

# Assessment Impact by Course Objectives

## Palau Community College

### Program (BA) - Business Accounting

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#### CLO: BA 212 - Intermediate Accounting I: CLO 1

Describe the role of accounting in business organization and how it is used in identifying, measuring, recording, and communicating business financial data to interested users of the information.

CLO Assessment Cycle: 2014-2015 (Fall 2014)

CLO Status: Active

Means of Assessment			
Means of Assessment	Expected Student Performance	Notes	Active
Describe the accounting profession and its specialized fields; explain the importance of ethics and social responsibility to accounting; explain the aim and influence of accounting in the information age; describe the development of accounting concepts and principles; identify and apply generally accepted accounting principles; identify and explain the content and reporting aims of financial statements; identify users and uses of accounting; and explain the role of accounting in making business decisions.  <b>Signature assignment:</b> Midterm 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
Midterm Exam - 12/20/2015 - 100% of students assessed performed at the proficiency level <b>Expected Student Performance Met:</b> Yes  <b>Related Documents:</b> <a href="#">BA212_CLO1&amp;5.PDF</a>	08/15/2016 - No actions needed at this time. The approved Signature assignments for the course are a Midterm test and Final exam. Course instructor believed that the most accurate and effective signature assignments would be the Final Exam test and practical applications, since the application part is the final determination of student abilities in the both conceptual and applications. Course instructor has discussed with BA program chair on modifying the signature assignments for the class. Attendance was a big issue for the class. Since there are only four registered students, when two of them decide not to come to class, that constitutes 50% of the class attendance. Course instructor believes that if this course would be offered at an earlier time of the day, participation and attendance will be improved		2015-2016 (Fall 2015)
Midterm Exam - 12/24/2014 - 100% of the students assessed performed at the proficiency level. <b>Expected Student Performance Met:</b> Yes	12/24/2014 - No action will be taken at this time.		2014 - 2015 (Fall 2014)

**Results**

Summary of Data Collected	Use of Results	Follow-Up	Semester Assessed
Midterm Exam - 03/25/2014 - 85% of students assessed performed at the proficiency level	03/25/2014 - No action is needed at this time		2013 - 2014 (Fall 2013)
<b>Expected Student Performance Met:</b>			
Yes			
<b>Related Documents:</b>			
<a href="#">BA 212 clo1r2a.pdf</a>			
<a href="#">BA 212 clo1r2b.pdf</a>			
<a href="#">BA 212 clo1r2c.pdf</a>			
<a href="#">BA 212 clo1r2d.pdf</a>			
<a href="#">BA 212 clo1r2e.pdf</a>			
<a href="#">BA 212 clo1r3a.pdf</a>			
<a href="#">BA 212 clo1r3aa.pdf</a>			
<a href="#">BA212 clo1r3b.pdf</a>			
<a href="#">BA 212 clo1r3bb.pdf</a>			
<a href="#">BA 212 clo1r3c.pdf</a>			
<a href="#">BA 212 clo1r3c.pdf</a>			
<a href="#">BA 212 clo1r3cc.pdf</a>			
<a href="#">BA 212 clo1r3d.pdf</a>			
<a href="#">BA 212 clo1r3dd.pdf</a>			
<a href="#">BA 212 clo1r3e.pdf</a>			
<a href="#">BA 212 clo1r3ee.pdf</a>			
<a href="#">BA 212 clo1r4a.pdf</a>			
<a href="#">BA 212 clo1r4aa.pdf</a>			
<a href="#">BA 212 clo1r4b.pdf</a>			
<a href="#">BA 212 clo1r4bb.pdf</a>			
<a href="#">BA 212 clo1r4c.pdf</a>			
<a href="#">BA 212 clo1r4cc.pdf</a>			
<a href="#">BA 212 clo1r4d.pdf</a>			
<a href="#">BA 212 clo1r4dd.pdf</a>			
<a href="#">BA 212 clo1r4e.pdf</a>			
<a href="#">BA 212 clo1r4ee.pdf</a>			
<a href="#">BA 212 clo1r5a.pdf</a>			
<a href="#">BA 212 clo1r5b.pdf</a>			
<a href="#">BA 212 clo1r5c.pdf</a>			
<a href="#">BA 212 clo1r5d.pdf</a>			
<a href="#">BA 212 clo1r5e.pdf</a>			

**CLO: BA 212 - Intermediate Accounting I: CLO 2**

Prepare and analyze financial statements (income statements, balance sheet, owner's equity, and cash flow) in accordance with Generally Accepted Accounting Principles (GAAP).

