



Program: Accounting

Assessment period: 2015-2016

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:

- Students and graduates will report satisfaction with the Accounting Program (70%).
- Accounting students will graduate at a 75% completion rate.
- 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
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 Accounting Program.	Seven students returned the survey. 100% were either satisfied or very satisfied with the Accounting program. Furthermore, 83% of students accomplished their goals.	The number of students and graduates returning the survey is very low. Faculty members are considering using social media, via Facebook, for better contact with graduates and students. Students in their final semester will be encouraged to participate.

				<p>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.</p>
<p>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.</p>	<p>Matriculation rate is 29%.</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. Therefore, the data may not reflect the true matriculation rate.</p>
<p>Graduates will be employed in the field or enrolled in a four-year degree program.</p>	<p>Graduate survey; Career/Technical Employment Status Survey</p>	<p>Within in six months of graduation, 70% of accounting graduates will be employed in field or currently enrolled in a four-year degree program.</p>	<p>Of the graduates returning the survey, 100% of graduates are employed in field.</p>	<p>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.</p> <p>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</p>

				Program graduates employed in field.
Plan submission date: 9/23/16			Submitted by: Wanda Smith	



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The Accounting Program Student Learning Outcomes:

- Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements.
- Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.
- 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>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 achieved a 3 or 4.</p>	<p>Benchmark met. 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 – 94% of students in this course achieved a 3 or 4.</p> <p>ACT 249: 84 % of students in this course achieved a 3 or 4.</p> <p>BUS 241 – 74% of students in this course achieved a 3 or 4.</p> <p>BUS 242 – 72% of students in this course met the percentile requirements.</p>	<p>Benchmark met. This course is a beginning level course and increases the success rate of students taking BUS 241 & 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 & 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. As more students take online courses, the defined</p>
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	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.		BUS 253: 93% of students in this course achieved a 3 or 4.	success rate of a 3 or 4 may be impacted. Some students take online courses when they need the structure of in-class environment. Benchmark met.
Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.	ACT 115: Use the computer to perform various financial statement analyses. ACT 249: Calculate and report an employer's payroll tax liability from payroll transactions. ACT 253: Identify reportable gross income, including payroll, interest, dividends, net rentals and Schedule C business income to derive adjusted gross income.	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.	ACT 115: 96% students achieved a 3 or 4. ACT 249 – 87% of students in this course achieved a 3 or 4. ACT 253 – 80% of students in this course achieved a 3 or 4.	Benchmark met. Benchmark met. 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>ACT 145: Analyze transactions.</p> <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>ACT 145: 78% of students achieved a 3 or 4.</p> <p>BUS 241 – 70% of students in this course achieved a 3 or 4.</p> <p>BUS 242 – 72% of students in this course achieved a 3 or 4.</p>	<p>Benchmark met.</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</p>
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				appropriate for some students. Faculty members may address the numbers of an F grade due to failure to attend, by encouraging students to officially withdraw.
<p>Demonstrate program proficiency via case study. This case study encompasses both:</p> <p>Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements. And 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: 90% of students achieved a 3 or 4 using manual cases. Students achieved 100% using accounting software.</p> <p>ACT 252: 90% of students achieved a 3 or 4 using manual cases. Students achieved 100% using accounting software</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>Plan submission date: 9/23/16</p>			<p>Submitted by: Wanda Smith</p>	



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Instructional Program Student Learning Outcomes & Assessment Plan – Accounting Program – Accounting option

Intended Outcomes	Means of Assessment	Criteria for Success	Summary & Analysis of Assessment Evidence	Use of Results
<p>Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements.</p>	<p>BUS 100: Demonstrate knowledge of general marketing, finance and accounting concept.</p> <p>BUS 146: Prepare a personal statement of cash flows.</p> <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</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>BUS 100: 87% of the students attempting the assessment achieved success with a 3 or 4.</p> <p>BUS 146: 81% attempting the assessment achieved success with a 3 or 4.</p> <p>BUS 248: 82% of students have successfully classified costs with a 3 or 4.</p> <p>MST 215: 97% of students were successful with a 3 or 4.</p> <p>MST 111: 94% were successful with a 3 or 4.</p>	<p>Benchmark met.</p> <p>Benchmark met.</p> <p>Benchmark met.</p> <p>Benchmark met.</p> <p>Benchmark met.</p>

