



*"We Guarantee Quality and Excellence"*

Palau Community College is an accessible public educational institution helping to meet the technical, academic, cultural, social, and economic needs of students and communities by promoting learning opportunities and developing personal excellence.

## **Academic Program Three Year Review**

### **Instructional Program**

**Business Accounting**

### **Period of Three Year Review**

**August/2009-July/2012**

Completed By: Arlene U. Ignacio Date: 4/02/2013  
Program Instructor(s)

Program/Department Chair: Arlene U. Ignacio Date: \_\_\_\_\_

Dean of Academic Affairs: Robert Ramarui, Interim Dean Academic Affairs Date: \_\_\_\_\_

## **Program Review Narrative Summary**

### **I. Summary of Program Purpose:**

The Associate of Science (A.S.) degree in Business Accounting Program is designed to meet the college's mission statement in providing quality and excellence and in doing so it is designed to prepare students for entry-level positions in a variety of accounting-related positions in private business, governmental agencies and public accounting firms. It is also designed to produce graduates who possess accounting skills and knowledge desired in today's competitive business world. Students will be grounded in the study of accounting including finance, business law, economics, business management, and information technology. The program also provides an opportunity for students who plan to transfer to a four-year degree in Accounting.

### **II. Relationship of Program to the College Mission Statement**

Palau Community College Business Accounting Program is to provide students challenging career-oriented undergraduate preparation in order to acquire the requisite knowledge and skills necessary to be successful in accounting concepts. The Business Accounting Program furthermore aims to provide a quality education in accounting within the learning-centered environment of our institution. The Program also strives to help each individual student achieve success in reaching their academic goals by offering a variety of learning opportunities and incorporating current technology. The Program will also respond to the community and students' changing needs for information and facilitate life-long learning by continued assessment of student academic achievement.

#### **1.0. Summary of Program Data:**

The statistics shown in Appendix A, figures 1-5, is for a three-year sequence and includes enrollment data information, number of graduates, number of classes offered based on enrollment, types of classes offered being lecture only classes, lab only classes or both lecture and lab classes, and finally faculty head count for both full-time and part-time faculties.

Figure 1 shows that in Fall 2009 there were 232 students who enrolled in the program and 173 of the students passed while only 31 of them failed. For Spring 2010 there were 169 students who enrolled and 125 of them passed while 19 of them failed. For Summer 2010 there were only 25 students who enrolled and 24 of them passed while 1 withdrew. Fall 2010 had 239 students who enrolled with 159 students who passed and 47 of them failed. Spring 2011 there were 204 students who enrolled with 145 who passed and 41 who failed. Summer 2011 had 24 students who enrolled and 23 of them passed while only one failed. In Fall 2011 there were 214 students who enrolled with 170 students who passed and 20 students who failed. For Spring 2012 there were 173 students who enrolled with 117 students who passed, 30 students who failed and 26 of them withdrew. Finally, in Summer 2012 there were 10 students who enrolled with all of them passing. The trend shows a slight up and down movement of enrollment over this three year period. The decline in the enrollment during this period is not as drastic, meaning that students' enrollment in the program is in good standing.

Figure 2 shows that within the three year period there were nine (9) graduates who received an AS degree. In Spring 2010 there was 1 graduate, Summer 2010 there were 2 graduates, Spring 2011 there was 1 graduate, Summer 2011 there were 2 graduates, and Summer 2012 there were 3 graduates. This shows that not many students are Business Accounting majors. In Figure 1 the enrollment of students in the program does not necessarily mean all the students are Business Accounting majors. For example, a

lot of Office Administration majors are required to take BA 110 which is an Introduction to Business course, and also BA 130 which is Accounting Principles I. In addition, because BA 110 does not have any prerequisites, any student can enroll in this class. So because there are not many students who are BA majors, the Program should be proactive in its recruitment of students to major in the Program.

Figure 3 shows that in Fall 2009 there was 1 class that had under 10 students, 6 classes that had 10 to 19 students, and another 6 classes that had 20 to 29 students. In Spring 2010 there were 4 classes that had under 10 students, 5 classes that had 10 to 19 students, and 4 classes that had 20 to 29 students. In Summer 2010 there were 2 classes that had under 10 students and 1 class that had 20 to 29 students. In Fall 2010 there was 1 class that had under 10 students, 4 classes that had 10 to 19 students, and 8 classes that had 20 to 29 students. In Spring 2011 there were 5 classes that had under 10 students, 5 classes that had 10 to 19 students, and another 5 classes that had 20 to 29 students. For Summer 2011 there was 1 class that had under 10 students and one other that had 20 to 29 students. For Fall 2011 there was 1 class that had under 10 students, 6 classes that had 10 to 19 students, and 5 classes that had 20 to 29 students. In Spring 2012 there were 5 classes that had under 10 students, another 5 classes that had 10 to 19 students, and 3 classes that had 20 to 29 students. Finally, in Summer 2012 there were only two classes that had under 10 students. The trend shows that the classes with 20 to 29 students were six during Fall 2009 then dropped to four classes during Spring 2010 and then it peaked during Fall 2010 with 8 classes then slowly went down to only five classes during Spring 2011 and then three classes during Spring 2012.