**CLO Assessment Cycle:** 2014-2015 (Fall 2014)

**CLO Status:** Active

Means of Assessment			
Means of Assessment	Expected Student Performance	Notes	Active

### Means of Assessment

Means of Assessment	Expected Student Performance	Notes	Active
Apply knowledge of fundamental concepts of financial accounting; identify the elements of the accounting equation; explain how accounting equation relates to the construction of financial statements; analyze business transactions and make appropriate accounting entries such as cash, accounts, and notes receivable; record, value and report items classified as payroll, inventory, property, and plant and equipment; apply the principles of revenue and expense recognition; and adjust accounts for financial statements.  <b>Signature assignment:</b> Midterm 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
Midterm Exam - 12/18/2015 - 25% of students assessed performed at the proficiency level <b>Expected Student Performance Met:</b> No  <b>Related Documents:</b> <a href="#">CLO2.PDF</a> <a href="#">CLO2.PDF</a>	08/15/2016 - CLO 2 proved to be a challenge at the beginning of the semester. Course instructors need to put more elaboration on the various financial statements, their purposes, and the items that are reported on each one. <ul style="list-style-type: none"> <li>• The approved Signature assignments for the course are a Midterm test and Final exam. Course instructor believed that the most accurate and effective signature assignments would be the Final Exam test and practical applications, since the application part is the final determination of student abilities in the both conceptual and applications. Course instructor has discussed with BA program chair on modifying the signature assignments for the class.</li> <li>• Attendance was a big issue for the class. Since there are only four registered students, when two of them decide not to come to class, that constitutes 50% of the class attendance. Course instructor believes that if this course would be offered at an earlier time of the day, participation and attendance will be improved</li> </ul>		2015-2016 (Fall 2015)
	08/15/2016 - • CLO 2 proved to be a challenge at the beginning of the semester. Course instructors need to put more elaboration on the various financial statements, their purposes, and the items that are reported on each one. <ul style="list-style-type: none"> <li>• The approved Signature assignments for the course are a Midterm test and Final exam. Course instructor believed that the most accurate and effective signature assignments would be the Final Exam test and practical applications, since the application part is the final determination of student abilities in the both conceptual and applications. Course instructor has discussed with BA program chair on modifying the signature assignments for the class.</li> <li>• Attendance was a big issue for the class. Since</li> </ul>		

Results			
Summary of Data Collected	Use of Results	Follow-Up	Semester Assessed
	there are only four registered students, when two of them decide not to come to class, that constitutes 50% of the class attendance. Course instructor believes that if this course would be offered at an earlier time of the day, participation and attendance will be improved		
Midterm Exam - 12/24/2014 - 50% of the students assessed performed at the proficiency level. <b>Expected Student Performance Met:</b> No <b>Related Documents:</b> <a href="#">BA212CLO2~5.pdf</a>	03/27/2015 - To have students meet the 70% proficiency level, action will be taken to have more problem demonstrations and to have allotted time for extra tutorials.		2014 - 2015 (Fall 2014)
Midterm Exam - 03/25/2014 - 91% of the students assessed performed at the proficiency level. <b>Expected Student Performance Met:</b> Yes <b>Related Documents:</b> <a href="#">BA 212 clo2r3a.pdf</a> <a href="#">BA 212 clo2r3b.pdf</a> <a href="#">BA 212 clo2r3c.pdf</a> <a href="#">BA 212 clo2r3d.pdf</a> <a href="#">BA 212 clo2r3e.pdf</a> <a href="#">BA 212 clo2r4a.pdf</a> <a href="#">BA 212 clo2r4aa.pdf</a> <a href="#">BA 212 clo2r4b.pdf</a> <a href="#">BA 212 clo2r4bb.pdf</a> <a href="#">BA 212 clo2r4c.pdf</a> <a href="#">BA 212 clo2r4cc.pdf</a> <a href="#">BA 212 clo2r4d.pdf</a> <a href="#">BA 212 clo2r4dd.pdf</a> <a href="#">BA 212 clo2r4e.pdf</a> <a href="#">BA 212 clo2r4ee.pdf</a> <a href="#">BA 212 clo2r5a.pdf</a> <a href="#">BA 212 clo2r5b.pdf</a> <a href="#">BA 212 clo2r5c.pdf</a> <a href="#">BA 212 clo2r5d.pdf</a> <a href="#">BA 212 clo2r5e.pdf</a>	03/25/2014 - No action is needed at this time.	2013 - 2014 (Fall 2013)	

