



Assessment Record

Program: Accounting

**Assessment
period:**

2020-2021

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 |
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| 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>59 of the 70 students (84%) attempting the assessment achieved success</p> <p>152 of the 176 students (86%) attempting the assessment achieved success</p> <p>91 of the 120 students (76%) attempting the assessment achieved success</p> | <p>Faculty will continue to monitor student success and make any necessary adjustments to improve student learning based on the results of outcome data.</p> <p>Changes made based on data from 2019-2020:</p> <p>Lecture notes were added to BUS 241 – Principles of Accounting I to enhance student learning. The lecture notes were used as a study aid for students. Examples contained within the lecture notes follow the examples given in the textbook. Short, detailed videos were posted on course sites to explain concepts covered in each set of lecture notes.</p> |

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| | | | | BUS 241 Chapter 1 Lecture Notes Changes made based on data from the current year: Since all courses were online for the reporting period, additional resources were added to course sites to improve student learning. These resources include PowerPoint audio lectures with highlighting and embedded quizzes, vocabulary exercises, adaptive study plans, online lectures, and algorithmic numbers-based questions. See below for examples: BUS 241 Additional Resources |
| Apply analytical and computational skills required to solve financial, managerial, and tax accounting exercises and problems | ACT 249: Calculate and report an employer's payroll tax liability from payroll transactions. | 70% of students will successfully apply analytical and computational skills required to solve financial, managerial, and tax accounting exercises and problems | 42 of the 59 students (71%) attempting the assessment achieved success | Changes made based on data from 2019-2020: The greatest percentage change based on SLO data was in ACT 253 – Individual Income Tax. The course moved to an online format |

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| | <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>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>21 of the 29 students (72%) attempting the assessment achieved success</p> <p>62 of the 71 students (87%) attempting the assessment achieved success</p> <p>153 of the 180 students (85%) attempting the assessment achieved success</p> <p>87 of the 118 students (72%) attempting the assessment achieved success</p> | <p>during the reporting period due to the COVID-19 pandemic. Instructors for ACT 253 added a cumulative tax problem to the course. All students completed the problem using the H&R Block tax software that accompanied the required textbook. Students completed the cumulative tax problem over a period of eight weeks. All completed work was saved to a flash drive and submitted to the instructor for grading. Instructors review each student's work weekly. See below:</p> <p>Cumulative Tax Problem</p> <p>Changes based on data from current year:</p> <p>All courses remained online during the reporting period. BUS 241 instructors made short, detailed videos to enhance student learning. A screenshot of a video</p> |
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| | | | | <p>added to BUS 241 courses appears below:</p> <p>Accounting Equation Video</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 246Q - 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>7 of the 10 students (70%) attempting the assessment achieved success</p> <p>8 of the 11 students (73%) attempting the assessment achieved success</p> | <p>Changes made based on data from 2019-2020:</p> <p>ACT 115 was removed from the accounting program during the reporting period. ACT 115 was replaced with ACT 246Q – QuickBooks. ACT 115 was not interactive and used proprietary accounting software no longer used by businesses. ACT 246Q uses industry-leading online accounting software available to students at no cost.</p> <p>Changes based on data from current year:</p> |

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| | | | | <p>Students maintain a company's set of books using QuickBooks software. The following changes were made for current year:</p> <p>Chapter student learning outcomes are identified during the instructor's streaming lectures and</p> <p>Vocabulary assignments are added in Blackboard for important concepts for each chapter.</p> <p>ACT 246Q - QuickBooks</p> <p>Faculty will continue to monitor student success and make any necessary adjustments to improve student learning based on the results of outcome data.</p> |
| Plan submission date: August 2023 | | | Submitted by: Barrett Cummings | |
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