounting Program Student Learning Outcomes:

1. Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements.
2. Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.
3. Demonstrate program proficiency via case study.

## Instructional Program Student Learning Outcomes & Assessment Plan – Accounting Program Core Courses

Intended Outcomes	Means of Assessment	Criteria for Success	Summary & Analysis of Assessment Evidence	Use of Results
<p>1. Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements.</p>	<p>ACT 115: Analyze Business Transactions and enter data using computerized accounting software.</p>	<p>Using a scale of 1-4 where: 1=Poor-fails to meet expectations, 2=Needs improvement, 3=good, 4=Excellent, 70% of students will successfully demonstrate an adequate understanding by achieving a 3 or 4.</p>	<p>ACT 115: 96% students or 22 out of 23 students achieved a 3 or 4.</p>	<p>Benchmark met. Accounting, Business and some OAD students take this course. This course reinforces accounting practices. Faculty members will continue to monitor student outcomes and make necessary adjustments to improve student learning. This course is a beginning level course that helps to provide practical applications to students and helps to imprint accounting rules. Students are encouraged to take this course soon after they have taken ACT 145 or BUS 241 to imprint the rules or principles of accounting and secure their future success in accounting courses.</p>

	<p>ACT 145: Analyze business transactions using the accounting equation.</p> <p>ACT 249: Demonstrate knowledge of the basic payroll accounting records.</p> <p>BUS 241: Complete the accounting cycle through closing entries.</p> <p>BUS 242: Know the three sections of the Statement of Cash Flows and items included in each section.</p>		<p>ACT 145 – 81% of students in this course achieved a 3 or 4. Of 75 students, 61 achieved a 3 or 4.</p> <p>ACT 249: 87 % of students in this course achieved a 3 or 4. Of 45 students, 39 achieved a 3 or 4.</p> <p>BUS 241 – 82% of students in this course achieved a 3 or 4. Of 299 students, 244 achieved a 3 or 4.</p> <p>BUS 242 – 79% of students in this course met the percentile requirements. Of 181 students, 143 achieved a 3 or 4.</p>	<p>Benchmark met. This course is a beginning level course and increases the success rate of students taking BUS 241 &amp; 242. Faculty will continue to monitor student’s success in this course. Students who do well in this course will be more successful in higher level accounting course.</p> <p>Benchmark met. This course includes Business majors. We hope to offer this course as an Internet course in the future.</p> <p>The benchmark was met for both BUS 241 &amp; BUS 242. However, the available data includes student who fail to attend class and never withdraw. Therefore, the data is skewed since failure to attend without withdrawing is recorded as an F.</p>
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				<p>As more students take online courses, the defined success rate of a 3 or 4 may be impacted. Some students take online courses when they need the structure of in-class environment.</p> <p>Benchmark met. The success rate of 100% is more than our goal. However, faculty members will continue to monitor the progress of tax students. We will make changes in the course as needed to better meet the needs of students.</p>
	<p>BUS 253: Identify deductions and exemptions allowable to compute taxable income, calculate the taxes, and identify any credits available to determine the net tax liability.</p>		<p>BUS 253: 100% of students in this course achieved a 3 or 4. Of 7 students, 7 achieved a 3 or 4.</p>	
<p>2. Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.</p>	<p>ACT 115: Use the computer to perform various financial statement analyses.</p>	<p>Using a scale of 1-4 where: 1=Poor-fails to meet expectations, 2=Needs improvement, 3=good, 4=Excellent, 70% of students will successfully demonstrate an adequate understanding by achieving a 3 or 4.</p>	<p>ACT 115: 96% students or 22 out of 23 students achieved a 3 or 4.</p>	<p>Benchmark met. Faculty will continue to stay current with accounting software requirements. The success rate of 96% is more than our goal. However, faculty members will continue to monitor the progress of students. We will make changes in the course as needed to better meet the needs of students.</p>

