



Assessment Record

Program: Accounting

**Assessment
period:**

2022-2023

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 which includes measuring, recording, and reporting accounting information.</p> <p>BUS 242: Prepare a statement of cash flow.</p>	70% of students will successfully demonstrate an adequate understanding of basic accounting principles and preparation and interpretation of financial statements	<p>46 of the 57 students (81%) attempting the assessment achieved success</p> <p>104 of the 144 students (72%) attempting the assessment achieved success</p> <p>80 of the 103 students (77%) 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 2021-2022:</p> <p>The data used in the prior year report was based on learning outcomes developed by Jefferson State Community College accounting faculty. In fall 2021, the Alabama Community College System, along with full-time accounting faculty from various community colleges throughout the State of Alabama, developed standardized course learning outcomes</p>

				<p>for most business courses. The usage of the standardized course learning outcomes began in fall 2022.</p> <p>BUS 241 - Principles of Accounting I</p> <p>Changes made based on data from the current year:</p> <p>Due to the complexity of measuring, recording, and reporting accounting information and preparing financial statements in accordance with GAAP, adaptive student study plans were developed for online and traditional classroom students. Adaptive study plans are helpful for review and mastery of concepts and skills. Students are given a set of questions in quiz format to find out what they need to practice and review and then work through a customized study plan. See below for an example:</p>
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				Adaptive Study Plan
Apply analytical and computational skills required to solve financial, managerial, and tax accounting exercises and problems	<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 financial statements in accordance with Generally Accepted</p>	70% of students will successfully apply analytical and computational skills required to solve financial, managerial, and tax accounting exercises and problems	<p>27 of the 34 students (79%) attempting the assessment achieved success</p> <p>7 of the 9 students (79%) attempting the assessment achieved success</p> <p>46 of the 57 students (81%) attempting the assessment achieved success</p> <p>121 of the 171 students (71%) attempting the assessment achieved success</p>	<p>Changes made based on data from 2021 - 2022:</p> <p>The data used in the prior year report was based on learning outcomes developed by Jefferson State Community College accounting faculty. In fall 2021, the Alabama Community College System, along with full-time accounting faculty from various community colleges throughout the State of Alabama, developed standardized course learning outcomes for most business courses. The usage of the standardized course learning outcomes began in fall 2022.</p> <p>BUS 242 - Principles of Accounting II</p> <p>Changes based on data from current year:</p>

	<p>Accounting Principles (GAAP).</p> <p>BUS 242: Identify basic managerial concepts.</p>		<p>68 of the 91 students (75%) attempting the assessment achieved success</p>	<p>Instructors added additional questions to exams to ensure students had an adequate understanding of basic managerial concepts.</p> <p>Managerial Accounting Concepts</p> <p>Student success will be continually monitored by faculty. Instructional staff will make any adjustments needed to improve student learning.</p>
<p>Demonstrate program proficiency via case study</p>	<p>ACT 252 – Maintain a company’s set of books 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>70% of students will successfully maintain a company’s set of books using manual journal and ledgers</p>	<p>13 of the 14 students (93%) attempting the assessment achieved success</p> <p>24 of the 25 students (96%) attempting the assessment achieved success</p>	<p>Changes made based on data from 2021-2022:</p> <p>Faculty deployed an improved “start here” method to get students connected immediately with the free online QuickBooks software.</p> <p>ACT 246Q - Start Here</p> <p>Changes based on data from current year:</p> <p>Faculty updated case study transactions. Students</p>

				<p>practice recording transactions and reports using a sample company. The sample company and related transactions are covered in the streaming lectures. Then, students record transactions for a different case study company and upload reports for review and grading. Topics covered in the case study include new company setup, sales, purchases, payroll, budgeting, etc.</p> <p>Case Study Transactions</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	