Figure 4 shows that there are more lecture only classes for BA courses than there are for lab only classes and both lecture and lab classes. In Fall 2009 there was a total of 13 classes with 12 as lecture only classes and 1 with both lecture and lab. In Spring 2010 there was a total of 13 classes with 11 as lecture only classes, 1 lab only class, and 1 lecture and lab class. In Summer 2010 there was a total of 3 classes with 1 lecture only class and 2 lecture and lab classes. In Fall 2010 there was a total of 13 classes with 12 lecture only classes, 1 lab only class, and 2 lecture and lab classes. In Spring 2011 there was a total of 15 classes with 12 lecture only classes, 1 lab only class, and 2 lecture and lab classes. In Summer 2011 there was a total of two classes, with 1 lecture only class, and 1 lab only class. In Fall 2011 there was a total of 12 classes with 11 lecture only classes and 1 lecture and lab class. In Spring 2012 there was a total of 13 classes with 11 lecture only classes, and 2 lecture and lab classes. And in Summer 2012 there was a total of 2 classes, with 1 lecture only class, and 1 lab only class.

Figure 5 shows the faculty head count for both full-time and part-time faculty for the three year period. In Fall 2009 there were 2 full time faculties and 2 part time faculties. For Spring 2010 there were 3 full time faculties and 2 part time faculties. For Summer 2010 there were 2 full time faculties and no part time faculty. For Fall 2010 there were 2 full time faculties and 4 part time faculties. For Spring 2011 there were 3 full time faculties and 3 part time faculties. For Summer 2011 there were 2 full time faculties and no part time faculty. For Fall 2011 there were 2 full time faculties and 2 part time faculties. For Spring 2012 there were 2 full time faculties and 3 part time faculties. Finally, for Summer 2012 there were 2 full time faculties and no part time faculty.

Table 1: Faculty to Class Ratio does not permit greater interaction and personalized instruction. The ratio shows that the program needs at least one more full time instructor so the faculty to class ratio will be well divided among the faculties to allow greater interaction with the instructor and students and also to permit personalized instruction. For Fall 2009 the ratio was 1 to 90 for full time faculty and 1 to 27 for the part time faculty. For Spring 2010 there was 1 to 38 for full time faculty and 1 to 28 for part time faculty. For Summer 2010 there was 1 to 13 for full time faculty and none for part time faculty. For Fall 2010 there was 1 to 41 for full time faculty and 1 to 40 for part time faculty. For Spring 2011 there was

1 to 30 for full time faculty and 1 to 38 for part time faculty. For Summer 2011 there was 1 to 12 full time faculty and none for part time faculty. For Fall 2011 there was 1 to 89 for full time faculty and 1 to 18 for part time faculty. For Spring 2012 there was 1 to 34 for full time faculty and 1 to 35 for part time faculty. Finally, for Summer 2012 there was 1 to 5 for full time faculty and none for part time faculty.

## 2.0 Student Learning and Curriculum

There are 16 program courses in the program with 3 program courses that are BU courses. The table below only reflects the BA courses and does not include the 3 BU courses. Therefore, all the BA courses have identified CLOs. The course outlines for all the BA courses have been updated and three of the BA courses have had its textbooks updated with the course outlines reflecting the change and finally all PLOs for the program courses are aligned with the ILOs.

How many program courses are there? (refer to catalog)	%of courses with Identified CLOs	% of course outlines updated	% of courses whose Textbooks are updated (outline reflects change)	% of PLOs aligned with ILOs
16	100%	100 %	5.3%	100%

## 3.0 Course Assessment Data

### Year 1: School Year 2010

Semester Assessed	Course Assessed	CLO - PLO Alignment	Results of Assessments
Spring 2010	BA 130	CLO 1-4-PLO 1 CLO 1-4-PLO 3 CLO 1-PLO 4 CLO 1-PLO 5	There were 58 students who were evaluated and 70% of them performed at proficiency level for all CLOs. No specific action will be taken at this time.
Fall 2010	BA 110	CLO 4-5-PLO 1 CLO 2,3-5-PLO 3 CLO 1-PLO 5	There were 10 students who took the assessment instrument and 90% of them performed at proficiency level for all CLOs. No specific action will be taken at this time.

