



# **Accounting Student Learning Outcomes**

February, 2017

# FDTC Curriculum Map

## Program: Accounting

| Course # | Course Title               | Credits | Hours   |     | Program Outcomes | General Education Outcomes |
|----------|----------------------------|---------|---------|-----|------------------|----------------------------|
|          |                            |         | Lecture | Lab |                  |                            |
| ECO 201  | Economic Concepts          | 3       | 3       | 0   | 3                |                            |
| ENG 101  | English Composition I      | 3       | 3       | 0   |                  | 3,4                        |
| MAT 165  | Statistics                 | 3       | 3       | 0   |                  | 1,6                        |
| SPC 205  | Public Speaking            | 3       | 3       | 0   |                  | 2,5                        |
| Elective | Humanities/Fine Arts       | 3       | 3       | 0   |                  |                            |
| D2L      | Learning Management System | 0       | 0       | 0   |                  | 7                          |

| General Education Outcomes |
|----------------------------|
| 1. Quantitative Literacy   |
| 2. Oral Communication      |
| 3. Written Communication   |
| 4. Reading Comprehension   |
| 5. Information Literacy    |
| 6. Critical Thinking       |
| 7. Applied Technology      |

|                |                                 |    |   |   |   |   |
|----------------|---------------------------------|----|---|---|---|---|
| ACC 101        | Accounting Principles I         | 3  | 3 | 0 | 5 | 7 |
| ACC 102        | Accounting Principles II        | 3  | 3 | 0 | 5 | 7 |
| ACC 111        | Accounting Concepts             | 3  | 3 | 0 | 2 | 7 |
| ACC 112        | Organizational Accounting       | 3  | 3 | 0 | 2 | 7 |
| ACC 115        | Managerial Accounting           | 3  | 3 | 0 | 5 | 7 |
| ACC 150        | Payroll Accounting              | 3  | 3 | 0 | 2 | 7 |
| ACC 201        | Intermediate Accounting I       | 3  | 3 | 0 | 5 | 7 |
| ACC 230        | Cost Accounting I               | 3  | 3 | 0 | 5 | 7 |
| ACC 231        | Cost Accounting II              | 3  | 3 | 0 | 5 | 7 |
| ACC 240        | Computerized Accounting         | 3  | 3 | 0 | 5 | 7 |
| ACC 265        | Not for Profit Accounting       | 3  | 3 | 0 | 5 | 7 |
| AOT 261        | Office Spreadsheet Applications | 3  | 3 | 0 | 4 | 7 |
| BUS 123        | Business Law II                 | 3  | 3 | 0 | 3 | 7 |
| BUS 240        | Business Statistics             | 3  | 3 | 0 | 4 | 7 |
| MGT 280        | Executive Development           | 3  | 3 | 0 | 1 | 7 |
| Total Credits: |                                 | 60 |   |   |   |   |

| Program Learning Outcomes     |
|-------------------------------|
| 1. Business Communication     |
| 2. Basic Accounting Skills    |
| 3. Business Environment       |
| 4. Applied Business Skills    |
| 5. Advanced Accounting Skills |

### Program Student Learning Outcomes

Students will be able to:

- 1) Students will acquire oral and written communication skills beyond the general education requirements.
- 2) Students will demonstrate their knowledge, understanding, and application of basic accounting skills.
- 3) Students will acquire a thorough understanding of the business environment.
- 4) Students will demonstrate their knowledge, understanding, and application of applied business skills.
- 5) Students will acquire and demonstrate advanced accounting skills.

## Accounting: AAS.ACC - Program Student Learning Outcomes (PSLO's)

Students who obtain an Accounting degree at FDTC will have attained knowledge and skills in each of the following areas. These are the student learning outcomes for the program.

**1) Students will acquire oral and written business communication skills beyond the general education requirements.**

Applicable coursework: MGT 280 - Executive Development

**2) Students will demonstrate their knowledge, understanding, and application of basic accounting skills.**

Applicable coursework: ACC 111 - Accounting Concepts, ACC 112 - Organizational Accounting, and ACC 150 - Payroll Accounting.

**3) Students will acquire a thorough understanding of the business environment.**

Applicable coursework: BUS 123 - Business Law II and ECO 201 - Economic Concepts.

**4) Students will demonstrate their knowledge, understanding, and application of applied business skills.**

Applicable coursework: BUS 240 - Statistics and AOT 261 - Office Spreadsheet Applications.

**5) Students will acquire and demonstrate advanced accounting skills.**

Applicable coursework: ACC 101 - Accounting Principles I, ACC 102 - Accounting Principles II, ACC 115 - Managerial Accounting, ACC 201 - Intermediate Accounting I, ACC 230 - Cost Accounting I, ACC 231 - Cost Accounting II, ACC 240 - Computerized Accounting, and ACC 265 - Not for Profit Accounting.

