Program Outcomes Guide

Program Title: ACC and BUS Accounting and Business  Date: Spring 2011

Program Team: Rich Gagliardi and Stacey McGee

Expected Learning Outcomes:
1. Perform financial accounting transaction using proper format and based upon GAAP (Generally Accepted Accounting Principles).
2. Apply basic math and computational skills to achieve accuracy in the accounting process.
3. Perform basic accounting tasks:
   - Record transactions in a journal, post to the ledger and prepare a trial balance.
   - Prepare adjusting entries on a worksheet and prepare the adjusted trial balance.
   - Prepare financial statements.
   - Compute payroll amounts and make basic payroll entries.
   - Understand basic managerial accounting and budget preparation.
   - Prepare a basic Form 1040, Sch A, B, and D.
   - Understand advanced tax issues i.e., alternative minimum tax, corp. tax structure, gift and estate taxes.
4. Demonstrate professional work attitude:
   - Take pride in your work.
   - Come to class/work on time.
   - Fulfill work place expectations.

Assessment (How do or will students demonstrate achievement of each outcome?)
Individual tests assess all the major areas of accounting listed above. Assess both the students’ overall understanding of accounting concepts and the ability to apply accounting principles and procedures.

Validation (What methods have you used or will you use to validate your assessment?)
Instructors compare the results of common assessments.

Met with the advisory committee in October 2008. Course content was discussed to determine if the appropriate skills were being adequately covered.

Results (What do your assessment data show? If you have not yet assessed student achievement of your learning outcomes, when is assessment planned?)
Common course assessments (especially the second test in ACC 101 and the computerized accounting projects) indicate that students do not have a realistic view of the actual time and effort needed to understand and accurately apply accounting principles to business transactions.

The overall results show that more effort in practicing applications would improve the students’ understanding and performance.
Feedback from the advisory committee indicates that we need to continue to focus on “the basics”. If basic accounting principles are mastered, students can easily adapt to different computerized accounting systems and software.

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

Continue to stress the importance doing work/practice assignments

Assess the use of a lab for students wherein students are required to complete homework before being allowed to move forward

Continue to instill a professional work ethic with students

Continue to stress that accounting principles build on each other, i.e., can’t study only one chapter or section and “get it”

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

A designated computer lab for use by accounting students is planned for Fall 2011.
Program Title: ACC and BUS Accounting and Business

Program Team: Rich Gagliardi and Stacey McGee

Date: Spring 2009

Expected Learning Outcomes:
1. Perform financial accounting transaction using proper format and based upon GAAP (Generally Accepted Accounting Principles).
2. Apply basic math and computational skills to achieve accuracy in the accounting process.
3. Perform basic accounting tasks:
   - Record transactions in a journal, post to the ledger and prepare a trial balance.
   - Prepare adjusting entries on a worksheet and prepare the adjusted trial balance.
   - Prepare financial statements.
   - Define internal control and the characteristics of an effective internal control system.
   - Prepare a bank reconciliation.
   - Apply inventory costing methods.
   - Compute payroll amounts and make basic payroll entries.
   - Prepare entries for recording sale and investments in stocks and bonds.
   - Understand basic managerial account and budget preparation.
4. Demonstrate professional work attitude:
   - Take pride in your work.
   - Come to class/work on time.
   - Fulfill work place expectations.

Assessment (How do or will students demonstrate achievement of each outcome?)
Individual tests assess all the major areas of accounting listed above. Computerized accounting projects assess both the students’ overall understanding of accounting concepts and the ability to apply accounting principles and procedures.

Validation (What methods have you used or will you use to validate your assessment?)
Instructors compare the results of common assessments.

Met with the advisory committee in October 2008. Course content was discussed to determine if the appropriate skills were being adequately covered.

Results (What do your assessment data show? If you have not yet assessed student achievement of your learning outcomes, when is assessment planned?)
Common course assessments (especially the second test in ACC 101 and the computerized accounting projects) indicate that students do not have a realistic view of the actual time and effort needed to understand and accurately apply accounting principles to business transactions.

The overall results show that more effort in practicing applications would improve the students’ understanding and performance.
Feedback from the advisory committee indicates that we need to continue to focus on “the basics”. If basic accounting principles are mastered, students can easily adapt to different computerized accounting systems and software.

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

- Continue to stress the importance doing work/practice assignments

- Assess the use of a lab for students wherein students are required to complete homework before being allowed to move forward

- Continue to instill a professional work ethic with students

- Continue to stress that accounting principles build on each other, i.e., can’t study only one chapter or section and “get it”

**Budget Justification**

(What resources are necessary to improve student learning?)

- We continue to seek a designated computer lab for use by accounting students