### Year 2: School Year 2011

Semester Assessed	Course Assessed	CLO - PLO Alignment	Results of Assessments
Fall 2011	BA 110	CLO 4-5-PLO 1 CLO 2,3-5-PLO 3 CLO 1-PLO 5	There were 44 students who were assessed and 86% of them performed at proficiency level for all CLOs. No specific action will be taken at this time.
	BA 130	CLO 1-4-PLO 1 CLO 1-4-PLO 3 CLO 1-PLO 4 CLO 1-PLO 5	There were 36 students who were assessed and 82% of them performed at proficiency level for all CLOs. No specific action will be taken at this time.
	BA 123	CLO 1-7-PLO 1 CLO 1&6-PLO 2 CLO 6 & 7-PLO 3	There were 45 students who were assessed and 88% of them performed at proficiency level for all CLOs. No specific action will be taken at this time.
	BA 212	CLO 1-5-PLO 1 CLO 1&5-PLO 2 CLO 1-5-PLO 3	There were 10 students who were assessed and 100% of them performed at proficiency level for all CLOs. No specific action will be taken at this time.
	BA 214	CLO 2-PLO 2	There were 7 students who were assessed and 81%

		CLO 1-4-PLO 4 CLO 1-4-PLO 5	of them performed at proficiency level for all CLOs. No specific action will be taken at this time.
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**Year 3: School Year 2012**

Semester Assessed	Course Assessed	CLO – PLO Alignment	Results of Assessments
Spring 2012	BA 110	CLO 4-5-PLO 1 CLO 2,3-5-PLO 3 CLO 1-PLO 5	There were 12 students who were assessed and 82% of them performed at proficiency level for all CLOs. No specific action will be taken at this time.
	BA 123	CLO 1-7-PLO 1 CLO 1&6-PLO 2 CLO 6 & 7-PLO 3	There were 15 students who were assessed and 80% of them performed at proficiency level for all CLOs. No specific action will be taken at this time.
	BA 213	CLO 1-5-PLO 1 CLO 1-5-PLO 3	There were 7 students who took the assessment and 100% of them performed at proficiency level of all CLOs. No specific action will be taken at this time.
	BA 219	CLO 1-6-PLO 1 CLO 1-6-PLO 3 CLO 3- PLO 5	There were 7 students who took the assessment and 100% of them performed at proficiency level of all CLOs. No specific action will be taken at this time.
	BA 220	CLO 3-4-PLO 1 CLO 1-4-PLO 3 CLO 1-2-PLO 5	There were 7 students who were assessed and 86% of them performed at proficiency level of all CLOs. No specific action will be taken at this time.
	BA 222	CLO 1-3-PLO 1 CLO 1-3-PLO 2 CLO 1-2-PLO 3 CLO 1,4-PLO 5	There were 7 students who were assessed and 100% of them performed at proficiency level of all CLOs. No specific action will be taken at this time.
Summer 2012	BA 110	CLO 4-5-PLO 1 CLO 2,3-5-PLO 3 CLO 1-PLO 5	There were 6 students who were assessed and 91% of them performed at proficiency level for all CLOs. No specific action will be taken at this time.

**4.0 Program Learning Outcomes (PLOs) Assessment**

List PLOs	Proficiency Level	Results of Assessments
BA PLO#1	BA 110-CLO#4-5:70% BA123-CLO#1-7:70% BA130-CLO#1-4:70% BA212-CLO#1-5:70% BA213-CLO#1-5:70% BA219-CLO#1-6:70% BA220-CLO#3-4:70%	70% of the students reached the proficiency level for BA PLO #1. No action is needed.

	BA222-CLO#1-3:70%	
BA PLO#2	BA123-CLO#1,6:70% BA212-CLO#1,5:70% BA214-CLO#2:70% BA222-CLO#1-3:70%	70% of the students reached the proficiency level for BA PLO #2. No action is needed.
BA PLO#3	BA110-CLO#2-3,5:70% BA123-CLO#6-7:70% BA130-CLO#1-4:70% BA212-CLO#1-5:70% BA213-CLO#1-5:70% BA219-CLO#1-6:70% BA220-CLO#1-4:70% BA222-CLO#1-2:70%	70% of the students reached the proficiency level for BA PLO # 3. No action is needed.
BA PLO#4	BA130-CLO#1:70% BA214-CLO#1-4:70%	70% of the students reached the proficiency level for BA PLO # 4. No action is needed.
BA PLO#5	BA110-CLO#1:70% BA130-CLO#1:70% BA214-CLO#1-4:70% BA219-CLO#3:70% BA220-CLO#1-2:70% BA222-CLO#1,4:70%	70 of the students reached the proficiency level for BA PLO#5. No action is needed.

## 5.0 Evaluation of Previous Program Review Action Plans

Indicate the status of the previous program review action plans

Action Plan Activity/Objectives	Status Complete/Ongoing/Incomplete	Remarks
Hiring of instructor(s) with at least a BA degree in accounting.	Incomplete	We need to start the process of hiring an instructor that holds a degree in accounting, but we need to first introduce this to CPC and once it has been approved then we can get the HR people to announce the vacancy. This is going to take some time due to lack of funds so we are looking at about two years from now.
Trainings for Instructors	Incomplete	There should be trainings for both BA and BU instructors at least once a year or whenever there are trainings being held that are related to both BA and BU. Such trainings like the APIPA and the Graduate School.
Integrate Up-To-Date Accounting principles and technology	Incomplete	The computerized accounting class should have its accounting software updated because the peach tree and even the quick book are old accounting softwares and so we need to upgrade to programs such as MIP.
Expand practical applications in various	Incomplete	This is mainly to update the textbooks to include these areas of interest.

areas of tax accounting, closing books, adjusting clients' books, the cycle of an accounting firm's business, and specific tasks that employers expect of new employees.		
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These previous action plans were supposed to have started in Fall 2007, but somewhere along the way they fell out and were never completed. This time the goal is to at least start the process in their implementations which is going to take time and hopefully in two years we would have at least put one into action.