**Course Student Learning Outcomes being Measured Fall 2016**

**PSLO**

**ACC 150 - Payroll Accounting**

**2**

- 1) Students will develop and apply a working knowledge of unemployment compensation tax law with analyzing and journalizing payroll.
- 2) Students will create a payroll register that accurately applies all payroll laws covered in the course.

**ACC 230 - Cost Accounting I**

**5**

- 1) Students will create a payroll register that accurately applies all payroll laws covered in the course.
- 2) Students will apply their knowledge of special accounting systems and ledgers that assist in the preparation of manufacturing Financial Statements.



### Three Year Assessment Map

| Fall 2016 |     |         |     | Fall 2017 |     |         |     | Fall 2018 |     |         |     | Fall 2019 |     |         |     |
|-----------|-----|---------|-----|-----------|-----|---------|-----|-----------|-----|---------|-----|-----------|-----|---------|-----|
| AOT       | MGT | MKT     | ACC | AOT       | MGT | MKT     | ACC | AOT       | MGT | MKT     | ACC | AOT       | MGT | MKT     | ACC |
| AOT 167   | 4   | ACC 150 | 3   | AOT 162   | 4   | MGT 280 | 1   | AOT 134   | 1   | ECO 201 | 4   | AOT 265   | 4   | ACC 115 | 6   |
|           |     | ACC 150 | 3   | AOT 261   | 4   | AOT 261 | 5   | AOT 141   | 5   | BAF 101 | 2   | AOT 267   | 4   | ACC 265 | 5   |
| AOT 210   | 3   | MKT 240 | 6   |           |     | AOT 261 | 5   | AOT 180   | 6   | BUS 250 | 4   |           |     | BUS 123 | 4   |
|           |     | MKT 240 | 6   |           |     | AOT 261 | 5   | AOT 271   | 7   | ACC 112 | 3   |           |     | BUS 240 | 5   |
|           |     | ACC 230 | 5   | ACC 111   | 2   | ACC 111 | 3   |           |     | ACC 112 | 3   |           |     | BUS 240 | 5   |
|           |     |         |     | AOT 105   | 4   |         |     |           |     | MKT 101 | 5   |           |     | MKT 120 | 6   |
|           |     |         |     | AOT 133   | 1   |         |     |           |     | MKT 101 | 5   |           |     | MKT 110 | 6   |
|           |     |         |     |           |     |         |     |           |     | MKT250  | 6   |           |     | MGT 101 | 5   |
|           |     |         |     |           |     |         |     |           |     |         |     |           |     | MGT 101 | 5   |

  

| Spring 2017 |     |     |     | Spring 2018 |     |     |         | Spring 2019 |     |     |         | Spring 2020 |     |     |         |
|-------------|-----|-----|-----|-------------|-----|-----|---------|-------------|-----|-----|---------|-------------|-----|-----|---------|
| AOT         | MGT | MKT | ACC | AOT         | MGT | MKT | ACC     | AOT         | MGT | MKT | ACC     | AOT         | MGT | MKT | ACC     |
|             |     |     |     |             |     |     | ACC 102 |             |     |     | ACC 201 | AOT 110     | 3   |     | ACC 231 |
|             |     |     |     |             |     |     |         |             |     |     |         | AOT 163     | 4   |     |         |
| 2           | 2   | 2   | 2   | 5           | 3   | 3   | 5       | 4           | 5   | 6   | 4       | 4           | 6   | 5   | 5       |

Taught at least partially by adjuncts.

Numbers in narrow columns represent PSLO's for that program.

ACC only has 5 PSLO's

<-- Number of courses per term.

|   |  |    |  |             |  |    |  |             |  |             |   |             |   |    |  |
|---|--|----|--|-------------|--|----|--|-------------|--|-------------|---|-------------|---|----|--|
| There are five general ed courses for each program. Econ is a general ed course for ACC, MGT, and MKT - not for AOT |  |    |  |             |  |    |  |             |  | ACC/MGT/MKT | 4 | AOT         | 5 |    |  |
| Total ACC =   |  | 20 |  | Total AOT = |  | 20 |  | Total MGT = |  | 20          |   | Total MKT = |   | 20 |  |

All PSLO's are covered within the first three years.

Entrepreneurship courses can be started next fall.

General: MAT 165, ENG 101, SPC 205, Elective.

