

A.A.S DEGREE IN ACCOUNTING - (BA-AAS)

Performance Measure: For each assessment, identify the following - 1. Academic Program, 2. Student Learning Outcome, 3. Measurable Goal	What is your measurement instrument or process? Do not use grades. Indicate type of instrument (e.g. direct, formative, internal, comparative)	Current Results: What are your current results?	Analysis of Results: What did you learn from your results?	Action Taken or Improvement Made: What did you improve or what is your next step?	Provide a graph or table of resulting trends (3-5 data points preferred)												
SLO: Students will complete an accounting cycle of a business by analyzing transactions, recording journal entries, posting to ledger, preparing year end adjusting/closing entries, calculating net income/loss and preparing financial statements. Goal: Students will achieve a grade of C or better.	Faculty developed internal, direct measure.	In 2015, approximately 82% of the students achieved the goal.	The area weakest in terms of student comprehension is adjusting entries.	Students given more practice and clarifications in the area of adjusting entries.	<div><div>BU 101 Principles of Accounting 1</div><table><thead><tr><th>Year</th><th>n</th><th>% of students meeting goal</th></tr></thead><tbody><tr><td>2009</td><td>186</td><td>60</td></tr><tr><td>2012</td><td>170</td><td>68</td></tr><tr><td>2015</td><td>189</td><td>82</td></tr></tbody></table></div>	Year	n	% of students meeting goal	2009	186	60	2012	170	68	2015	189	82
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SLO: Students will analyze and solve problems and show the effect of financial statement. Students will analyze, evaluate and summarize the effect of taxation on financial reporting. Students will complete comprehensive problems for bonds, notes and leases using various present value and future value tables. Goal: Students are to achieve a grade of C or better.	Faculty developed internal, direct measure.	In 2015, approximately 88% of the students achieved the goal.	Students exhibited the greatest difficulty understanding the theoretical concepts of accounting for leases under GAAP.	More time spent on initially discussing leases as a financial tool before proceeding to the topic of accounting for leases.	<div>BU 104 Intermediate Accounting II</div> <table><thead><tr><th>Year</th><th>n</th><th>% of students meeting goal</th></tr></thead><tbody><tr><td>2009</td><td>120</td><td>70</td></tr><tr><td>2012</td><td>148</td><td>78</td></tr><tr><td>2015</td><td>156</td><td>88</td></tr></tbody></table>	Year	n	% of students meeting goal	2009	120	70	2012	148	78	2015	156	88
Year	n	% of students meeting goal															
2009	120	70															
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SLO: Students will apply basic income tax law of the IRC and regulations by identifying and determining the items to be used in the calculation of a taxpayers taxable income in order to accurately calculate tax liability. Goal: Students are to achieve a grade of C or better.	Faculty developed internal, direct measure.	Approximately 84% of the students achieved the goal. Approx total students assessed = 40 34 achieved goal	Students had the greatest difficulty with topics that required conceptual understanding of tax law.	Greater emphasis will be placed on law theory with additional review and discussion.	<div>BU 108 Income Taxation</div> <table><thead><tr><th>Year</th><th>n</th><th>% of students meeting goal</th></tr></thead><tbody><tr><td>2010</td><td>32</td><td>80</td></tr><tr><td>2013</td><td>39</td><td>88</td></tr><tr><td>2016</td><td>40</td><td>85</td></tr></tbody></table>	Year	n	% of students meeting goal	2010	32	80	2013	39	88	2016	40	85
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SLO: Students will identify and define the elements of a product using Cost Accounting, apply and interpret Cost Systems, identify and analyze standard cost formulae and variances and prepare budgets which quantitatively express management objectives. Goal: Students are to achieve a grade of C or better.	Faculty developed internal, direct measure.	Approximately 56% of the students achieved the goal. Approx total students assessed = 50 28 achieved goal	Students encountered the most difficulty with - Standard Cost Accounting.	More time spent on Standard Cost Accounting including additional homework assignments.	<div>BU 110 Cost Accounting</div> <table><thead><tr><th>Year</th><th>n</th><th>% of students meeting goal</th></tr></thead><tbody><tr><td>2009</td><td>48</td><td>75</td></tr><tr><td>2012</td><td>52</td><td>60</td></tr><tr><td>2015</td><td>50</td><td>80</td></tr></tbody></table>	Year	n	% of students meeting goal	2009	48	75	2012	52	60	2015	50	80
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SLO: Students will apply basic accounting concepts by properly employing a commercial general ledger software package, create a new company file using a commercial general software package and solve accounting problems employing an electronic spreadsheet program. Goal: Students are to achieve a grade of C or better.	Faculty developed internal, direct measure.	Approximately 84% of the students achieved the goal. Approx total students assessed = 40 34 achieved goal	Students will benefit from additional assignments in Excel throughout the semester.	Introduced Excel earlier in the semester and added additional Excel assignments.	<div>BU 111 Computer Applications in Accounting</div> <table><thead><tr><th>Year</th><th>n</th><th>% of students meeting goal</th></tr></thead><tbody><tr><td>2009</td><td>48</td><td>75</td></tr><tr><td>2012</td><td>42</td><td>75</td></tr><tr><td>2015</td><td>40</td><td>85</td></tr></tbody></table>	Year	n	% of students meeting goal	2009	48	75	2012	42	75	2015	40	85