	<p>ACT 249: Calculate and report an employer's payroll tax liability from payroll transactions.</p> <p>ACT 253: Identify reportable gross income, including payroll, interest, dividends, net rentals and Schedule C business income to derive adjusted gross income.</p> <p>ACT 145: Analyze transactions.</p>		<p>ACT 249 – 87% of students in this course achieved a 3 or 4. Of 45 students, 39 students met a 3 or 4.</p> <p>ACT 253 – 100% of students in this course achieved a 3 or 4. Of 7 students, 7 achieved a 3 or 4.</p> <p>ACT 145: 75% of students achieved a 3 or 4. Of 75 students, 58 achieved a 3 or 4.</p>	<p>Benchmark met. While the success rate exceeds our goal, faculty members will continue to update this course. We will offer this course online in the spring.</p> <p>Benchmark met. However, due to low enrollment, this course was offered only one time at one campus. This will create future problems with students wanting to graduate.</p> <p>Benchmark met. This course is a beginning level course and increases the success rate of students taking BUS 241 &amp; 242. Faculty will continue to monitor student's success in this course. Students who do well in this course will be more successful in higher level accounting course.</p>
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	<p>BUS 241: Prepare the Income Statement, Statement of Owner's Equity and Balance Sheet.</p> <p>BUS 242: Know basic managerial accounting terminology and perform basic managerial calculations.</p>		<p>BUS 241 – 76% of students in this course achieved a 3 or 4. Of 306 students, 231 achieved a 3 or 4.</p> <p>BUS 242 – 75% of students in this course achieved a 3 or 4. Of 181 students, 135 achieved a 3 or 4.</p>	<p>Benchmark met. However, for both BUS 241 and BUS 242 the available data includes student who fail to attend class and never withdraw. Therefore, the data is skewed since failure to attend without withdrawing is recorded as an F. Students would be more successful in both BUS 241 and BUS 242 if they met the program requirements in math and English before they attempted these courses. As more students take online courses, the defined success rate of a 3 or 4 may be impacted. Some students take online courses when they need the structure of in-class environment. However, online courses are the trend that students expect. Therefore, faculty members will continue to address the problem of students taking online courses when it may not be appropriate for some students. Faculty members may address the numbers of an</p>
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				F grade due to failure to attend, by encouraging students to officially withdraw.
<p>3. Demonstrate program proficiency via case study.</p> <p>This case study encompasses both:</p> <p>1. Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements.</p> <p>And</p> <p>2. Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.</p>	<p>ACT 252 – Accounting Case Studies Students will maintain a company set of books using manual journals and ledgers.</p> <p>ACT 252: Students will maintain a company set of books using various accounting software for special journals and ledgers.</p>	<p>Using a scale of 1-4 where: 1=Poor-fails to meet expectations, 2=Needs improvement, 3=good, 4=Excellent, 70% of students will successfully demonstrate an adequate understanding by achieving a 3 or 4.</p>	<p>ACT 252: 87% of students achieved a 3 or 4 using manual cases. Students achieved 100% using accounting software. Of 15 students, 13 met a 3 or 4.</p> <p>ACT 252: 100% of students achieved a 3 or 4 using manual cases. Students achieved 100% using accounting software. Of 15 students, 15 met a 3 or 4.</p>	<p>Benchmark met. This course serves as the Accounting Program’s capstone course. To maintain the integrity of the Accounting Program, material in the course is significantly more difficult than material in preparatory courses. Faculty will continue to emphasize key principles in accounting foundation courses and discuss the importance of long-term understanding rather than short-term memorization. Additionally, faculty required students to complete a research project relating to topics commonly missed by students.</p>
<p><b>Plan submission date: 10/6/2017</b></p>			<p><b>Submitted by: Wanda Smith</b></p>	



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The Accounting Program Outcomes are:

4. Students and graduates returning surveys will report satisfaction with the Accounting Program (70%).
5. Accounting students will graduate at a 75% completion rate.
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The Accounting Program Student Learning Outcomes:

1. Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements.
2. Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.
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	<p>BUS 248: Students will be able to classify costs and determine cost behavior.</p> <p>MST 215: Demonstrate knowledge of the preparation of a business plan.</p> <p>MST 111: Define management and describe in detail the five functions of management.</p> <p>BUS 248: Students will be able to make business decisions using cost behavior.</p> <p>BUS 263: Students will demonstrate an understanding of the basics of employment and discrimination laws.</p>		<p>BUS 248: 95% of students have successfully classified costs with a 3 or 4. Of 19 students, 18 achieved a 3 or 4.</p> <p>MST 215: 100% of students were successful with a 3 or 4. This is 51 students out of 51.</p> <p>MST 111: 89% were successful with a 3 or 4. This is 32 students out of 37.</p> <p>BUS 248: 95% of students successfully made business decisions using cost behavior with a 3 or 4 (18 of 19).</p> <p>BUS 263: 87% of students know the correct concept or terminology with a 3 or 4. This is 110 students out of 126.</p>	<p>Benchmark met. Faculty members will continue to find new materials and ways to stay current.</p> <p>Benchmark met. While the success rate in this course is very high, faculty members will continue to stay current with management topics.</p> <p>Benchmark met. Faculty members will continue to monitor this course for opportunities to improve course content.</p> <p>Benchmark met. Faculty members will continue to search for materials to keep this course current.</p> <p>While benchmark was met, instructors of BUS 263 need to analyze what methods could improve students' success.</p>
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<p>2. Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.</p>	<p>MST 111: Define management and describe in detail the five functions of management.</p> <p>MST 201: Demonstrate an understanding of applicable laws that affect human resource managers.</p>		<p>MST 111: 89% of students were successful with a 3 or 4. This 33 students out of 37.</p> <p>MST 201: 86% of students were successful with a 3 or 4. This is 24 students out of 28.</p>	<p>Benchmark met. We will continue to access this course and the needs of students.</p> <p>Benchmark met. The success rate is above our goal but could still be improved. We will continue to stay current with laws.</p>
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## Instructional Program Student Learning Outcomes & Assessment Plan – Accounting Program – Computerized Accounting Option

Intended Outcomes	Means of Assessment	Criteria for Success	Summary & Analysis of Assessment Evidence	Use of Results
<p>1. Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements.</p>	<p>ACT 246Q: Set up a company in QuickBooks.</p> <p>BUS 248: Students will be able to classify costs and determine cost behavior.</p> <p>BUS 247P: Set up a company in Peachtree.</p> <p>ACT 246Q: Maintain an inventory system in QuickBooks.</p>	<p>Using a scale of 1-4 where: 1=Poor-fails to meet expectations, 2=Needs improvement, 3=good, 4=Excellent, 70% of students will successfully demonstrate an adequate understanding by achieving a 3 or 4.</p>	<p>ACT 246Q: 100% of students were successful with a 3 or 4 (11 out of 11).</p> <p>BUS 248: 95% of students have successfully classified costs with a 3 or 4 (18 out of 19).</p> <p>ACT 247P: This course was not held during the reporting period.</p> <p>ACT 246Q: 100% of students achieved a 3 or 4 (11 out of 11).</p>	<p>Benchmark met. Slight improvement from the last report. A different textbook will be reviewed. The current textbook contains errors/problems.</p> <p>Benchmark met. The success rate has been an Improvement. We will continue to stay current with management topics and materials.</p> <p>Again, this course was not held. This is a serious problem for students wanting to graduate.</p> <p>Benchmark met. Faculty members will search for better materials and software provider.</p>

<p>2. Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.</p>	<p>BUS 248: Students will be able to make business decisions using cost behavior.</p> <p>ACT 247P: Maintain business transactions in Peachtree.</p>		<p>BUS 248: 95% of students successfully made business decisions using cost behavior with a 3 or 4 (18 out of 19).</p> <p>ACT 247P: This course was not held during the reporting period.</p>	<p>Benchmark met. Improvement from last report.</p> <p>N/A</p>
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**Course Student Learning Outcomes & Assessment Plan – ACT 115**