<p>Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.</p>	<p>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>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>BUS 248: 82% of students successfully made business decisions using cost behavior with a 3 or 4.</p> <p>BUS 263: 70% of students know the correct concept or terminology with a 3 or 4.</p> <p>MST 111: 94% of students were successful with a 3 or 4.</p> <p>MST 201: 89% of students were successful with a 3 or 4.</p>	<p>Benchmark met.</p> <p>While benchmark was met, instructors of BUS 263 need to analyze what methods could improve students' success. This course was offered for the first time on the Internet this year.</p> <p>Benchmark met.</p> <p>Benchmark met.</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>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>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: 88% of students were successful with a 3 or 4.</p> <p>BUS 248: 82% of students have successfully classified costs with a 3 or 4.</p> <p>ACT 247P: This course was not held during the reporting period.</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. Improvement.</p> <p>Again, this course was not held. This is a serious problem for students wanting to graduate.</p>

<p>Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.</p>	<p>ACT 246Q: Maintain an inventory system in QuickBooks.</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>ACT 246Q: 88% of students achieved a 3 or 4.</p> <p>BUS 248: 82% of students successfully made business decisions using cost behavior with a 3 or 4.</p> <p>ACT 247P: This course was not held during the reporting period.</p>	<p>Benchmark met.</p> <p>Benchmark met. Improvement from last report.</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>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;"> <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>Jefferson</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">11</td> <td style="text-align: center;">5</td> <td style="text-align: center;">na</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">10</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;">91</td> <td style="text-align: center;">100</td> <td></td> </tr> <tr> <td>Shelby</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>Average</td> <td style="text-align: center;">91</td> <td style="text-align: center;">100</td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	Jefferson				Attempted	11	5	na	Completed	10	5	na	Percentage	91	100		Shelby				Attempted				Completed				Percentage				Average	91	100		<p>Students successfully completed the questions measuring the intended outcome. Students demonstrated knowledge of business transactions. Faculty members will continue to monitor.</p>
	Fall	Spring	Summer																																									
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	Fall	Spring	Summer																																									
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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>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>Jefferson</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>17</td> <td></td> <td></td> </tr> <tr> <td>Completed</td> <td>13</td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td>76.5</td> <td></td> <td></td> </tr> <tr> <td>Shelby</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>28</td> <td>19</td> <td></td> </tr> <tr> <td>Completed</td> <td>28</td> <td>19</td> <td></td> </tr> <tr> <td>Percentage</td> <td>100</td> <td>100</td> <td></td> </tr> <tr> <td>Average</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	Jefferson				Attempted	17			Completed	13			Percentage	76.5			Shelby				Attempted	28	19		Completed	28	19		Percentage	100	100		Average				<p>Students were successful in analyzing business transactions using the accounting equation. Faculty members will continue to monitor.</p>
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	Fall	Spring	Summer																																									
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Course Student Learning Outcomes & Assessment Plan – ACT 246Q

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<p>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; margin-bottom: 10px;"> <thead> <tr> <th></th> <th>Fall</th> <th>Spring</th> <th>Summer</th> </tr> </thead> <tbody> <tr> <td>Jefferson</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>11</td> <td>5</td> <td></td> </tr> <tr> <td>Completed</td> <td>10</td> <td>5</td> <td></td> </tr> <tr> <td>Percentage</td> <td>91</td> <td>100</td> <td></td> </tr> <tr> <td>Shelby</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>Average</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	Jefferson				Attempted	11	5		Completed	10	5		Percentage	91	100		Shelby				Attempted				Completed				Percentage				Average				<p>Students were successful in the set-up of a company in QuickBooks.</p>
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<p>Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.</p>	<p>Embedded questions in 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; margin-bottom: 10px;"> <thead> <tr> <th></th> <th>Fall</th> <th>Spring</th> <th>Summer</th> </tr> </thead> <tbody> <tr> <td>Jefferson</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>11</td> <td>5</td> <td></td> </tr> <tr> <td>Completed</td> <td>10</td> <td>5</td> <td></td> </tr> <tr> <td>Percentage</td> <td>91</td> <td>100</td> <td></td> </tr> <tr> <td>Shelby</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>Average</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	Jefferson				Attempted	11	5		Completed	10	5		Percentage	91	100		Shelby				Attempted				Completed				Percentage				Average				<p>Students were successful in maintaining an inventory system.</p>
	Fall	Spring	Summer																																									
Jefferson																																												
Attempted	11	5																																										
Completed	10	5																																										
Percentage	91	100																																										
Shelby																																												
Attempted																																												
Completed																																												
Percentage																																												
Average																																												

