



Course Assessment Report - 4 Column

Great Basin College

Courses (BUS) - Accounting

Course Outcomes 1 and ctu.unitid = 681	Means of Assessment & Criteria / Tasks	Results	Action & Follow-Up
<p>ACC 203 - Intermediate Accounting I - Major objectives of financial reporting - Identify the major objectives of financial reporting, be familiar with the major standard-setting bodies, the financial reporting conceptual framework, the qualitative characteristics of accounting information, the basic elements of financial statements, the basic assumptions of accounting, and the challenges facing the accounting profession. Utilize double-entry rules, and complete the accounting cycle.</p> <p>Next Assessment: 2018-2019</p> <p>Start Date: 06/15/2015</p> <p>Course Outcome Status: Active</p>	<p>Assessment Measure: Students demonstrated these objectives in modules 1, 2, and 3 of the course. The modes of measurement were a quiz, three homework problems, focused discussion forums for each module, and the midterm exam.</p> <p>Assessment Measure Category: Discussion</p> <p>Criterion: Discussion Score > 90% Homework Score > 80% Quiz Score > 90% Midterm Exam Score > 70%</p>	<p>06/18/2015 - Average Discussion Score: 91%</p> <p>Average Homework Score: 74%</p> <p>Average Quiz Score: 90%</p> <p>Average Midterm Exam Score: 76%</p> <p>Criterion Met: Yes</p> <p>Reporting Period: 2014-2015</p>	<p>06/18/2015 - On these first few assignments students tended to have difficulty with the problems where they are required to formulate their own homework documents, which is one out of three of the assignments. I will review these assignments with an eye toward assuring student have adequate exposure to the more difficult areas in preparation for these tougher assignments.</p>
<p>ACC 203 - Intermediate Accounting I - Balance sheet, a multiple step income statement, a retained earnings statement, and a statement of cash flows - Identify the uses and limitations of a balance sheet, a multiple step income statement, a retained earnings statement, and a statement of cash flows, be able to account for intra-period tax allocation and the time value of money concepts.</p> <p>Next Assessment: 2018-2019</p> <p>Start Date: 06/15/2015</p> <p>Course Outcome Status: Active</p>	<p>Assessment Measure: Students demonstrated these objectives in modules 4, 5, and 6 of the course. The modes of measurement were a quiz, three homework problems, focused discussion forums for each module, and the midterm exam.</p> <p>Assessment Measure Category: Exam</p> <p>Criterion: Discussion Score > 90% Homework Score > 80% Quiz Score > 90% Midterm Exam Score > 70%</p>	<p>06/18/2015 - Average Discussion Score: 87%</p> <p>Average Homework Score: 90%</p> <p>Average Quiz Score: 88%</p> <p>Average Midterm Exam Score: 76%</p> <p>Criterion Met: Yes</p> <p>Reporting Period: 2014-2015</p>	<p>06/18/2015 - Module 6 scores were lower, bringing the average for this section down on the quiz scores. I will encourage students to take the quiz more often so that they can make the proper calculations needed.</p>
<p>ACC 203 - Intermediate Accounting I - Apply the revenue recognition principle to long-term contracts - Apply the revenue recognition principle to long-term contracts in accordance with two methods; describe installment-sales and cost-recovery accounting methods; apply the recognition, valuation and disposition of accounts receivable and notes receivable; prepare a bank reconciliation; describe cash controls; use the various inventory cost flow assumptions, lower-of-cost-or-market, LIFO reserve, and</p>	<p>Assessment Measure: Students demonstrated these objectives in modules 9, 10, and 11, and the final exam. The modes of measurement were a quiz, three homework problems, focused discussion forums for each module, and the final exam</p> <p>Assessment Measure Category: Homework and test</p> <p>Criterion: Discussion Score > 90% Homework Score > 80% Quiz Score > 90%</p>	<p>06/18/2015 - Average Discussion Score: 85%</p> <p>Average Homework Score: 66%</p> <p>Average Quiz Score: 89%</p> <p>Average Midterm Exam Score: 64%</p> <p>Criterion Met: No</p> <p>Reporting Period: 2014-2015</p>	<p>06/18/2015 - The below-par scores in this section of the course reflects the higher level of rigor of the content. I will review the PowerPoint lectures, especially in the area of dollar-value LIFO, to assure students can grasp the steps involved in that relatively difficult concept.</p>

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Next Assessment: 2018-2019 Start Date: 06/15/2015 Course Outcome Status: Active	Final Exam Score > 70%		
ACC 203 - Intermediate Accounting I - Acquisition, valuation, subsequent costs, depreciation, and disposition of plant assets and intangible assets - Account for the acquisition, valuation, subsequent costs, depreciation, and disposition of plant assets and intangible assets; Properly identify and account for research and development costs. Next Assessment: 2018-2019 Start Date: 06/15/2015 Course Outcome Status: Active	Assessment Measure: Students demonstrated these objectives in modules 12, 13, and 14, and the final exam. The modes of measurement were a quiz, three homework problems, focused discussion forums for each module, and the final exam Assessment Measure Category: Exam Criterion: Discussion Score > 90% Homework Score > 80% Quiz Score > 90% Final Exam Score > 70%	06/18/2015 - Average Discussion Score: 93% Average Homework Score: 76% Average Quiz Score: 91% Average Midterm Exam Score: 64% Criterion Met: Yes Reporting Period: 2014-2015	06/18/2015 - There seemed to be a misunderstanding of the process involved in testing intangible assets for impairment. I will adjust the PowerPoint to distinguish better the difference between fixed assets and intangibles as they relate to impairment.