Intended Outcomes	Means of Assessment	Criteria for Success	Summary & Analysis of Assessment Evidence	Use of Results																																																																																
<p>1. Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements.</p> <p>2. Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.</p>	<p>Embedded Exam Questions.</p> <p>Embedded Exam Questions.</p>	<p>Using a scale of 1-4 where:                      1=Poor-fails to meet expectations, 2=Needs improvement, 3=good, 4=Excellent, 70% of students will successfully demonstrate an adequate understanding by achieving a 3 or 4.</p>	<table border="1"> <thead> <tr> <th></th> <th>Fall</th> <th>Spring</th> <th>Summer</th> </tr> </thead> <tbody> <tr> <td><b>Jefferson</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>7</td> <td>9</td> <td>7</td> </tr> <tr> <td>Completed</td> <td>7</td> <td>9</td> <td>6</td> </tr> <tr> <td>Percentage</td> <td>100</td> <td>100</td> <td>86</td> </tr> <tr> <td><b>Shelby</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Completed</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Average</b></td> <td>100</td> <td>100</td> <td>86</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th></th> <th>Fall</th> <th>Spring</th> <th>Summer</th> </tr> </thead> <tbody> <tr> <td><b>Jefferson</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>7</td> <td>9</td> <td>7</td> </tr> <tr> <td>Completed</td> <td>7</td> <td>9</td> <td>6</td> </tr> <tr> <td>Percentage</td> <td>100</td> <td>100</td> <td>86</td> </tr> <tr> <td><b>Shelby</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Completed</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Average</b></td> <td>100</td> <td>100</td> <td>86</td> </tr> </tbody> </table>		Fall	Spring	Summer	<b>Jefferson</b>				Attempted	7	9	7	Completed	7	9	6	Percentage	100	100	86	<b>Shelby</b>				Attempted				Completed				Percentage				<b>Average</b>	100	100	86		Fall	Spring	Summer	<b>Jefferson</b>				Attempted	7	9	7	Completed	7	9	6	Percentage	100	100	86	<b>Shelby</b>				Attempted				Completed				Percentage				<b>Average</b>	100	100	86	<p>Students successfully completed the questions measuring the intended outcome. Students demonstrated knowledge of business transactions. Faculty members will continue to monitor.</p> <p>Students applied analytical skills to perform various financial statements successfully.</p>
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**Course Student Learning Outcomes & Assessment Plan – ACT 145**

Intended Outcomes	Means of Assessment	Criteria for Success	Summary & Analysis of Assessment Evidence	Use of Results																																								
<p>1. Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements.</p>	<p>Embedded Exam Questions.</p>	<p>Using a scale of 1-4 where: 1=Poor-fails to meet expectations, 2=Needs improvement, 3=good, 4=Excellent, 70% of students will successfully demonstrate an adequate understanding by achieving a 3 or 4.</p>	<table border="1"> <thead> <tr> <th></th> <th>Fall</th> <th>Spring</th> <th>Summer</th> </tr> </thead> <tbody> <tr> <td><b>Jefferson</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>13</td> <td></td> <td></td> </tr> <tr> <td>Completed</td> <td>18</td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td>62</td> <td></td> <td></td> </tr> <tr> <td><b>Shelby</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>28</td> <td>21</td> <td>13</td> </tr> <tr> <td>Completed</td> <td>24</td> <td>17</td> <td>12</td> </tr> <tr> <td>Percentage</td> <td>86</td> <td>81</td> <td>92.3</td> </tr> <tr> <td><b>Average</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	<b>Jefferson</b>				Attempted	13			Completed	18			Percentage	62			<b>Shelby</b>				Attempted	28	21	13	Completed	24	17	12	Percentage	86	81	92.3	<b>Average</b>				<p>Students were successful in analyzing business transactions using the accounting equation. Faculty members will continue to monitor.</p>
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## Course Student Learning Outcomes & Assessment Plan – ACT 246Q

Intended Outcomes	Means of Assessment	Criteria for Success	Summary & Analysis of Assessment Evidence	Use of Results																																								
<p>1. Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements.</p>	<p>Embedded questions in completed company set-up. Excel Worksheet.</p>	<p>Using a scale of 1-4 where: 1=Poor-fails to meet expectations, 2=Needs improvement, 3=good, 4=Excellent, 70% of students will successfully demonstrate an adequate understanding by achieving a 3 or 4.</p>	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th></th> <th>Fall</th> <th>Spring</th> <th>Summer</th> </tr> </thead> <tbody> <tr> <td><b>Jefferson</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>7</td> <td>4</td> <td></td> </tr> <tr> <td>Completed</td> <td>7</td> <td>4</td> <td></td> </tr> <tr> <td>Percentage</td> <td>100</td> <td>100</td> <td></td> </tr> <tr> <td><b>Shelby</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Completed</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Average</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	<b>Jefferson</b>				Attempted	7	4		Completed	7	4		Percentage	100	100		<b>Shelby</b>				Attempted				Completed				Percentage				<b>Average</b>				<p>Students were successful in the set-up of a company in QuickBooks.</p>
	Fall	Spring	Summer																																									
<b>Jefferson</b>																																												
Attempted	7	4																																										
Completed	7	4																																										
Percentage	100	100																																										
<b>Shelby</b>																																												
Attempted																																												
Completed																																												
Percentage																																												
<b>Average</b>																																												
<p>2. Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.</p>	<p>Embedded questions in Excel worksheet.</p>		<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th></th> <th>Fall</th> <th>Spring</th> <th>Summer</th> </tr> </thead> <tbody> <tr> <td><b>Jefferson</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>7</td> <td>4</td> <td></td> </tr> <tr> <td>Completed</td> <td>7</td> <td>4</td> <td></td> </tr> <tr> <td>Percentage</td> <td>100</td> <td>100</td> <td></td> </tr> <tr> <td><b>Shelby</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Completed</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Average</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	<b>Jefferson</b>				Attempted	7	4		Completed	7	4		Percentage	100	100		<b>Shelby</b>				Attempted				Completed				Percentage				<b>Average</b>				<p>Students were successful in maintaining an inventory system.</p>
	Fall	Spring	Summer																																									
<b>Jefferson</b>																																												
Attempted	7	4																																										
Completed	7	4																																										
Percentage	100	100																																										
<b>Shelby</b>																																												
Attempted																																												
Completed																																												
Percentage																																												
<b>Average</b>																																												