**Program/department major strengths.**

- The program is balanced and comprehensive, including major fields of accounting and important related disciplines like business law, macro and microeconomic, computers, and Finance.
- The program is integrating computer software that is currently in use in the field such as Peachtree and Computerized Accounting.

**Program/department major needs for improvement.**

The Program appreciates the need for lifelong learning, especially with the impact of computer technology.

- The program would further need as all other community colleges, more knowledgeable faculty in the area of Accounting, preferably one that holds a degree in accounting.
- An accounting computer lab should be added which will allow for the introduction for more computer applications and the exploration of the future use of computers, software, and technology changes.
- Offer More Accounting Courses such as Tax Accounting, and Auditing.

**Recommendations for improving the program/department and correcting identified areas of concern.**

- Expand practical applications in various areas of tax accounting, closing books, adjusting clients' books, the cycle of an accounting firm's business, and specific tasks that employers expect of new employees. These could be incorporated into courses on Government Accounting, Intermediate accounting, and Computer accounting systems.
- Prepare students for the routine of the workplace and the role of an employee in the business. Guest speakers could acquaint students with employer's expectations and the work schedule of accountants, both from the Public and Private Organizations.
- Prepare students to be flexible to new situations and capable of learning on their own.

- As MIP or other accounting software are integrated into the program, close monitoring the business environment to keep software current.
- Consider modifying the math requirement; accountants need to develop the logic of mathematics, not just Elementary Statistics.
- Expand on the list of job titles in the catalog description of the program: for example, add controller (or comptroller).
- Addition of a new course on Taxes, specifically government and Federal taxes. In order to effectively apply the concept of accounting here at PCC, students need to see the whole aspect of accounting and its different parts.

**In terms of staff development concerns, identify training needs as a program/ department and rank them in order of priority.**

First, staff development is one of the basic means by which an organization achieves its goals. It is in staff development that an organization's goals are interpreted and integrated with the teacher's career goals. Second, faculty need to be made aware of new knowledge and skills that can enhance their effectiveness. Finally, staff development increases the teacher's proficiency in both subject matter and educational processes.

Educators must learn not only what technologies and methods are available and how they may influence our society, but also learn how to use them effectively in their instruction designs for the fundamental areas of a) planning; b) teaching; and c) evaluation

**Other Recommendations:**

- Recommendations for additional instructor(s) that holds an accounting degree. Someone with a strong accounting background can really help the students to better understand the concepts and applications of accounting. The newly hired BA instructor holds a marketing degree, so her knowledge in accounting is limited.
- Send Staff (and, or) Instructors to conventions and meetings such as APIPA or the Graduate School on and off island to further their knowledge and skills in the area.
- Participate in planning and conducting discipline/program assessments and then collaborate with colleagues to improve discipline/program outcomes.
- Attend and or Participate with college-wide assessment activities on how to improve the learning outcomes of the student.

Address meeting demands for the program through alternate forms of delivery, Including electronic and on site delivery of the program or portions of the program.

With the increasing demand and knowledge of Technology, it is always better to integrate and improve our system in demand with the rest of the world.



- Integrated fieldtrips to both Government and the Public sector to improve on the theory and applications of accounting.
- Guest Speakers on behalf of both public and private firms to address some of the problems and cases that arises from the accounting fields.
- In terms of on site delivery, there should be a designated time of the month where faculty and assessment teams meet to gather and review the condition of where we are at, where do we want to be, and how to go about our goals. This way, annual assessment or progress reports would not only be easier to prepare, but you also have an idea of what needs to be done and how the current condition is.

## 6.0 Action Plans

Based on this program review results, describe the program action plan for the next three (3) academic years. Include necessary resources.

Action Plan Activity/Objectives	How will this action plan improve student learning outcomes? (CLO, PLO, ILO)	Needed Resources (if any)	Timeline
Hiring of CPA instructor	Hiring of an instructor(s) with a degree in accounting will help the students to better understand and be able to apply the accounting procedures and practices in preparing financial statements for both profit/non-profit organizations. The instructor will be able to give an in depth explanation of the concepts and applications of accounting .		Fall 2015
Instructors to attend more on/off Island Trainings in the field	Staff development is one of the basic means by which an organization achieves its goals. It is in staff development that an organization's goals are interpreted and integrated with the teacher's career goals. Faculty needs to be made aware of new knowledge and skills that can enhance their effectiveness and with staff development it will increase a faculty's proficiency in both subject matter and educational processes.		Fall 2013
Integrate adequate and Up-To-Date Accounting principles and technology in line	To convey accounting principles and technology information to our students that is not outdated and matches with what is being taught		Fall 2015

with the rest of the colleges' world-wide.	in other colleges. This will help our students to be aware of current issues and what is being practiced in this real world.		
Expand practical applications in various areas of tax accounting, closing books, adjusting clients' books, the cycle of an accounting firm's business, and specific tasks that employers expect of new employees.	This will help prepare students for the routine of the workplace and the role of an employee in the business.		Fall 2015

