

## GBC Class/Course Assessment Report

Course Prefix, Number, and Title: ACC 204 Intermediate Accounting II  
 Section Number(s): Internet  
 Department: Business  
 Instructor: Glen Tenney

Academic Year: 2020  
 Semester: Spring  
 Is this a GenEd class? Yes \_\_\_ No X

Complete and submit your assessment report electronically to your department chair. As needed, please attach supporting documents and/or a narrative description of the assessment activities. You may use as many or as few outcomes as necessary.

Class/Course Outcomes	Assessment Measures	Assessment Results	Outcome Results Analysis
<p>In the boxes below, summarize the outcomes assessed in your class or course during the last year. If this is a GenEd class, include the appropriate GenEd objectives.</p>	<p>In the boxes below, summarize the methods used to assess course outcomes during the last year. Include the criterion you'll use to judge whether or not students have achieved the expected outcome.</p>	<p>In the boxes below, summarize the results of your assessment activities during the last year. Include your judgement as to whether or not the criterion for student achievement has been met.</p>	<p>In the boxes below, please reflect on this outcome's results and summarize how you plan to use the results to improve student learning.</p>
<p><b>Outcome #1:</b>  Account for the acquisition, amortization and possible impairment of identifiable and unidentifiable intangible assets, and classify investments as trading securities, held-to-maturity securities, or available-for-sale securities.</p>	<p>Module 1 discussions, homework problems, and quiz;  Module 2 discussions, homework problems, and quiz;  Midterm exam  <b>Criterion for achievement: 70%</b></p>	<p><b>Results:</b>  Average Homework Scores: 89% Average Quiz Scores: 93% Average Midterm Score: 84%  <b>Criterion Met: Yes</b></p>	<p><b>1. Results Analysis:</b>  The results indicate that students are learning the material at the level expected. .  <b>2. Action Plan:</b>  No change in this portion of the course is anticipated at this time.</p>

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<p><b>Outcome #2:</b></p> <p>Record transactions pertaining to the long-term debt obligations, capital stock, including dividends, prior period adjustments, and earnings per share.</p>	<p><b>Assessment Measure:</b></p> <p>Module 3 discussions, homework problems, and quiz</p> <p>Module 4 discussions, homework problems, and quiz</p> <p>Module 5 discussions, homework problems, and quiz</p> <p>Midterm exam</p> <p><b>Criterion for achievement: 70%</b></p>	<p><b>Results:</b></p> <p>Average Homework Scores: 84%</p> <p>Average Quiz Scores: 90%</p> <p>Average Midterm Score: 84%</p> <p><b>Criterion Met: Yes</b></p>	<p><b>1. Results Analysis:</b></p> <p>The results indicate that students are learning the material at the level expected. .</p> <p><b>2. Action Plan:</b></p> <p>No change in this portion of the course is anticipated at this time.</p>
<p><b>Outcome #3:</b></p> <p>Account for revenue recognition for long-term contracts, account for temporary differences between taxable income and pretax financial income, and account for operating loss carrybacks and carryforwards.</p>	<p><b>Assessment Measure:</b></p> <p>Module 9 discussions, homework problems, and quiz</p> <p>Module 10 discussions, homework problems, and quiz</p> <p>Final exam</p> <p><b>Criterion for achievement: 70%</b></p>	<p><b>Results:</b></p> <p>Average Homework Scores: 89%</p> <p>Average Quiz Scores: 93%</p> <p>Average Final Exam Score: 77%</p> <p><b>Criterion Met: Yes</b></p>	<p><b>1. Results Analysis:</b></p> <p>The results indicate that students are learning the material at the level expected.</p> <p><b>2. Action Plan:</b></p> <p>No change in this portion of the course is anticipated at this time.</p>
<p><b>Outcome #4:</b></p> <p>Calculate pension expense, recognize pension liabilities and assets, and contrast the accounting for operating leases with the accounting for capital leases by both the lessee and the lessor.</p>	<p><b>Assessment Measure:</b></p> <p>Module 11 discussions, homework problems, and quiz</p> <p>Module 12 discussions, homework problems, and quiz</p> <p>Final exam</p> <p><b>Criterion for achievement: 70%</b></p>	<p><b>Results:</b></p> <p>Average Homework Scores: 91%</p> <p>Average Quiz Scores: 90%</p> <p>Average Final Exam Score: 77%</p> <p><b>Criterion Met: Yes</b></p>	<p><b>1. Results Analysis:</b></p> <p>The results indicate that students are learning the material at the level expected.</p> <p><b>2. Action Plan:</b></p> <p>No change in this portion of the course is anticipated at this time.</p>

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<p><b>Outcome #5:</b></p> <p>Prepare a statement of cash flows under both the indirect method and the direct method, and distinguish between the various types of accounting changes in accordance with GAAP.</p>	<p><b>Assessment Measure:</b></p> <p>Module 13 discussions, homework problems, and quiz</p> <p>Module 14 discussions, homework problems, and quiz</p> <p>Final exam</p> <p><b>Criterion for achievement: 70%</b></p>	<p><b>Results:</b></p> <p>Average Homework Scores: 88%</p> <p>Average Quiz Scores: 92%</p> <p>Average Final Exam Score: 77%</p> <p><b>Criterion Met: Yes</b></p>	<p><b>1. Results Analysis:</b></p> <p>The results indicate that students are learning the material at the level expected.</p> <p><b>2. Action Plan:</b></p> <p>No change in this portion of the course is anticipated at this time.</p>
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**Notes:**

I have reviewed this report:

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Department Chair

Date \_\_\_\_\_

\_\_\_\_\_  
Dean

Date \_\_\_\_\_

\_\_\_\_\_  
Vice President of Academic Affairs and Student Services

Date \_\_\_\_\_