

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

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)												
Academic Program : QCC-JJ Dual /Joint (AF-AS) SLO: Complete an accounting cycle of a business by analyzing transactions, recording journal entries, posting to the ledger, preparation of year end adjusting/closing entries, calculation of net income/loss and preparation of financial statements. Goal: 70% of the students are to achieve "proficiency" ie. a score of 70 or better on the assessment tool.	Faculty developed internal, direct measure.	Approximately 75% of the students achieved the goal.	The area weakest in terms of student comprehension is students was in the preparation of the Owners' Equity Statement.	Students will be given more practice and clarifications in this area.	<p align="center">BU 101 Principles of Accounting 1</p> <table border="1"> <caption>BU 101 Principles of Accounting 1 - Score Trends</caption> <thead> <tr> <th>Year</th> <th>Score</th> <th>n</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>~68</td> <td>29</td> </tr> <tr> <td>2016</td> <td>~82</td> <td>29</td> </tr> <tr> <td>2019</td> <td>~85</td> <td>39</td> </tr> </tbody> </table>	Year	Score	n	2013	~68	29	2016	~82	29	2019	~85	39
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<p>Academic Program : QCC-JJ Dual /Joint (AF-AS) SLO: Analyze and solve problems and show the effect on the 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.</p> <p>Goal: 70% of the students are to achieve "partial or full comprehension" i.e. achieve a score of 65 or better.</p>	<p>Faculty developed internal, direct measure was used. In class examinations were conducted and homework assignments were collected to assess if the curriculum objectives were met.</p>	<p>Approximately 78% of the students achieved the goal.</p>	<p>As a follow up to the recommended action to improve performance of the Analytical Reasoning Objective as it relates to leases, the recommended action was taken and did result in full comprehension. However, the required standards for accounting for leases has been extensively modified since the Fall of 2015 assessment and may have been a major factor in the increase in student comprehension. Therefore, it is recommended that this topic be revisited and analyzed again prior to the next assessment.</p>	<p>It is recommended that the topic of leases be revisited and analyzed again prior to the next assessment.</p>	<div data-bbox="1480 316 2032 657" data-label="Figure"> <p style="text-align: center;">BU 104 Intermediate Accounting II</p> <table border="1"> <caption>BU 104 Intermediate Accounting II Scores</caption> <thead> <tr> <th>Year</th> <th>Score</th> <th>Sample Size (n)</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>72</td> <td>32</td> </tr> <tr> <td>2016</td> <td>68</td> <td>29</td> </tr> <tr> <td>2019</td> <td>78</td> <td>30</td> </tr> </tbody> </table> </div>	Year	Score	Sample Size (n)	2013	72	32	2016	68	29	2019	78	30
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