### 7.0 Resource Requests

Type of Resource	Description	Estimated Amount Requested	Justification
Personnel	Instructor(s) with a degree in accounting	\$21,000.00	Hiring of an instructor with a degree in accounting will help the students to better understand and be able to apply the accounting procedures and practices in preparing financial statements for both profit/non-profit organizations. The instructor will have an in depth knowledge of the concepts and applications of accounting.
Software	Accounting Softwares	\$1,000.00	MIP accounting software if integrated into the program will help familiarize students with current accounting software.
Training	Business Accounting Trainings	\$5,000.00	Staff trainings will increase an instructor's proficiency in both subject matter and educational processes.
Other		N/A	
Total		\$27,000.00	

### Appendix B: Provide Program Learning Outcomes (PLOs)



#### Business Accounting (BA) Program Learning Outcomes (PLOs)

Program Description: This is a two-year accounting program designed to provide students with knowledge, skills, and proper work habits necessary in first entry-level accounting jobs. It also provides an opportunity for student with interest in further training in the accounting profession to

transfer to a four-year college/university.

### RUBRIC

Direction: During the program experience, the program learning outcomes (PLOs) will be assessed through the use of signature assignments of course learning outcomes which are aligned with the PLOs. A grading scale will be used to determine the students' proficiency levels of each PLO using specifically aligned assignments. The numerical rating of 5,4,3,2, and 1 are not intended to represent the traditional school grading system of A,B,C,D and F. The descriptions associated with each of the numbers focused on the level of student performance for each of the program learning outcomes listed below.

- Rating Scale:
- 5 Excellent
  - 4 Above-Average
  - 3 Average.
  - 2 Below Average
  - 1 Unacceptable.

PLO # 1: Graduates will be able to apply accountings skills and knowledge in recording, classifying, summarizing, analyzing, and interpreting accounting information and prepare financial statements in accordance with Generally Accepted Accounting Principles.

5	Students demonstrates skills and knowledge in recording, classifying, summarizing, analyzing, and interpreting accounting information and prepare financial statements in accordance with accounting principles with 90 – 100% accuracy.
4	Students demonstrates skills and knowledge in recording, classifying, summarizing, analyzing, and interpreting accounting information and prepare financial statements in accordance with accounting principles with 80 – 89% accuracy.
3	Students demonstrates skills and knowledge in recording, classifying, summarizing, analyzing, and interpreting accounting information and prepare financial statements in accordance with accounting principles with 70 – 79% accuracy.
2	Students demonstrates skills and knowledge in recording, classifying, summarizing, analyzing, and interpreting accounting information and prepare financial statements in accordance with accounting principles with 65 – 69% accuracy.
1	Students demonstrates skills and knowledge in recording, classifying, summarizing, analyzing, and interpreting accounting information and prepare financial statements in accordance with accounting principles with 64% or below.

PLO # 2: Graduates will be able to apply business math skills, computer skills and knowledge of accounting software to prepare accounting documents.

5	Student demonstrates business math skills, computer skills, and knowledge in accounting software in accounting documents preparation with 90 – 100% accuracy.
4	Student demonstrates business math skills, computer skills, and knowledge in accounting software in accounting documents preparation with 80 – 89% accuracy.
3	Student demonstrates business math skills, computer skills, and knowledge in accounting software in accounting documents preparation with 70 – 79% accuracy.

2	Student demonstrates business math skills, computer skills, and knowledge in accounting software in accounting documents preparation with 65 – 69% accuracy.
1	Student demonstrates business math skills, computer skills, and knowledge in accounting software in accounting documents preparation with 64% or below

PLO # 3: Graduates will demonstrate the ability to perform fundamental accounting and financial management operations to support management decision making in planning, directing, and controlling financial performance.

5	Student demonstrates skills and knowledge in accounting and financial management in planning, directing, and controlling financial performance with 90 – 100% accuracy.
4	Student demonstrates skills and knowledge in accounting and financial management in planning, directing, and controlling financial performance with 80 – 89% accuracy.
3	Student demonstrates skills and knowledge in accounting and financial management in planning, directing, and controlling financial performance with 70 – 79% accuracy.
2	Student demonstrates skills and knowledge in accounting and financial management in planning, directing, and controlling financial performance with 65 – 69% accuracy.
1	Student demonstrates skills and knowledge in accounting and financial management in planning, directing, and controlling financial performance with 64% or below.