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>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>Jefferson</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td>12</td> <td></td> </tr> <tr> <td>Completed</td> <td></td> <td>10</td> <td></td> </tr> <tr> <td>Percentage</td> <td></td> <td>83.3</td> <td></td> </tr> <tr> <td>Shelby</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>12</td> <td>14</td> <td></td> </tr> <tr> <td>Completed</td> <td>11</td> <td>11</td> <td></td> </tr> <tr> <td>Percentage</td> <td>91.7</td> <td>78.6</td> <td></td> </tr> <tr> <td>Average</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	Jefferson				Attempted		12		Completed		10		Percentage		83.3		Shelby				Attempted	12	14		Completed	11	11		Percentage	91.7	78.6		Average				<p>Students were successful in determining payroll tax liability.</p>
	Fall	Spring	Summer																																									
Jefferson																																												
Attempted		12																																										
Completed		10																																										
Percentage		83.3																																										
Shelby																																												
Attempted	12	14																																										
Completed	11	11																																										
Percentage	91.7	78.6																																										
Average																																												
<p>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>Jefferson</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td>12</td> <td></td> </tr> <tr> <td>Completed</td> <td></td> <td>10</td> <td></td> </tr> <tr> <td>Percentage</td> <td></td> <td>83.3</td> <td></td> </tr> <tr> <td>Shelby</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>11</td> <td>15</td> <td></td> </tr> <tr> <td>Completed</td> <td>9</td> <td>14</td> <td></td> </tr> <tr> <td>Percentage</td> <td>81.8</td> <td>93.3</td> <td></td> </tr> <tr> <td>Average</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	Jefferson				Attempted		12		Completed		10		Percentage		83.3		Shelby				Attempted	11	15		Completed	9	14		Percentage	81.8	93.3		Average				<p>Students were successful in maintaining payroll accounting records.</p>
	Fall	Spring	Summer																																									
Jefferson																																												
Attempted		12																																										
Completed		10																																										
Percentage		83.3																																										
Shelby																																												
Attempted	11	15																																										
Completed	9	14																																										
Percentage	81.8	93.3																																										
Average																																												

Course Student Learning Outcomes & Assessment Plan – ACT 252

Intended Outcomes	Means of Assessment	Criteria for Success	Summary & Analysis of Assessment Evidence	Use of Results																																								
<p>Demonstrate program proficiency vis case study. Case Study will encompass:</p> <p>Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements.</p> <p>Apply analytical and computational skills required to solve financial, managerial and taxing accounting exercises and problems.</p>	<p>Embedded case 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>Jefferson</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>Shelby</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>10</td> <td></td> <td></td> </tr> <tr> <td>Completed</td> <td>9</td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td>90</td> <td></td> <td></td> </tr> <tr> <td>Average</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	Jefferson				Attempted				Completed				Percentage				Shelby				Attempted	10			Completed	9			Percentage	90			Average				<p>Students were successful in maintaining a company set of books in both manual and software environments.</p>
	Fall	Spring	Summer																																									
Jefferson																																												
Attempted																																												
Completed																																												
Percentage																																												
Shelby																																												
Attempted	10																																											
Completed	9																																											
Percentage	90																																											
Average																																												