## Course Student Learning Outcomes & Assessment Plan – ACT 249

Intended Outcomes	Means of Assessment	Criteria for Success	Summary & Analysis of Assessment Evidence	Use of Results																																								
<p>1. Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements.</p>	<p>Embedded Exam Questions.</p>	<p>Using a scale of 1-4 where: 1=Poor-fails to meet expectations, 2=Needs improvement, 3=good, 4=Excellent, 70% of students will successfully demonstrate an adequate understanding by achieving a 3 or 4.</p>	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th></th> <th>Fall</th> <th>Spring</th> <th>Summer</th> </tr> </thead> <tbody> <tr> <td><b>Jefferson</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td>21</td> <td>8</td> </tr> <tr> <td>Completed</td> <td></td> <td>15</td> <td>8</td> </tr> <tr> <td>Percentage</td> <td></td> <td>71.1</td> <td>100</td> </tr> <tr> <td><b>Shelby</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td>16</td> <td></td> </tr> <tr> <td>Completed</td> <td></td> <td>16</td> <td></td> </tr> <tr> <td>Percentage</td> <td></td> <td>100</td> <td></td> </tr> <tr> <td><b>Average</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	<b>Jefferson</b>				Attempted		21	8	Completed		15	8	Percentage		71.1	100	<b>Shelby</b>				Attempted		16		Completed		16		Percentage		100		<b>Average</b>				<p>Students were successful in determining payroll tax liability.</p>
	Fall	Spring	Summer																																									
<b>Jefferson</b>																																												
Attempted		21	8																																									
Completed		15	8																																									
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	Fall	Spring	Summer																																									
<b>Jefferson</b>																																												
Attempted		21	8																																									
Completed		19	8																																									
Percentage		91	100																																									
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Completed		12																																										
Percentage		75																																										
<b>Average</b>																																												





## Course Student Learning Outcomes & Assessment Plan – ACT 253

Intended Outcomes	Means of Assessment	Criteria for Success	Summary & Analysis of Assessment Evidence	Use of Results																																								
<p>1. Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements.</p>	<p>Embedded Exam Questions.</p>	<p>Using a scale of 1-4 where: 1=Poor-fails to meet expectations, 2=Needs improvement, 3=good, 4=Excellent, 70% of students will successfully demonstrate an adequate understanding by achieving a 3 or 4.</p>	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th></th> <th>Fall</th> <th>Spring</th> <th>Summer</th> </tr> </thead> <tbody> <tr> <td><b>Jefferson</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td>7</td> <td></td> </tr> <tr> <td>Completed</td> <td></td> <td>7</td> <td></td> </tr> <tr> <td>Percentage</td> <td></td> <td>100</td> <td></td> </tr> <tr> <td><b>Shelby</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Completed</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Average</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	<b>Jefferson</b>				Attempted		7		Completed		7		Percentage		100		<b>Shelby</b>				Attempted				Completed				Percentage				<b>Average</b>				<p>Students were successful in determining the net tax liability.</p>
	Fall	Spring	Summer																																									
<b>Jefferson</b>																																												
Attempted		7																																										
Completed		7																																										
Percentage		100																																										
<b>Shelby</b>																																												
Attempted																																												
Completed																																												
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<p>2. Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.</p>	<p>Embedded Exam Questions.</p>	<p>Using a scale of 1-4 where: 1=Poor-fails to meet expectations, 2=Needs improvement, 3=good, 4=Excellent, 70% of students will successfully demonstrate an adequate understanding by achieving a 3 or 4.</p>	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th></th> <th>Fall</th> <th>Spring</th> <th>Summer</th> </tr> </thead> <tbody> <tr> <td><b>Jefferson</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td>7</td> <td></td> </tr> <tr> <td>Completed</td> <td></td> <td>7</td> <td></td> </tr> <tr> <td>Percentage</td> <td></td> <td>100</td> <td></td> </tr> <tr> <td><b>Shelby</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Completed</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Average</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	<b>Jefferson</b>				Attempted		7		Completed		7		Percentage		100		<b>Shelby</b>				Attempted				Completed				Percentage				<b>Average</b>				<p>Students were successful in determining adjusted gross income.</p>
	Fall	Spring	Summer																																									
<b>Jefferson</b>																																												
Attempted		7																																										
Completed		7																																										
Percentage		100																																										
<b>Shelby</b>																																												
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## Course Student Learning Outcomes & Assessment Plan – BUS 241