**CLO: BA 212 - Intermediate Accounting I: CLO 3**

Record business transactions using T-accounts, postings, journals, ledgers and trial balance and analyze the impact of transactions on accounts and financial statements.

**CLO Assessment Cycle:** 2014-2015 (Fall 2014)

**CLO Status:** Active

<b>Means of Assessment</b>
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### Means of Assessment

Means of Assessment	Expected Student Performance	Notes	Active
Apply the debit and credit rules to assets, liabilities, and owner's equity accounts; connect double-entry accounting to ledgers and journals; prepare journal entries to record transactions affecting balance sheet accounts; post information from the journal to ledger accounts; prepare trial balance; journalize and post adjusting entries; journalize and post-closing entries; and prepare a worksheet.	70% of the students assessed will perform at the proficiency level.		Yes
<b>Signature assignment:</b> Final Exam			

### Results

Summary of Data Collected	Use of Results	Follow-Up	Semester Assessed
Final Exam - 12/21/2015 - 100% of students assessed performed at the proficiency level. <b>Expected Student Performance Met:</b> Yes <b>Related Documents:</b> <a href="#">BA212_CLO3.pdf</a>	08/15/2016 - No actions needed at this time. However, • The approved Signature assignments for the course are a Midterm test and Final exam. Course instructor believed that the most accurate and effective signature assignments would be the Final Exam test and practical applications, since the application part is the final determination of student abilities in the both conceptual and applications. Course instructor has discussed with BA program chair on modifying the signature assignments for the class. • Attendance was a big issue for the class. Since there are only four registered students, when two of them decide not to come to class, that constitutes 50% of the class attendance. Course instructor believes that if this course would be offered at an earlier time of the day, participation and attendance will be improved		2015-2016 (Fall 2015)
Final Exam - 12/18/2015 - 100% of students assessed performed at the proficiency level. <b>Expected Student Performance Met:</b> Yes	08/15/2016 - No action needed at this time. However, course instructor had put in recommendations and action plans in the FA15 Grid for this course, that will address overall issues and recommendation for the course.		2015-2016 (Fall 2015)
Final Exam - 12/24/2014 - 45% of the students assessed performed at the proficiency level. <b>Expected Student Performance Met:</b> No <b>Related Documents:</b> <a href="#">BA212CLO2~5.pdf</a>	03/27/2015 - To have students meet the 70% proficiency level, action will be taken to have more problem demonstrations, and have allotted time for extra tutorials. 12/24/2014 - No action will be taken at this time.		2014 - 2015 (Fall 2014)
Final Exam - 03/25/2014 - 94% of the students assessed performed at the proficiency level. <b>Expected Student Performance Met:</b> Yes <b>Related Documents:</b> <a href="#">R4.pdf</a> <a href="#">R5.pdf</a>	03/25/2014 - No action is needed at this time		2013 - 2014 (Fall 2013)

**CLO: BA 212 - Intermediate Accounting I: CLO 4**

Analyze and record merchandising transactions using perpetual and periodic system and explain the adjustments and closing process for a merchandising company.