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>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>Jefferson</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>Shelby</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td></td> <td>15</td> </tr> <tr> <td>Completed</td> <td></td> <td></td> <td>14</td> </tr> <tr> <td>Percentage</td> <td></td> <td></td> <td>93.3</td> </tr> <tr> <td>Average</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	Jefferson				Attempted				Completed				Percentage				Shelby				Attempted			15	Completed			14	Percentage			93.3	Average				<p>Students were successful in determining the net tax liability.</p>
	Fall	Spring	Summer																																									
Jefferson																																												
Attempted																																												
Completed																																												
Percentage																																												
Shelby																																												
Attempted			15																																									
Completed			14																																									
Percentage			93.3																																									
Average																																												
<p>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>Jefferson</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>Shelby</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td></td> <td></td> <td>15</td> </tr> <tr> <td>Completed</td> <td></td> <td></td> <td>12</td> </tr> <tr> <td>Percentage</td> <td></td> <td></td> <td>80</td> </tr> <tr> <td>Average</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	Jefferson				Attempted				Completed				Percentage				Shelby				Attempted			15	Completed			12	Percentage			80	Average				<p>Students were successful in determining adjusted gross income.</p>
	Fall	Spring	Summer																																									
Jefferson																																												
Attempted																																												
Completed																																												
Percentage																																												
Shelby																																												
Attempted			15																																									
Completed			12																																									
Percentage			80																																									
Average																																												

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>Jefferson</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">32</td> <td style="text-align: center;">40</td> <td style="text-align: center;">12</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">18</td> <td style="text-align: center;">19</td> <td style="text-align: center;">8</td> </tr> <tr> <td>Percentage</td> <td style="text-align: center;">56.2</td> <td style="text-align: center;">48</td> <td style="text-align: center;">67</td> </tr> <tr> <td>Shelby</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">88</td> <td style="text-align: center;">66</td> <td style="text-align: center;">46</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">74</td> <td style="text-align: center;">55</td> <td style="text-align: center;">38</td> </tr> <tr> <td>Percentage</td> <td style="text-align: center;">88</td> <td style="text-align: center;">83</td> <td style="text-align: center;">83</td> </tr> <tr> <td>Pell City</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>Clanton</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>Average</td> <td style="text-align: center;">72.1</td> <td style="text-align: center;">66</td> <td style="text-align: center;">75</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	Jefferson				Attempted	32	40	12	Completed	18	19	8	Percentage	56.2	48	67	Shelby				Attempted	88	66	46	Completed	74	55	38	Percentage	88	83	83	Pell City				Attempted	NA	*	*	Completed	NA			Percentage	NA			Clanton				Attempted	NA	*	*	Completed	NA			Percentage	NA			Average	72.1	66	75	<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																																																																									
Jefferson																																																																												
Attempted	32	40	12																																																																									
Completed	18	19	8																																																																									
Percentage	56.2	48	67																																																																									
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Attempted	88	66	46																																																																									
Completed	74	55	38																																																																									
Percentage	88	83	83																																																																									
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Completed	NA																																																																											
Percentage	NA																																																																											
Average	72.1	66	75																																																																									

Prepare the Income Statement, Statement of Owner's Equity and Balance Sheet	Exercises/Problems	70% of students will successfully complete the Income Statement, Statement of Owner's Equity and Balance Sheet		Fall	Spring	Summer	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.
			Jefferson				
			Attempted	32	40	16	
			Completed	18	19	12	
			Percentage	56.2	48	75	
			Shelby				
			Attempted	81	66	46	
			Completed	60	56	40	
			Percentage	74	85%	87	
			Pell City				
			Attempted	NA	*	*	
			Completed	NA			
			Percentage	NA			
			Clanton				
			Attempted	NA	*	*	
Completed	NA						
Percentage	NA						
Average	65%	67%	81%				
* Course is not offered at Pell City Campus or Clanton Campus during the spring and summer terms							

