

# Assessment Impact by Course Objectives

## Palau Community College

### Program (BA) - Business Accounting

**Program (BA) - Business Accounting**

**CLO: BA 220 - Government Accounting: CLO 1**

Describe and Identify the main aspects of a governmental accounting and its purpose in terms of the financial reporting processes.

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

**CLO Status:** Active

Means of Assessment			
Means of Assessment	Expected Student Performance	Notes	Active
Describe and identify governmental accounting concepts, concepts of entity, concept of consistency, types and functions of funds, and use of account groups.  <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
05/29/2014 - 83% of the students assessed performed at the proficiency level. <b>Expected Student Performance Met:</b> Yes <b>Related Documents:</b> <a href="#">CLO 1.rar</a>	05/29/2014 - No action is needed at this time.		2013 - 2014 (Spring 2014)

**CLO: BA 220 - Government Accounting: CLO 2**

Identify and explain the different types of budgeting that are imperative to the basic financial reporting of Governmental Funds.

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

**CLO Status:** Active

Means of Assessment			
Means of Assessment	Expected Student Performance	Notes	Active
Identify and explain different types of budgets used by the government, operational control within a government, various steps in preparing a budget, concept of fund accounting, budgetary entries, and opening and closing entries for special revenue funds.  <b>Signature assignment:</b> Midterm Exam	70% of the students assessed will perform at the proficiency level.		Yes

Results
---------

Results			
Summary of Data Collected	Use of Results	Follow-Up	Semester Assessed
05/29/2014 - 83% of the students assessed performed at the proficiency level. <b>Expected Student Performance Met:</b> Yes	05/29/2014 - No action is needed at this time.		2013 - 2014 (Spring 2014)
<b>Related Documents:</b> <a href="#">CLO 2.rar</a>			

**CLO: BA 220 - Government Accounting: CLO 3**

Create and prepare financial entries for governmental funds such as debts and special projects with special governmental transactions (such as taxes, bad debts, encumbrances, special grants) on a daily, monthly, and on annual basis.

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

**CLO Status:** Active

Means of Assessment			
Means of Assessment	Expected Student Performance	Notes	Active
Explain and prepare uncollected property taxes, accounts for allotment, fixed assets in inter-fund transactions, journal entries debt service funds, journal entries to be posted to financial statements, and journal entries for capital improvements and encumbrances.	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
05/29/2014 - 87% of the students assessed performed at the proficiency level. <b>Expected Student Performance Met:</b> Yes	05/29/2014 - No action is needed at this time.		2013 - 2014 (Spring 2014)
<b>Related Documents:</b> <a href="#">CLO 3.rar</a>			

**CLO: BA 220 - Government Accounting: CLO 4**

Preparing Journal Entries and Financial Statement used for both the proprietary and fiduciary funds type transactions.

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

**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
<p>Prepare journal entries for internal service funds, enterprise funds, and pension trust funds. Prepare financial statements for internal service funds, enterprise statements, and pension trust funds.</p> <p><b>Signature assignment:</b> Final Exam</p>	<p>70% of the students assessed will perform at the proficiency level.</p>		<p>Yes</p>

**Results**

Summary of Data Collected	Use of Results	Follow-Up	Semester Assessed
<p>05/29/2014 - 87% of the students assessed performed at the proficiency level.</p> <p><b>Expected Student Performance Met:</b> Yes</p> <p><b>Related Documents:</b> <a href="#">CLO 4.rar</a></p>	<p>05/29/2014 - No action is needed at this time.</p>		<p>2013 - 2014 (Spring 2014)</p>