**CLO Assessment Cycle:** 2014-2015 (Fall 2014)

**CLO Status:** Active

Means of Assessment			
Means of Assessment	Expected Student Performance	Notes	Active
Describe merchandising activities and identify components of income for a merchandising business; identify and explain inventory asset of merchandising company; analyze and record purchases and sales of merchandise using both periodic and perpetual merchandise inventory accounts; identify the costs of merchandising inventory; explain cost of goods sold; assess inventory management using inventory turnover and day's sales in inventory; compute inventory using FIFO, LIFO and weighted average; prepare adjustments and closing entries; and prepare financial statements.	70% of the students assessed will perform at the proficiency level.		Yes
<b>Signature assignment:</b> Final Exam			

Results			
Summary of Data Collected	Use of Results	Follow-Up	Semester Assessed
Final Exam - 12/20/2015 - 100% of students assessed performed at proficiency level. <b>Expected Student Performance Met:</b> Yes <b>Related Documents:</b> <a href="#">CLO4.PDF</a>	08/15/2016 - No actions needed at this time. However, overall • The approved Signature assignments for the course are a Midterm test and Final exam. Course instructor believed that the most accurate and effective signature assignments would be the Final Exam test and practical applications, since the application part is the final determination of student abilities in the both conceptual and applications. Course instructor has discussed with BA program chair on modifying the signature assignments for the class. • Attendance was a big issue for the class. Since there are only four registered students, when two of them decide not to come to class, that constitutes 50% of the class attendance. Course instructor believes that if this course would be offered at an earlier time of the day, participation and attendance will be improved		2015-2016 (Fall 2015)
Final Exam - 12/24/2014 - 75% of the students assessed performed at the proficiency level. <b>Expected Student Performance Met:</b> Yes <b>Related Documents:</b> <a href="#">BA212CLO2~5.pdf</a>	12/24/2014 - No action will be taken at this time.		2014 - 2015 (Fall 2014)
Final Exam - 03/25/2014 - 88% of the students assessed performed at the proficiency level.	03/25/2014 - No action needed at this time.		2013 - 2014 (Fall)

Results			
Summary of Data Collected	Use of Results	Follow-Up	Semester Assessed
<b>Expected Student Performance Met:</b> Yes <b>Related Documents:</b> <a href="#">R3.pdf</a> <a href="#">R5.pdf</a>			

**CLO: BA 212 - Intermediate Accounting I: CLO 5**

Explain how technology-based information system is used to maintain accounting records and preparing financial statements.

**CLO Assessment Cycle:** 2014-2015 (Fall 2014)

**CLO Status:** Active

Means of Assessment			
Means of Assessment	Expected Student Performance	Notes	Active
Identify components of accounting information systems; use basic computer programs; use accounting software to maintain accounting records and prepare financial statements; use electronic spreadsheets to prepare financial information; and explain transactions processing within the accounting information system for various organizations. <b>Signature assignment:</b> 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 - 12/20/2015 - 100% of students assessed performed at the proficiency level. <b>Expected Student Performance Met:</b> Yes <b>Related Documents:</b> <a href="#">BA212_CLO 5.PDF</a>	08/15/2016 - No actions needed at this time. However, • The approved Signature assignments for the course are a Midterm test and Final exam. Course instructor believed that the most accurate and effective signature assignments would be the Final Exam test and practical applications, since the application part is the final determination of student abilities in the both conceptual and applications. Course instructor has discussed with BA program chair on modifying the signature assignments for the class. • Attendance was a big issue for the class. Since there are only four registered students, when two of them decide not to come to class, that constitutes 50% of the class attendance. Course instructor believes that if this course would be offered at an earlier time of the day, participation and attendance will be improved		2015-2016 (Fall 2015)
Final Exam - 12/24/2014 - 85% of the students assessed performed at the proficiency level. <b>Expected Student Performance Met:</b> Yes	12/24/2014 - No action will be taken at this time.		2014 - 2015 (Fall 2014)

## Results

Summary of Data Collected

Use of Results

Follow-Up

Semester Assessed

**Related Documents:**

[BA212CLO2~5.pdf](#)

Final Exam - 03/25/2014 - 100% of the students assessed performed at the proficiency level.

03/25/2014 - No action is needed at this time.

2013 - 2014 (Fall 2013)

**Expected Student Performance Met:**

Yes

**Related Documents:**

[R5.pdf](#)