## **Course Outcomes Guide**

Directions: Please complete this form to document your progress toward improving student learning. For each item, indicate your progress and your anticipated next steps. Thank you!

Course/Program Title: ACC-101 Principles of Accounting

Date: Fall 2014

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## **Expected Learning Outcomes:**

- 1. Prepare financial statements and evaluate the performance of a business.
- 2. Record transactions in a journal, post to the ledger and prepare a trial balance.
- 3. Prepare the adjustments on a work sheet and prepare the adjusted trial balance.
- 4. Journalize and post adjusting and closing entries.
- 5. Define internal control and identify the characteristics of an effective system of internal control.
- 6. Prepare a bank reconciliation.
- 7. Apply inventory costing methods.
- 8. Compute and record depreciation.
- 9. Compute payroll amounts and make basic payroll entries.

**Assessment** (How do or will students demonstrate achievement of each outcome?)

Common test questions in all sections

**Validation** (What methods have you used or will you use to validate your assessment?)

The test questions are taken from the publisher's test bank. It is assumed that the publisher validates these questions and tests them for reliability.

Other course materials are also provided by the publisher of the textbook and administered through MyAccountingLab. This ensures that the course content is delivered and assessed in a consistent manner.

**Results** (What do your assessment data show? If you have not yet assessed student achievement of your learning outcomes, when is assessment planned?)

Outcome	Measurement	Desired Result	Actual Results
			SP14
Prepare financial statements and evaluate the performance of a business.	Final Exam - Question 12	Score 75% or higher	87%
	Final Exam - Question 13		73%
	Final Exam - Question 14		53%
Record transactions in a journal, post to the ledger and prepare a trial balance.	Final Exam - Question 1		76%
	Final Exam - Question 2		96%
	Final Exam - Question 3		69%
	Final Exam - Question 5		92%
Prepare the adjustments on a work sheet and prepare the adjusted trial balance.	Final Exam - Question 8		87%
	Final Exam - Question 9		70%
	Final Exam - Question 10		94%
Journalize and post adjusting and closing entries.	Final Exam - Question 15		87%
	Final Exam - Question 16		86%
	Final Exam - Question 17		69%
	Final Exam - Question 18		84%
Define internal control and identify the characteristics of an effective system of internal control.	Final Exam - Question 28		62%
Prepare a bank reconciliation.	Final Exam - Question 27		51%
Apply inventory costing methods.	Final Exam - Question 24		80%
	Final Exam - Question 25		74%
	Final Exam - Question 26		76%
Compute and record depreciation.	Final Exam - Question 33		69%
	Final Exam - Question 34		67%
Compute payroll amounts and make basic payroll entries.	Final Exam - Question 35		92%

Students this semester were issued the assessment questions in a controlled and unannounced format. While the student performance decreases in comparison to the previous semesters, the overall results are encouraging.

Additional course materials were developed by the utilization of a tablet in the classroom. Notes and other information were disseminated via MyAccountingLab.

A pilot of comprehensive problem assignment was conducted within the classes and results were positive.

**Follow-up** (How have you used or how will you use the data to improve student learning?)

Focus more on course "Lab Days" where students can work on problems created by the instructor. This will allow the instructor to engage students one-on-one when then have question about solving the problems. Students will also be able to focus on specific areas to target for improvement.

**Budget Justification** (What resources are necessary to improve student learning?) N/A