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SLO: Identify different forms of business organizations; identify managerial roles and responsibilities. Goal: Students will achieve a grade of C + or better i.e. achieve a score of 75 or better.	Direct - Faculty generated multiple choice examination designed to test the objectives	Current results indicate that students have achieved the goal.	BU 201 is an introductory course for freshmen. In the past we found students unable to achieve the goals because of lack engagement. We introduced web enhanced methods of teaching this course and find that students are doing better.	We propose to use web enhanced methods and include more online resources to keep students engaged, and assess the course again in 2019.	<div>BU 201 Business Organization and Management</div> <table><thead><tr><th>Year</th><th>n</th><th>Score</th></tr></thead><tbody><tr><td>2010</td><td>79</td><td>68</td></tr><tr><td>2013</td><td>71</td><td>70</td></tr><tr><td>2016</td><td>69</td><td>82</td></tr></tbody></table>	Year	n	Score	2010	79	68	2013	71	70	2016	69	82
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SLO: Interpret and apply statistical methods. Goal: Students will achieve a grade of C + or better i.e. achieve a score of 75 or better.	Direct - Faculty generated multiple choice examination designed to test there major topic areas - descriptive statistics, normal distribution and hypothesis testing.	Current results indicate that students have not achieved the goal.	BU 203 is considered a difficult course for the majority of the students in the business Dept. In the past, we found students had difficulty with calculation of measures like standard deviation etc so we focussed on more problem solving in these topics. Now we find that while a lot of the students can calculate measures, they do not understand the application of these processes, specially to Business.	We propose to develop students understanding of application of statistics like hypothesis testing by providing more examples of cases, problems related to business.	<div>BU 203 Principles of Statistics</div> <table><thead><tr><th>Year</th><th>n</th><th>Score</th></tr></thead><tbody><tr><td>2010</td><td>42</td><td>68</td></tr><tr><td>2013</td><td>93</td><td>72</td></tr><tr><td>2016</td><td>101</td><td>72</td></tr></tbody></table>	Year	n	Score	2010	42	68	2013	93	72	2016	101	72
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SLO: Comprehend functions performed by US financial systems. Goal: Students will achieve a grade of C + or better i.e. a score of 75 or better.	Direct - Faculty generated multiple choice examination designed to test the objectives	Current results indicate that students have achieved the goal.	Some faculty teach BU 701 as a hybrid course and have been able to use a lot of online resources to teach the course - some of which include self directed learning for the students. We feel that the hybrid course delivery method helps students perform better.	Since students have been consistently achieving the goal, we propose to change the goal and also examine if there is a difference in students' performance in hybrid classes vs face-to-face classes.	<div>BU 701 Principles of Finance</div> <table><thead><tr><th>Year</th><th>n</th><th>Score</th></tr></thead><tbody><tr><td>2009</td><td>32</td><td>82</td></tr><tr><td>2011</td><td>53</td><td>80</td></tr><tr><td>2015</td><td>76</td><td>85</td></tr></tbody></table>	Year	n	Score	2009	32	82	2011	53	80	2015	76	85
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SLO: Identify legal concepts and terminology, applicable legal standards, and various statutory provisions and apply those concepts to various arenas in business. Goal: Students will score a grade of C+ or better.	Direct - Faculty generated multiple choice examination designed to test the objectives	Current results indicate that students have achieved the goal.	73% of the students were able to achieve the goal. Of that 30% of the students were obtaining a grade of B or better.	We find that student engagement is key to their performing better academically. To continue keeping students engaged, we propose to use web enhanced methods of teaching and content delivery.	<div>BU 301 Business Law</div> <table><thead><tr><th>Year</th><th>n</th><th>Score</th></tr></thead><tbody><tr><td>2011</td><td>32</td><td>78</td></tr><tr><td>2012</td><td>29</td><td>82</td></tr><tr><td>2013</td><td>29</td><td>85</td></tr></tbody></table>	Year	n	Score	2011	32	78	2012	29	82	2013	29	85
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<p>SLO: Students will understand and demonstrate the fundamental concepts of operating systems, spreadsheets, word processing software, and presentation software; and communicate effectively through reading and writing.</p> <p>Goal: Students will complete various assignments to demonstrate proficiency.</p>	A series of hands-on publisher-designed assignments that demonstrate the fundamental componenents of spreadsheet software. The instruments are direct, formative, external and comparative.	65% of students achieved the objectives.	Understanding and demonstrating the fundamental concepts of spreadsheets is an area where student performance can be improved.	Faculty will provide additional instructional components for this topic. A more detailed assessment instrument will be developed to help identify specific areas in which students are struggling.	<div><p>BU 500 - Introduction to Microcomputer Applications</p><table><thead><tr><th>Year</th><th>n</th><th>Score</th></tr></thead><tbody><tr><td>2012</td><td>75</td><td>65</td></tr><tr><td>2013</td><td>75</td><td>70</td></tr><tr><td>2015</td><td>75</td><td>80</td></tr></tbody></table></div>	Year	n	Score	2012	75	65	2013	75	70	2015	75	80
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