



Assessment Record

Program: Accounting

**Assessment
period:**

2019-2020

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

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 tax accounting exercises and problems.
3. Demonstrate program proficiency via case study.

Instructional Program Student Learning Outcomes & Assessment Plan – Accounting Program

Intended Outcomes	Means of Assessment	Criteria for Success	Summary & Analysis of Assessment Evidence	Use of Results
Demonstrate knowledge of basic accounting principles and prepare and interpret financial statements	<p>ACT 145: Analyze business transactions using the accounting equation.</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>	70% of students will successfully demonstrate an adequate understanding of basic accounting principles and preparation and interpretation of financial statements	<p>131 of the 166 students (79%) attempting the assessment achieved success</p> <p>232 of the 266 students (87%) attempting the assessment achieved success</p> <p>76 of the 105 students (72%) attempting the assessment achieved success</p>	<p>During the reporting period, all courses moved online due to the COVID-19 pandemic. Instructors of traditional classroom courses had to adjust teaching practices since face-to-face instruction was lost. BUS 241 instructors added to a project already incorporated into the course. See below for project information:</p> <p>BUS 241 Project 2020</p> <p>Parts 3 and 4 were added to the project to ensure all course information and student learning objectives were covered.</p> <p>ZOOM meetings were also held for courses making the transition from</p>

				<p>traditional classroom to online instruction.</p> <p>Faculty will monitor the success of students and make the necessary adjustments as needed.</p>
<p>Apply analytical and computational skills required to solve financial, managerial, and tax accounting exercises and problems</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>70% of students will successfully apply analytical and computational skills required to solve financial, managerial, and tax accounting exercises and problems</p>	<p>18 of the 22 students (82%) attempting the assessment achieved success</p> <p>9 of the 10 students (90%) attempting the assessment achieved success</p> <p>81 of the 95 students (85%) attempting the assessment achieved success</p>	<p>Faculty teaching tax courses added additional problems to help students make connections between topics covered in courses and real-world scenarios. An example of a problem added to ACT 253 – Individual Income Tax is:</p> <p>What would be the average tax rate for a person who paid taxes of \$8,281.49 on taxable income of \$65,260.</p> <p>All courses moved online during the reporting period due to the COVID-19 pandemic. Additional sections (Parts 3 and 4) were added to a project in BUS 241 – Principles of Accounting I to ensure student understanding of financial statements, the</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>222 of the 261 students (85%) attempting the assessment achieved success</p> <p>94 of the 131 students (72%) attempting the assessment achieved success</p>	<p>most important output of any accounting system.</p> <p>BUS 241 Project 2020</p> <p>Student success will be continually monitored by faculty. Instructional staff will make any adjustments needed to improve student learning.</p>
Demonstrate program proficiency via case study	<p>ACT 252 – Maintain a company's set of books using manual journals and ledgers</p> <p>ACT 252/ACT 115 - Maintain a company's set of books using various accounting software for special journals and ledgers</p>	70% of students will successfully maintain a company's set of books using manual journal and ledgers	<p>9 of the 12 students (75%) attempting the assessment achieved success</p> <p>8 of the 11 students (75%) attempting the assessment achieved success</p>	<p>ACT 252 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. Students make journal entries, adjusting entries, and closing entries. Students are required to complete an end-of-period worksheet, a trial balance, and financial statements. The course employs the use of journals and ledgers that will involve</p>

				<p>journalizing and posting. ACT 252 requires the student to complete the above tasks manually as well as using accounting software. ACT 115 requires the student to complete the above tasks using accounting software only. An example of a worksheet students must complete is below:</p> <p>Worksheet Example</p> <p>Faculty will continue to monitor outcome results and make any necessary adjustments.</p>
Plan submission date: August 2023			Submitted by: Barrett Cummings	