PLO # 4: Graduates will understand the importance of business laws and regulations and the appreciation for ethics in business.

5	Student demonstrates understanding of business laws and regulations and importance of business ethics with 90 - 100% accuracy.
4	Student demonstrates understanding of business laws and regulations and importance of business ethics with 80 - 89% accuracy.
3	Student demonstrates understanding of business laws and regulations and importance of business ethics with 70 - 79% accuracy.
2	Student demonstrates understanding of business laws and regulations and importance of business ethics with 65 - 69% accuracy.
1	Student demonstrates understanding of business laws and regulations and importance of business ethics with 64% or below.

PLO #5: Graduates will apply critical thinking skills to identify and analyze economic problems and solutions.

5	Student demonstrates critical thinking skills in indentifying and analyzing economic problems and providing possible solutions with 90 - 100% accuracy.
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4	Student demonstrates critical thinking skills in indentifying and analyzing economic problems and providing possible solutions with 80 - 89% accuracy.
3	Student demonstrates critical thinking skills in indentifying and analyzing economic problems and providing possible solutions with 70 - 79% accuracy.
2	Student demonstrates critical thinking skills in indentifying and analyzing economic problems and providing possible solutions with 65 - 69% accuracy.
1	Student demonstrates critical thinking skills in indentifying and analyzing economic problems and providing possible solutions with 64% or below.

**Appendix C: Provide program mapping that shows alignment of CLOs – PLOs – ILOs**

***BUSINESS ACCOUNTING PROGRAM MAP (BA)***

<b>COURSE</b>	<b>PLO 1 (Accounting Procedures)</b> Students will be able to apply accounting procedures and practices to prepare financial statement for profit and non-profit organizations.	<b>PLO 2 (Computerized Accounting Skills)</b> Students will be able to apply computer skills and knowledge of accounting information system to support accounting function	<b>PLO 3 (Profit and Non-Profit Management)</b> Students will demonstrate the ability to perform accounting and financial management operations associated with business management and not for business organizations	<b>PLO 4 (Business Laws and Regulations)</b> Students will demonstrate better understanding of business laws and regulations associated with general business environment	<b>PLO 5 (Business Ethics)</b> Students will demonstrate better understanding of business ethics and regulations associated with general business environment
<b>BA110</b>	CLO4-5		CLO 2-3, 5		
<b>BA123</b>	CLO 1-7	CLO 1, 6	CLO 6-7		
<b>BA 130</b>	CLO 1-4		CLO 1-4	CLO 1	
<b>BA 131</b>	CLO 1-5		CLO 1-5		
<b>BA159</b>		CLO 1-2,4		CLO 4	
<b>BA212</b>	CLO 1-5	CLO 1,5	CLO 1-5		
<b>BA213</b>	CLO 1-5		CLO 1-5		
<b>BA 214</b>		CLO 2		CLO 1-4	
<b>BA219</b>	CLO 1-6		CLO 1-6		
<b>BA220</b>	CLO 3-4		CLO 1-4		
<b>BA222</b>	CLO 1-3	CLO1-3	CLO1-2		
<b>BA223</b>	CLO 2-4	CLO 3	CLO 2,4	CLO 4,5	

**Appendix D: Provide signature assignment form**

**BUSINESS ACCOUNTING PROGRAM (BA)**

**SIGNATURE ASSIGNMENT FORM**

Course Number:	Course Title:	Semester Credit:	Signature Assignments:
BA 110	Introduction to Business	3	<ul style="list-style-type: none"> <li>• Mid-Term</li> <li>• Final Exam</li> </ul>
BA 123	Applied Business Mathematics	3	<ul style="list-style-type: none"> <li>• Final Exam</li> </ul>
BA 130	Accounting Principles I	3	<ul style="list-style-type: none"> <li>• Mid-Term</li> <li>• Final Exam</li> <li>• Re-Inforcement Activities</li> </ul>
BA 131	Accounting Principles II	3	<ul style="list-style-type: none"> <li>• Mid-Term</li> <li>• Final Exam</li> </ul>
BA 159	Principles of Macroeconomics	3	<ul style="list-style-type: none"> <li>• Mid-Term</li> <li>• Final Exam</li> <li>• Portfolio Folder</li> </ul>
BA 212	Intermediate Accounting I	3	<ul style="list-style-type: none"> <li>• Mid-Term</li> <li>• Final Exam</li> </ul>
BA 213	Basic Business Finance	3	<ul style="list-style-type: none"> <li>• Mid-Term</li> <li>• Final Exam</li> </ul>
BA 214	Business Law	3	<ul style="list-style-type: none"> <li>• Mid-Term</li> <li>• Final Exam</li> <li>• Case Brief Analysis</li> </ul>
BA 219	Intermediate Accounting II	3	<ul style="list-style-type: none"> <li>• Mid-Term</li> <li>• Final Exam</li> </ul>
BA 220	Government Accounting	3	<ul style="list-style-type: none"> <li>• Research Project</li> <li>• Mid-Term</li> <li>• Final Exam</li> </ul>
BA 222	Computerized Accounting	3	<ul style="list-style-type: none"> <li>• Practical Application</li> <li>• Mid-Term</li> <li>• Final Exam</li> </ul>
BA 223	Internship <b>OR</b>	3	<ul style="list-style-type: none"> <li>• Internship Training Form</li> </ul>
BA 224	Service Learning	4	



