



## Assessment Record

**Program:** Accounting

**Assessment  
period:**

2021-2022

### **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>45 of the 60 students (75%) attempting the assessment achieved success</p> <p>196 of the 241 students (81%) attempting the assessment achieved success</p> <p>107 of the 140 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 2020-2021:</p> <p>Completed lecture notes were added to BUS 241 – Principles of Accounting I to enhance student learning. Although the examples in the lecture notes follow the examples given in the textbook, students had difficulty comprehending the flow of information. Faculty decided completed lecture notes would enhance student learning success.</p>

				<p><a href="#">BUS 241 - Completed Lecture Notes</a></p> <p>Changes made based on data from the current year:</p> <p>During the reporting period, classes moved back into a traditional classroom setting. Online courses were still available to those students who needed or wanted an online option. Live lectures were recorded and added to BUS 241 course shells in Blackboard. This allows traditional classroom students to review information as needed and online students to have an additional resource to enhance learning. Positive feedback has been received from students about the addition of the live lecture videos. See below for a screenshot of a live lecture video:</p> <p><a href="#">BUS 241 - Chapter 2 Live Lecture Screenshot</a></p>
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<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>BUS 241: Prepare the Income Statement, Statement of Owner's Equity and Balance Sheet.</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>25 of the 31 students (81%) attempting the assessment achieved success</p> <p>8 of the 11 students (73%) attempting the assessment achieved success</p> <p>45 of the 60 students (87%) attempting the assessment achieved success</p> <p>193 of the 240 students (85%) attempting the assessment achieved success</p>	<p>Changes made based on data from 2020-2021:</p> <p>Completed lecture notes were added to ACT 145 – Basic Accounting Procedures to enhance student learning. Although the examples in the lecture notes follow the examples given in the textbook, students had difficulty comprehending the flow of information. Since a variety of majors are required to take this course to complete degree requirements, faculty decided completed lecture notes would enhance student learning success.</p> <p><a href="#">ACT 145 - Chapter 1 Completed Lecture Notes</a></p> <p>Changes based on data from current year:</p> <p>During the reporting period, classes moved back into a traditional classroom setting. Online courses were still available to those</p>
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	BUS 242: Know basic managerial accounting terminology and perform basic managerial calculations.		127 of the 148 students (86%) attempting the assessment achieved success	<p>students who needed or wanted an online option. Live lectures were recorded and added to ACT 145 – Basic Accounting Procedures course shells in Blackboard. This allows traditional classroom students to review information as needed and online students to have an additional resource to enhance learning. Positive feedback has been received from students about the addition of the live lecture videos. See below for a screenshot of a live lecture video:</p> <p><a href="#">ACT 145 - Live Lecture Screenshot</a></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	ACT 252 – Maintain a company's set of books	70% of students will successfully maintain a company's set of books	6 of the 8 students (75%) attempting the assessment achieved success	Changes made based on data from 2020-2021:

	<p>using manual journals and ledgers</p> <p>ACT 246Q/ACT 252 - Maintain a company's set of books using various accounting software for special journals and ledgers</p>	<p>using manual journal and ledgers</p>	<p>14 of the 14 students (100%) attempting the assessment achieved success</p>	<p>The addition of the identification of chapter student learning outcomes by the instructor and the addition of vocabulary assignments proved successful in increasing student learning. Student questions have increased and often lead to deeper discussions of accounting principles and practices.</p> <p><a href="#">ACT 246Q - Chapter SLOs and Vocabulary</a></p> <p>Changes based on data from current year:</p> <p>Faculty created a student account using his/her name to mirror the same view and experience students have. This account is used to demonstrate sample case transactions in lecture videos. Additionally, writing assignments were added to each chapter. The writing assignments require students to explain and discuss how QuickBooks online works.</p>
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				<a href="#">Instructor Student Account</a>  <a href="#">ACT 246Q - Writing Assignment Example</a>  Faculty will continue to monitor student success and make any necessary adjustments to improve student learning based on the results of outcome data.
Plan submission date: August 2023			Submitted by: Barrett Cummings	