Intended Outcomes	Means of Assessment	Criteria for Success	Summary & Analysis of Assessment Evidence	Use of Results																																																																								
Complete the accounting cycle through closing entries	Exercises/Problems	70% of students will successfully complete journal entries to complete the accounting cycle through closing entries	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Fall</th> <th style="text-align: center;">Spring</th> <th style="text-align: center;">Summer</th> </tr> </thead> <tbody> <tr> <td><b>Jefferson</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">28</td> <td style="text-align: center;">43</td> <td style="text-align: center;">14</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">23</td> <td style="text-align: center;">30</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Percentage</td> <td style="text-align: center;">82</td> <td style="text-align: center;">70</td> <td style="text-align: center;">79</td> </tr> <tr> <td><b>Shelby</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">78</td> <td style="text-align: center;">89</td> <td style="text-align: center;">47</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">70</td> <td style="text-align: center;">73</td> <td style="text-align: center;">37</td> </tr> <tr> <td>Percentage</td> <td style="text-align: center;">90</td> <td style="text-align: center;">82</td> <td style="text-align: center;">79</td> </tr> <tr> <td><b>Pell City</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">NA</td> <td style="text-align: center;">*</td> <td style="text-align: center;">*</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">NA</td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td style="text-align: center;">NA</td> <td></td> <td></td> </tr> <tr> <td><b>Clanton</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">NA</td> <td style="text-align: center;">*</td> <td style="text-align: center;">*</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">NA</td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td style="text-align: center;">NA</td> <td></td> <td></td> </tr> <tr> <td><b>Average</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p style="margin-top: 10px;">* Course is not offered at Pell City Campus or Clanton Campus during the spring and summer terms</p>		Fall	Spring	Summer	<b>Jefferson</b>				Attempted	28	43	14	Completed	23	30	11	Percentage	82	70	79	<b>Shelby</b>				Attempted	78	89	47	Completed	70	73	37	Percentage	90	82	79	<b>Pell City</b>				Attempted	NA	*	*	Completed	NA			Percentage	NA			<b>Clanton</b>				Attempted	NA	*	*	Completed	NA			Percentage	NA			<b>Average</b>				<p>Benchmark met for some terms.</p> <p>Students did not successfully complete the journal entries necessary to complete the accounting cycle through closing entries.</p> <p>Instructional staff evaluated and developed new outcomes which began assessment in Fall 2014. Faculty will again re-evaluate current outcomes to determine if additional and/or different questions should be used to better assess the course.</p>
	Fall	Spring	Summer																																																																									
<b>Jefferson</b>																																																																												
Attempted	28	43	14																																																																									
Completed	23	30	11																																																																									
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Attempted	NA	*	*																																																																									
Completed	NA																																																																											
Percentage	NA																																																																											
<b>Average</b>																																																																												