## Appendix A: Department Review Assessment Data

### 3.0 Program Data

Figure 1. Number of Students Enrolled, Pass/Credit, Fail/No Credit, Audit and Withdraw

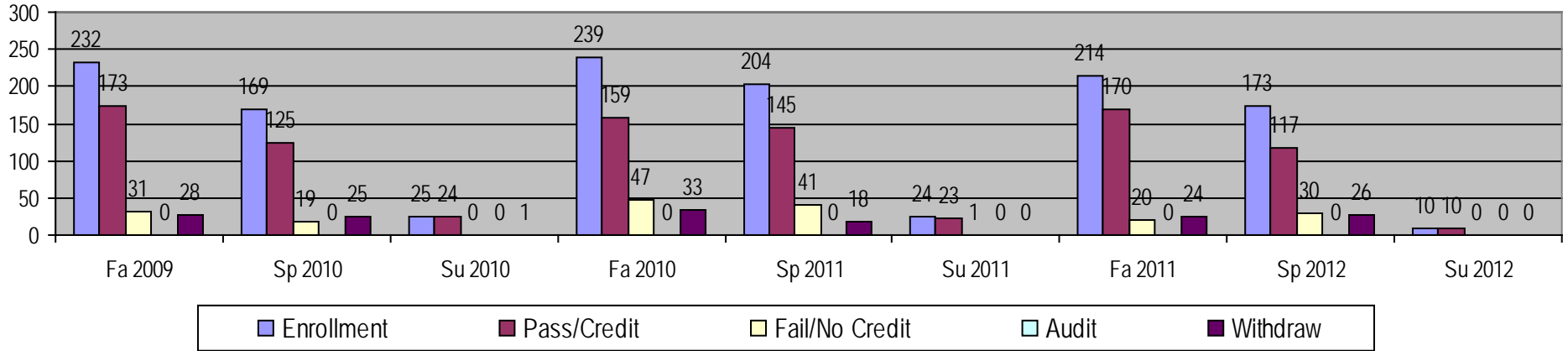


Figure 2. Number of Graduates

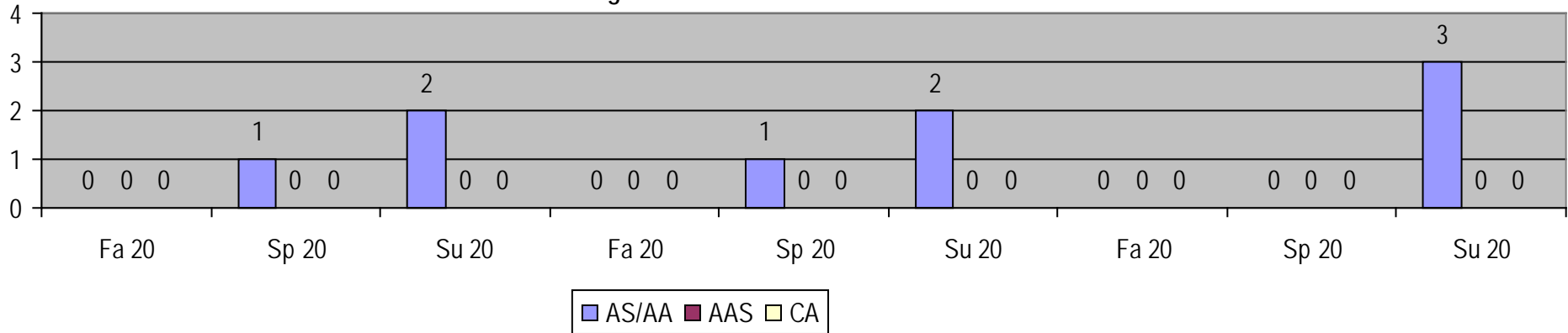




Figure 3. Number of Classes Based on Student Enrollment

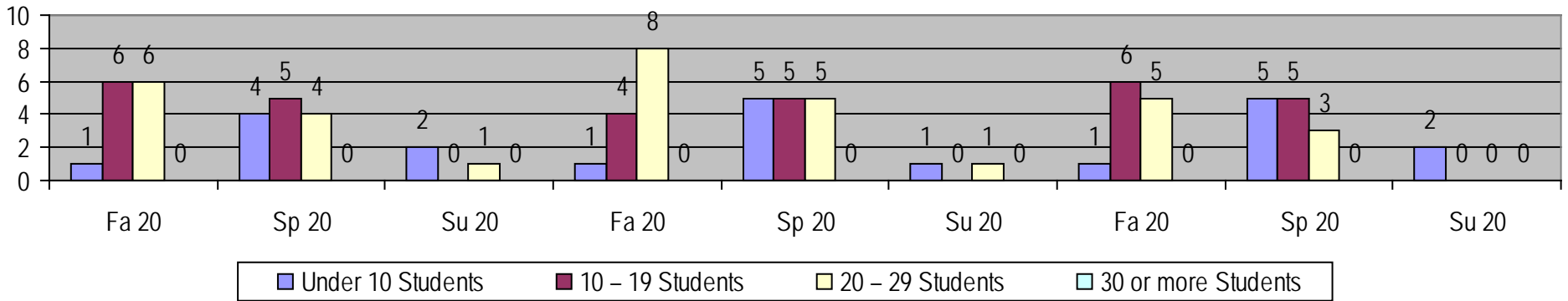


Figure 4. Class Offering

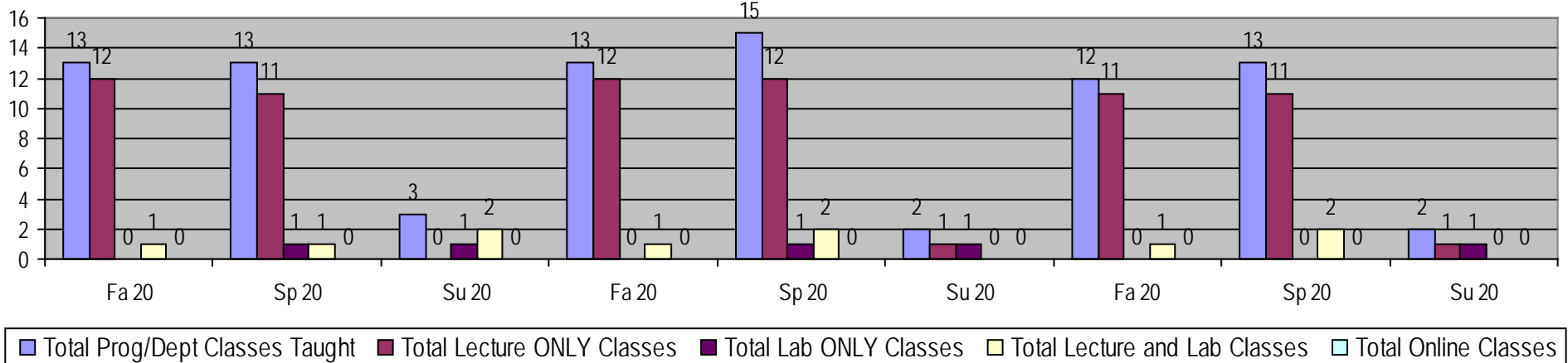
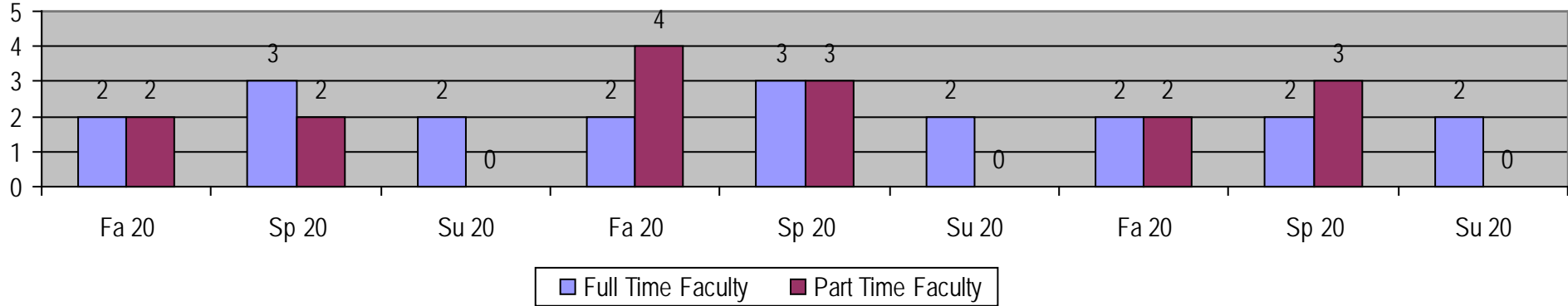


Figure 5. Faculty Head Count



**NOTE:** Full Time Faculty refers to full time faculty in the program/department. A Part Time Faculty includes adjuncts as well as Full Time Faculty that are teaching courses not within their program/department. These Full Time Faculty are assisting other programs outside of their own, therefore, are considered Part Time Faculty.

Table 1. Faculty-Class Ratio (program headcount).

Ratio	Fall 20__	Spring 20__	Summer 20__	Fall 20__	Spring 20__	Summer 20__	Fall 20__	Spring 20__	Summer 20__
Full Time Faculty (F : C)	1:90	1:38	1:13	1:41	1:30	1:12	1:89	1:34	1:5
Part Time Faculty (F : C)	1:27	1:28	0:0	1:40	1:38	0:0	1:18	1:35	0:0