ACC 150 (01) – Payroll Accounting

Modality: Traditional

| Count of Students | Student Identification |       |       |      | Program Outcome # 2                       |                  |                 |                      |
|-------------------|------------------------|-------|-------|------|---|------------------|-----------------|----------------------|
|                   | Name                   |       |       | Sex  | PSLO Description: Basic Accounting Skills |                  |                 |                      |
|                   | Last                   | First | ID NO |      | CSLO1                                     |                  | CSLO2           |                      |
|                   |                        |       |       |      | Formative Quiz 6                          | Summative Exam 3 | Formative Quiz4 | Summative Final Exam |
| 1                 | XXXX                   | XXXX  | XXXX  | XXXX | 90  | 89               | 97              | 97                   |
| 2                 | XXXX                   | XXXX  | XXXX  | XXXX | 90  | 91               | 100             | 93                   |
| 3                 | XXXX                   | XXXX  | XXXX  | XXXX | 100                                       | 69               | 93              | 90                   |
| 4                 | XXXX                   | XXXX  | XXXX  | XXXX | 70  | 61               | 100             | 94                   |
| 5                 | XXXX                   | XXXX  | XXXX  | XXXX | 65  | 98               | 77              | 98                   |
| 6                 | XXXX                   | XXXX  | XXXX  | XXXX | 100                                       | 93               | 87              | 100                  |
| 7                 | XXXX                   | XXXX  | XXXX  | XXXX | 100                                       | 92               | 97              | 90                   |
| 8                 | XXXX                   | XXXX  | XXXX  | XXXX | 70  | 39               | 43              | 98                   |
| 9                 | XXXX                   | XXXX  | XXXX  | XXXX | 65  | 64               | 100             | 97                   |
| 10                | XXXX                   | XXXX  | XXXX  | XXXX | 100                                       | 92               | 100             | 92                   |
| 11                | XXXX                   | XXXX  | XXXX  | XXXX | 100                                       | 88               | 100             | 95                   |
| 12                | XXXX                   | XXXX  | XXXX  | XXXX | 90  | 92               | 100             | 93                   |
| 13                | XXXX                   | XXXX  | XXXX  | XXXX | 80  | 98               | 67              | 97                   |
| 14                | XXXX                   | XXXX  | XXXX  | XXXX | 90  | 70               | 100             | 92                   |
| 15                | XXXX                   | XXXX  | XXXX  | XXXX | 90  | 64               | 100             | 95                   |
| 16                | XXXX                   | XXXX  | XXXX  | XXXX | 85  | 95               | 93              | 99                   |
| 17                | XXXX                   | XXXX  | XXXX  | XXXX | 50  | 58               | 100             | 92                   |

E.g. 70% of the students will score 70% or higher\*

|                            |        |         |        |        |
|----------------------------|--------|---------|--------|--------|
| Course Benchmark %*        | 70     | 70      | 70     | 70     |
| Minimum Student Score*     | 70     | 70      | 70     | 70     |
| Actual Percentage Met      | 82%    | 65%     | 88%    | 100%   |
| Course Benchmark Achieved? | Exceed | Not Met | Exceed | Exceed |

ACC 150 (50) – Payroll Accounting

Modality: Online

| Count of Students | Student Identification |       |  |                  | Program Outcome # 2 |   |                      |                   |  |
|-------------------|------------------------|-------|--|------------------|---------------------|---|----------------------|-------------------|--|
|                   | Name                   |       |  | Sex              | ID NO               | PSLO Description: Basic Accounting Skills |                      |                   |  |
|                   | Last                   | First |  |                  |                     | CSLO1 Quiz Average                        |                      | CSLO2: Final Exam |  |
|                   |                        |       |  | Formative Quiz 6 | Summative Exam 3    | Formative Quiz4                           | Summative Final Exam |                   |  |
| 1                 | XXXX                   | XXXX  |  | XXXX             | 100                 | 88  | 97                   | 94                |  |
| 2                 | XXXX                   | XXXX  |  | XXXX             | 90                  | 68  | 93                   | 94                |  |
| 3                 | XXXX                   | XXXX  |  | XXXX             | 80                  | 69  | 93                   | 95                |  |
| 4                 | XXXX                   | XXXX  |  | XXXX             | 95                  | 85  | 93                   | 92                |  |
| 5                 | XXXX                   | XXXX  |  | XXXX             | 100                 | 0   | 100                  | 0                 |  |
| 6                 | XXXX                   | XXXX  |  | XXXX             | 100                 | 48  | 100                  | 98                |  |
| 7                 | XXXX                   | XXXX  |  | XXXX             | 75                  | 77  | 77                   | 93                |  |
| 8                 | XXXX                   | XXXX  |  | XXXX             | 90                  | 62  | 100                  | 93                |  |
| 9                 | XXXX                   | XXXX  |  | XXXX             | 0                   | 0   | 0                    | 0                 |  |
| 10                | XXXX                   | XXXX  |  | XXXX             | 100                 | 100                                       | 97                   | 96                |  |
| 11                | XXXX                   | XXXX  |  | XXXX             | 100                 | 54  | 77                   | 90                |  |
| 12                | XXXX                   | XXXX  |  | XXXX             | 90                  | 82  | 87                   | 87                |  |
| 13                | XXXX                   | XXXX  |  | XXXX             | 95                  | 78  | 93                   | 94                |  |
| 14                | XXXX                   | XXXX  |  | XXXX             | 85                  | 98  | 97                   | 93                |  |
| 15                | XXXX                   | XXXX  |  | XXXX             | 100                 | 85  | 93                   | 91                |  |
| 16                | XXXX                   | XXXX  |  | XXXX             | 100                 | 85  | 100                  | 93                |  |
| 17                | XXXX                   | XXXX  |  | XXXX             | 70                  | 85  | 67                   | 94                |  |
| 18                | XXXX                   | XXXX  |  | XXXX             | 95                  | 41  | 100                  | 83                |  |
| 19                | XXXX                   | XXXX  |  | XXXX             | 70                  | 75  | 100                  | 94                |  |

