

Accounting, AAS

The assessment of student learning outcomes is not only a key indicator of program effectiveness, it is also one of the standards of excellence identified by the Middle States Commission (Standard 5) and is required through the SUNY assessment initiative.

Program Learning Outcomes for Program

Upon completion, students will:

1. Record business transactions using double-entry accounting, both manually and on a computer.
2. Demonstrate an understanding of the difference between a service business, a merchandising business and a manufacturing business when recording business transactions.
3. Compare the difference between a sole proprietorship and a corporation when recording business transactions.
4. Post from journals to ledgers, both manually and on a computer.
5. Prepare the component parts of an income statement, a balance sheet and a statement of cash flows.
6. Complete the accounting cycle.
7. Define basic accounting terms and concepts.
8. Read and analyze the financial statements of a business.
9. Communicate effectively both orally and in writing.

STUDENT LEARNING OUTCOME RUBRIC

		Criterion			
Student Learning Outcomes	Assessment Measure	Does Not Meet Standard <i>Grade: F</i>	Approaches Standard <i>Grade range: D- to C-</i>	Meets Standard <i>Grade range: C to A-</i>	Exceeds Standard <i>Grade: A</i>
1. Record business transactions using double-entry accounting, both manually and on a computer	Departmental final exam administered via CONNECT, Problem E 3-11 (ACC 116 SLO #3)	9.8%	12.2%	21.1%	56.9%
2. Demonstrate an understanding of the difference between a service business, a merchandising business and a manufacturing business when recording business transactions.					
3. Compare the difference between a sole proprietorship and a corporation when recording business transactions.					
4. Post from journals to ledgers, both manually and on a computer.	Departmental final exam administered via CONNECT, Problem E 3-11	9.8%	12.2%	21.1%	56.9%
5. Prepare the component parts of an income statement, a balance sheet and a statement of cash flows.	Departmental final exam administered via CONNECT, Problem PA 1-1 (ACC 116 SLO #4)	2.4%	4.1%	15.4%	78.1%

STUDENT LEARNING OUTCOME RUBRIC

		Criterion			
6. Complete the accounting cycle.	Graded homework (chp. 4) problems administered via CONNECT homework manager	33.2%	8.9%	25.4%	32.5%
7. Define basic accounting terms and concepts	Departmental final exam administered via CONNECT, 15 multiple choice questions (ACC SLO #2)	10.6%	17.1%	38.2%	34.1%
8. Read and analyze the financial statements of a business.	Departmental final exam administered via CONNECT, Problems E 13-3 and E 13-4 (ACC 116 SLO#5)	24.4%	5.7%	19.5%	50.4%
9. Communicate effectively both orally and in writing.	Not measure by courses in the major				