<p>Prepare the Income Statement, Statement of Owner's Equity and Balance Sheet</p>	<p>Exercises/Problems</p>	<p>70% of students will successfully complete the Income Statement, Statement of Owner's Equity and Balance Sheet</p>	<table border="1"> <thead> <tr> <th></th> <th>Fall</th> <th>Spring</th> <th>Summer</th> </tr> </thead> <tbody> <tr> <td><b>Jefferson</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>28</td> <td>47</td> <td>16</td> </tr> <tr> <td>Completed</td> <td>34</td> <td>30</td> <td>12</td> </tr> <tr> <td>Percentage</td> <td>86</td> <td>64</td> <td>75</td> </tr> <tr> <td><b>Shelby</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>78</td> <td>90</td> <td>48</td> </tr> <tr> <td>Completed</td> <td>59</td> <td>70</td> <td>38</td> </tr> <tr> <td>Percentage</td> <td>76</td> <td>78%</td> <td>79</td> </tr> <tr> <td><b>Pell City</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>NA</td> <td>*</td> <td>*</td> </tr> <tr> <td>Completed</td> <td>NA</td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td>NA</td> <td></td> <td></td> </tr> <tr> <td><b>Clanton</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>NA</td> <td>*</td> <td>*</td> </tr> <tr> <td>Completed</td> <td>NA</td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td>NA</td> <td></td> <td></td> </tr> <tr> <td><b>Average</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>* Course is not offered at Pell City Campus or Clanton Campus during the spring and summer terms</p>		Fall	Spring	Summer	<b>Jefferson</b>				Attempted	28	47	16	Completed	34	30	12	Percentage	86	64	75	<b>Shelby</b>				Attempted	78	90	48	Completed	59	70	38	Percentage	76	78%	79	<b>Pell City</b>				Attempted	NA	*	*	Completed	NA			Percentage	NA			<b>Clanton</b>				Attempted	NA	*	*	Completed	NA			Percentage	NA			<b>Average</b>				<p>Some benchmarks for terms were met. Students did not successfully complete the intended outcome in spring and summer terms. Student learning will be improved by using more lecture examples and test questions in word problem format. A majority of online students only complete a portion of each student learning outcome, lowering the average percentage. Faculty will encourage online students to complete all portion of the exercises/problems relating to the outcome.</p>
	Fall	Spring	Summer																																																																									
<b>Jefferson</b>																																																																												
Attempted	28	47	16																																																																									
Completed	34	30	12																																																																									
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Completed	NA																																																																											
Percentage	NA																																																																											
<b>Average</b>																																																																												

## Course Student Learning Outcomes & Assessment Plan – BUS 242

Intended Outcomes	Means of Assessment	Criteria for Success	Summary & Analysis of Assessment Evidence	Use of Results																																								
<p>Know the three sections of the Statement of Cash Flows and items included in each section</p>	<p>Embedded Exam Questions</p>	<p>70% of students will choose the correct concept or terminology</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Fall</th> <th style="text-align: center;">Spring</th> <th style="text-align: center;">Summer</th> </tr> </thead> <tbody> <tr> <td><b>Jefferson</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">8</td> <td style="text-align: center;">11</td> <td style="text-align: center;">NA</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">3</td> <td style="text-align: center;">4</td> <td style="text-align: center;">NA</td> </tr> <tr> <td>Percentage</td> <td style="text-align: center;">38</td> <td style="text-align: center;">36.4%</td> <td style="text-align: center;">NA</td> </tr> <tr> <td><b>Shelby</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">51</td> <td style="text-align: center;">71</td> <td style="text-align: center;">40</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">46</td> <td style="text-align: center;">58</td> <td style="text-align: center;">32</td> </tr> <tr> <td>Percentage</td> <td style="text-align: center;">90</td> <td style="text-align: center;">82%</td> <td style="text-align: center;">80</td> </tr> <tr> <td><b>Average</b></td> <td style="text-align: center;">64</td> <td style="text-align: center;">59.2</td> <td style="text-align: center;">80</td> </tr> </tbody> </table>		Fall	Spring	Summer	<b>Jefferson</b>				Attempted	8	11	NA	Completed	3	4	NA	Percentage	38	36.4%	NA	<b>Shelby</b>				Attempted	51	71	40	Completed	46	58	32	Percentage	90	82%	80	<b>Average</b>	64	59.2	80	<p>Students successfully completed the outcome during the fall and summer terms. During the spring term, students seemed ill-prepared for the rigors of the course. Faculty will re-evaluate the outcome, continue to monitor student success and make the necessary adjustments to improve student learning.</p>
	Fall	Spring	Summer																																									
<b>Jefferson</b>																																												
Attempted	8	11	NA																																									
Completed	3	4	NA																																									
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Percentage	90	82%	80																																									
<b>Average</b>	64	59.2	80																																									
<p>Know basic managerial accounting terminology and perform basic managerial calculations</p>	<p>Embedded Exam Questions</p>	<p>70% of students will choose the correct calculation, concept or terminology</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Fall</th> <th style="text-align: center;">Spring</th> <th style="text-align: center;">Summer</th> </tr> </thead> <tbody> <tr> <td><b>Jefferson</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">8</td> <td style="text-align: center;">12</td> <td style="text-align: center;">NA</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">3</td> <td style="text-align: center;">5</td> <td style="text-align: center;">NA</td> </tr> <tr> <td>Percentage</td> <td style="text-align: center;">38</td> <td style="text-align: center;">42%</td> <td style="text-align: center;">NA</td> </tr> <tr> <td><b>Shelby</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">51</td> <td style="text-align: center;">71</td> <td style="text-align: center;">39</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">42</td> <td style="text-align: center;">5</td> <td style="text-align: center;">31</td> </tr> <tr> <td>Percentage</td> <td style="text-align: center;">82</td> <td style="text-align: center;">70%</td> <td style="text-align: center;">80%</td> </tr> <tr> <td><b>Average</b></td> <td style="text-align: center;">60</td> <td style="text-align: center;">56%</td> <td style="text-align: center;">80%</td> </tr> </tbody> </table>		Fall	Spring	Summer	<b>Jefferson</b>				Attempted	8	12	NA	Completed	3	5	NA	Percentage	38	42%	NA	<b>Shelby</b>				Attempted	51	71	39	Completed	42	5	31	Percentage	82	70%	80%	<b>Average</b>	60	56%	80%	<p>Students met outcome criteria for success during the fall and summer terms. During the spring term, students seemed ill-prepared for the rigors of the course. Faculty will re-evaluate the outcome, continue to monitor student success and make the necessary</p>
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				adjustments to improve student learning.

