

Student Learning Results - A.A.S. Degree in Accounting

<p>Performance Measure: For each assessment, identify the following - 1. Academic Program, 2. Student Learning Outcome, 3. Measurable Goal</p>	<p>What is your measurement instrument or process? Do not use grades. Indicate type of instrument (e.g. direct, formative, internal, comparative)</p>	<p>Current Results: What are your current results?</p>	<p>Analysis of Results: What did you learn from your results?</p>	<p>Action Taken or Improvement Made: What did you improve or what is your next step?</p>	<p>Provide a graph or table of resulting trends (3-5 data points preferred)</p>								
<p>Academic Program: AAS in Accounting (BA-AAS) SLO: 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 "full or partial comprehension" i.e. a grade of C or better.</p>	<p>Faculty developed internal, direct measure. In class examinations were used to assess if the curriculum objectives were met. In addition students were assigned a capstone computer-based preparation project.</p>	<p>The data indicated the percentage of students who achieved the following: Full Comprehension - 46% Partial Comprehension - 38% No Comprehension - 15%</p>	<p>Students had the greatest difficulty with topics that required conceptual understanding of tax law.</p>	<p>Continue to emphasize law theory and review. Continue use of "Discussion Questions" from text book to stress the theoretical concepts of the tax law under review. Continue to emphasize the "why" of the law along with the application of the law.</p>	<p align="center">BU 108 Income Taxation</p> <table border="1"> <caption>BU 108 Income Taxation Score Trends</caption> <thead> <tr> <th>Year</th> <th>Score</th> </tr> </thead> <tbody> <tr> <td>2013 (n=29)</td> <td>72</td> </tr> <tr> <td>2016 (n=29)</td> <td>75</td> </tr> <tr> <td>2019 (n=29)</td> <td>85</td> </tr> </tbody> </table>	Year	Score	2013 (n=29)	72	2016 (n=29)	75	2019 (n=29)	85
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<p>Academic Program: AAS in Accounting (BA-AAS) 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.</p>	<p>Faculty developed internal, direct measure.</p>	<p>A rubric was developed as follows: A score of 100 – 85% = Full Comprehension, 84 – 70% Partial Comprehension and Below 69% - Minimal/No Comprehension. An overwhelming 96% of the students achieved full or partial comprehension for all objectives except for preparing a cost reconciliation report.</p>	<p>Students encountered the most difficulty with preparing a cost reconciliation report. 75% of the students demonstrated partial or full comprehension of this topic.</p>	<p>Faculty propose to spend more time on preparation of a cost reconciliation report.</p>	<p align="center">BU 110 Cost Accounting</p> <table border="1"> <caption>BU 110 Cost Accounting Score Trends</caption> <thead> <tr> <th>Year</th> <th>Score</th> </tr> </thead> <tbody> <tr> <td>2013 (n=29)</td> <td>72</td> </tr> <tr> <td>2016 (n=29)</td> <td>75</td> </tr> <tr> <td>2019 (n=29)</td> <td>85</td> </tr> </tbody> </table>	Year	Score	2013 (n=29)	72	2016 (n=29)	75	2019 (n=29)	85
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