

Assessment Impact by Course Objectives

Palau Community College

Program (BA) - Business Accounting

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CLO: BA 131 - Accounting Principles II: CLO 1

Prepare and discuss financial statements, post-closing trial balance, worksheet adjustments.

CLO Assessment Cycle: 2014-2015 (Spring 2015)

CLO Status: Active

Means of Assessment			
Means of Assessment	Expected Student Performance	Notes	Active
Prepare income statement, balance sheets, and owner's equity statements for a merchandising business; prepare adjusting and closing entries using an 8 to 11 column worksheet; prepare post-closing trial balance; and extend balances from the general ledgers to the worksheet.	70% of the students assessed will perform at the proficiency level.		Yes
Signature assignment: Midterm Exam			

Results			
Summary of Data Collected	Use of Results	Follow-Up	Semester Assessed
Midterm Exam - 05/29/2015 - 95% of the students assessed performed at the proficiency level. Expected Student Performance Met: Yes Related Documents: PL1.PDF PL 4.PDF PL 4 (2).PDF	05/29/2015 - As compared to spring 2014 this CLO went up by 13% so no action plan is needed at this time.		2014 - 2015 (Spring 2015)
Midterm Exam - 05/30/2014 - 82% of the students assessed performed at the proficiency level. Expected Student Performance Met: Yes Related Documents: CLO 1.pdf	05/30/2014 - No action is needed at this time.		2013 - 2014 (Spring 2014)

CLO: BA 131 - Accounting Principles II: CLO 2

Record and identify with special & general journals and plant asset accounting.

CLO Assessment Cycle: 2014-2015 (Spring 2015)

CLO Status: Active

Means of Assessment

Means of Assessment

Means of Assessment	Expected Student Performance	Notes	Active
Identify purchase, cash payment, sales, and cash receipts journals; create general journals and general and sub-ledgers; post plant assets, calculate depreciation and dispose plant assets.	70% of the students assessed will perform at the proficiency level.		Yes
Signature assignment: Midterm Exam			

Results

Summary of Data Collected	Use of Results	Follow-Up	Semester Assessed
Midterm Exam - 05/29/2015 - 74% of the students assessed performed at the proficiency level. Expected Student Performance Met: Yes Related Documents: clo2 PL1.PDF clo2 PL1 (2).PDF Clo2 PL1 (3).PDF clo2 PL2.PDF clo2 PL4.PDF clo2 PL4 (2).PDF	05/29/2015 - This CLO as compared to spring 2014 went up by 4% and so no action plan is needed at this time.		2014 - 2015 (Spring 2015)
Midterm Exam - 05/30/2014 - 70% of the students assessed performed at the proficiency level. Expected Student Performance Met: Yes Related Documents: CLO 2.pdf	05/30/2014 - No action will be taken at this time.		2013 - 2014 (Spring 2014)

CLO: BA 131 - Accounting Principles II: CLO 3

Journalize and calculate post estimated uncollectible accounts expense and interest, maturity dates and notes.

CLO Assessment Cycle: 2014-2015 (Spring 2015)

CLO Status: Active

Means of Assessment

Means of Assessment	Expected Student Performance	Notes	Active
Apply allowance methods and post entries to ledgers; reopening accounts and writing off accounts; and identify promissory notes, interest on promissory notes, and maturity dates.	70% of the students assessed will perform at the proficiency level.		Yes
Signature assignment: Final Exam			

Results

Summary of Data Collected	Use of Results	Follow-Up	Semester Assessed
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Results			
Summary of Data Collected	Use of Results	Follow-Up	Semester Assessed
Final Exam - 05/29/2015 - 57% of the students assessed performed at the proficiency level. Expected Student Performance Met: No Related Documents: clo 3&4 PL1-2.PDF	05/29/2015 - As compared to spring 2014 this CLO went below by 17% and so action needed is to make sure students read their textbooks and undertand what they are reading..teaching strategy to be used to ensure this is done is assigning reading assignments and have students explain the reading assignments in class.		2014 - 2015 (Spring 2015)
Final Exam - 05/30/2014 - 74% of the students assessed performed at the proficiency level. Expected Student Performance Met: Yes Related Documents: CLO 3.pdf	05/30/2014 - No action is needed at this time.		2013 - 2014 (Spring 2014)

CLO: BA 131 - Accounting Priciples II: CLO 4

Determine and estimate cost of merchandise inventory and accounting methods while recording and posting accrued revenue and expenses.

CLO Assessment Cycle: 2014-2015 (Spring 2015)

CLO Status: Active

Means of Assessment			
Means of Assessment	Expected Student Performance	Notes	Active
Identify periodic inventory and perpetual inventory systems; apply LIFO, FIFO, and weighted average inventory methods; journalize accrued interest income and interest expense; and prepare reversing entries on different accounts. Signature assignment: Final Exam	70% of the students assessed will perform at the proficiency level.		Yes

Results			
Summary of Data Collected	Use of Results	Follow-Up	Semester Assessed
Final Exam - 05/29/2015 - 57% of the students assessed performed at the proficiency level. Expected Student Performance Met: No Related Documents: clo 3&4 PL1-2.PDF	05/29/2015 - As compared to spring 2014 this CLO went down by 17% and action plan will be taken to ensure students read their textbooks and understand what they are reading. Teaching strategy to be used is to assign reading assignments and have students explain the readings in class.		2014 - 2015 (Spring 2015)
Final Exam - 05/30/2014 - 74% of the students assessed performed at the proficiency level. Expected Student Performance Met: Yes Related Documents: CLO 4.pdf	05/30/2014 - No action is needed at this time.		2013 - 2014 (Spring 2014)

CLO: BA 131 - Accounting Principles II: CLO 5

Journalize and prepare dividend declaration & payment and financial statements.

CLO Assessment Cycle: 2014-2015 (Spring 2015)

CLO Status: Active

Means of Assessment			
Means of Assessment	Expected Student Performance	Notes	Active
Record stockholder's equity and journalize worksheet adjustments; plan end-of-period adjustments and complete worksheet for corporations; calculate federal and state tax payables; prepare and analyze income statements and balance sheets; and calculate and prepare stockholder's equity statements.	70% of the students assessed will perform at the proficiency level.		Yes
Signature assignment: Final Exam			

Results			
Summary of Data Collected	Use of Results	Follow-Up	Semester Assessed
Final Exam - 05/29/2015 - 95% of the students assessed performed at the proficiency level. Expected Student Performance Met: Yes Related Documents: PL1.PDF PL 4.PDF PL 4.PDF PL 4 (2).PDF	05/29/2015 - As compared to spring 2014 this CLO went up by 13% and so no action plan needed at this time.		2014 - 2015 (Spring 2015)
Final Exam - 05/30/2014 - 86% of the students assessed performed at the proficiency level. Expected Student Performance Met: Yes Related Documents: CLO 5.pdf	05/30/2014 - No action is needed at this time.		2013 - 2014 (Spring 2014)