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>Jefferson</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">NA</td> <td style="text-align: center;">21</td> <td style="text-align: center;">NA</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">NA</td> <td style="text-align: center;">9</td> <td style="text-align: center;">NA</td> </tr> <tr> <td>Percentage</td> <td style="text-align: center;">NA</td> <td style="text-align: center;">43%</td> <td style="text-align: center;">NA</td> </tr> <tr> <td>Shelby</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">49</td> <td style="text-align: center;">60</td> <td style="text-align: center;">47</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">32</td> <td style="text-align: center;">52</td> <td style="text-align: center;">30</td> </tr> <tr> <td>Percentage</td> <td style="text-align: center;">65</td> <td style="text-align: center;">86.6%</td> <td style="text-align: center;">64%</td> </tr> <tr> <td>Average</td> <td style="text-align: center;">65</td> <td style="text-align: center;">65%</td> <td style="text-align: center;">64%</td> </tr> </tbody> </table>		Fall	Spring	Summer	Jefferson				Attempted	NA	21	NA	Completed	NA	9	NA	Percentage	NA	43%	NA	Shelby				Attempted	49	60	47	Completed	32	52	30	Percentage	65	86.6%	64%	Average	65	65%	64%	<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																																									
Jefferson																																												
Attempted	NA	21	NA																																									
Completed	NA	9	NA																																									
Percentage	NA	43%	NA																																									
Shelby																																												
Attempted	49	60	47																																									
Completed	32	52	30																																									
Percentage	65	86.6%	64%																																									
Average	65	65%	64%																																									
<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>Jefferson</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">NA</td> <td style="text-align: center;">21</td> <td style="text-align: center;">NA</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">NA</td> <td style="text-align: center;">10</td> <td style="text-align: center;">NA</td> </tr> <tr> <td>Percentage</td> <td style="text-align: center;">NA</td> <td style="text-align: center;">48%</td> <td style="text-align: center;">NA</td> </tr> <tr> <td>Shelby</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td style="text-align: center;">49</td> <td style="text-align: center;">52</td> <td style="text-align: center;">47</td> </tr> <tr> <td>Completed</td> <td style="text-align: center;">33</td> <td style="text-align: center;">51</td> <td style="text-align: center;">32</td> </tr> <tr> <td>Percentage</td> <td style="text-align: center;">67</td> <td style="text-align: center;">98%</td> <td style="text-align: center;">68%</td> </tr> <tr> <td>Average</td> <td style="text-align: center;">67</td> <td style="text-align: center;">73%</td> <td style="text-align: center;">68%</td> </tr> </tbody> </table>		Fall	Spring	Summer	Jefferson				Attempted	NA	21	NA	Completed	NA	10	NA	Percentage	NA	48%	NA	Shelby				Attempted	49	52	47	Completed	33	51	32	Percentage	67	98%	68%	Average	67	73%	68%	<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>
	Fall	Spring	Summer																																									
Jefferson																																												
Attempted	NA	21	NA																																									
Completed	NA	10	NA																																									
Percentage	NA	48%	NA																																									
Shelby																																												
Attempted	49	52	47																																									
Completed	33	51	32																																									
Percentage	67	98%	68%																																									
Average	67	73%	68%																																									

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>Jefferson</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>11</td> <td></td> <td></td> </tr> <tr> <td>Completed</td> <td>9</td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td>82</td> <td></td> <td></td> </tr> <tr> <td>Shelby</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>Average</td> <td>82</td> <td></td> <td></td> </tr> </tbody> </table>		Fall	Spring	Summer	Jefferson				Attempted	11			Completed	9			Percentage	82			Shelby				Attempted				Completed				Percentage				Average	82			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																																									
Jefferson																																												
Attempted	11																																											
Completed	9																																											
Percentage	82																																											
Shelby																																												
Attempted																																												
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Average	82																																											
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>Jefferson</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Attempted</td> <td>11</td> <td></td> <td></td> </tr> <tr> <td>Completed</td> <td>9</td> <td></td> <td></td> </tr> <tr> <td>Percentage</td> <td>82</td> <td></td> <td></td> </tr> <tr> <td>Shelby</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>82</td> <td></td> <td></td> </tr> <tr> <td>Average</td> <td>82%</td> <td>NA</td> <td>100%</td> </tr> </tbody> </table>		Fall	Spring	Summer	Jefferson				Attempted	11			Completed	9			Percentage	82			Shelby				Attempted				Completed				Percentage	82			Average	82%	NA	100%	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
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				and make any necessary adjustment.
Plan submission date: September 2016			Submitted by: Wanda Smith	