## Course Student Learning Outcomes & Assessment Plan – BUS 248

Intended Outcomes	Means of Assessment	Criteria for Success	Summary & Analysis of Assessment Evidence	Use of Results																																								
Students will be able to classify costs and determine cost behavior	Exercises/Problems	70% of students will successfully classify costs and determine cost behavior	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th></th> <th>Fall</th> <th>Spring</th> <th>Summer</th> </tr> </thead> <tbody> <tr> <td><b>Jefferson</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>13</td> <td></td> <td></td> </tr> <tr> <td>Completed</td> <td>13</td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td>100</td> <td></td> <td></td> </tr> <tr> <td><b>Shelby</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td></td> <td>6</td> </tr> <tr> <td>Completed</td> <td></td> <td></td> <td>5</td> </tr> <tr> <td>Percentage</td> <td></td> <td></td> <td>83.3</td> </tr> <tr> <td><b>Average</b></td> <td></td> <td>NA</td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	<b>Jefferson</b>				Attempted	13			Completed	13			Percentage	100			<b>Shelby</b>				Attempted			6	Completed			5	Percentage			83.3	<b>Average</b>		NA		The course is offered twice per year – Jefferson in the fall and Shelby in the summer. Students successfully completed the exercises/problems measuring the intended outcome. Faculty members will continue to monitor student success.
	Fall	Spring	Summer																																									
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Students will be able to make business decisions using cost behavior	Exercises/Problems	70% of students will successfully make business decisions using cost behavior	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th></th> <th>Fall</th> <th>Spring</th> <th>Summer</th> </tr> </thead> <tbody> <tr> <td><b>Jefferson</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>13</td> <td></td> <td></td> </tr> <tr> <td>Completed</td> <td>13</td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td>100</td> <td></td> <td></td> </tr> <tr> <td><b>Shelby</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td></td> <td>6</td> </tr> <tr> <td>Completed</td> <td></td> <td></td> <td>5</td> </tr> <tr> <td>Percentage</td> <td></td> <td></td> <td>83.3</td> </tr> <tr> <td><b>Average</b></td> <td>100</td> <td>NA</td> <td>83.3</td> </tr> </tbody> </table>		Fall	Spring	Summer	<b>Jefferson</b>				Attempted	13			Completed	13			Percentage	100			<b>Shelby</b>				Attempted			6	Completed			5	Percentage			83.3	<b>Average</b>	100	NA	83.3	The course is offered twice per year – Jefferson in the fall and Shelby in the summer. Shelby summer was not held due to low enrollment. Students effectively completed exercises/problems using cost behavior to make business decisions. Faculty will continue to monitor outcome results and make any necessary adjustment.
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<b>Plan submission date: October 2017</b>			<b>Submitted by: Wanda Smith</b>																																									

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