E.g. 70% of the students will score 70% or higher\*

|                            |        |         |        |        |
|----------------------------|--------|---------|--------|--------|
| Course Benchmark %*        | 70     | 70      | 70     | 70     |
| Minimum Student Score*     | 70     | 70      | 70     | 70     |
| Actual Percentage Met      | 95%    | 58%     | 89%    | 89%    |
| Course Benchmark Achieved? | Exceed | Not Met | Exceed | Exceed |



**ACC 230 (01) – Cost Accounting I**

Modality: Traditional

| Count of Students | Student Identification |       |     |       | Program Outcome # 5                          |                   |                     |                             |
|-------------------|------------------------|-------|-----|-------|--|-------------------|---------------------|-----------------------------|
|                   | Name                   |       | Sex | ID NO | PSLO Description: Advanced Accounting Skills |                   |                     |                             |
|                   | Last                   | First |     |       | CSLO1  |                   | CSLO2               |                             |
|                   |                        |       |     |       | Formative *Homework                          | Summative EXAM #2 | Formative *Homework | Summative Mini Practice Set |
| 1                 | XXXX                   | XXXX  |     | XXXX  | P  | 73                | P                   | 90                          |
| 2                 | XXXX                   | XXXX  |     | XXXX  | P  | 88                | F                   | 58                          |
| 3                 | XXXX                   | XXXX  |     | XXXX  | P  | 72                | P                   | 93                          |
| 4                 | XXXX                   | XXXX  |     | XXXX  | F  | 38                | P                   | 90                          |
| 5                 | XXXX                   | XXXX  |     | XXXX  | P  | 78                | P                   | 73                          |
| 6                 | XXXX                   | XXXX  |     | XXXX  | P  | 81                | P                   | 98                          |
| 7                 | XXXX                   | XXXX  |     | XXXX  | P  | 88                | P                   | 95                          |
| 8                 | XXXX                   | XXXX  |     | XXXX  | F  | 37                | P                   | 89                          |
| 9                 | XXXX                   | XXXX  |     | XXXX  | P  | 99                | P                   | 97                          |
| 10                | XXXX                   | XXXX  |     | XXXX  | P  | 89                | P                   | 99                          |
| 11                | XXXX                   | XXXX  |     | XXXX  | P  | 79                | F                   | 0                           |
| 12                | XXXX                   | XXXX  |     | XXXX  | F  | 0                 | P                   | 83                          |
| 13                | XXXX                   | XXXX  |     | XXXX  | P  | 100               | P                   | 98                          |
| 14                | XXXX                   | XXXX  |     | XXXX  | P  | 55                | P                   | 96                          |

E.g. 70% of the students will score 70% or higher\*

|                            |        |     |        |        |
|----------------------------|--------|-----|--------|--------|
| Course Benchmark %*        | 70     | 70  | 70     | 70     |
| Minimum Student Score*     | 70     | 70  | 70     | 70     |
| Actual Percentage Met      | 78%    | 71% | 86%    | 86%    |
| Course Benchmark Achieved? | Exceed | Met | Exceed | Exceed |

\*Homework assignments are graded on a pass/fail basis. However, these are not factored into a student's final grade.



**ACC 230 (21) – Cost Accounting I**

Modality: Traditional Night

| Count of Students                 | Student Identification |       |                     |                   | Program Outcome # 5                           |                             |        |        |
|-----------------------------------|------------------------|-------|---------------------|-------------------|---|-----------------------------|--------|--------|
|                                   | Name                   |       | Sex                 | ID NO             | PSLO Description: Advanced Accounting Skills  |                             |        |        |
|                                   | Last                   | First |                     |                   | CSLO1   |                             | CSLO2  |        |
|                                   |                        |       | Formative *Homework | Summative EXAM #2 | Formative *Homework                           | Summative Mini Practice Set |        |        |
| 1                                 | XXXX                   | XXXX  |                     | XXXX              | F   | 41                          | P      | 95     |
| 2                                 | XXXX                   | XXXX  |                     | XXXX              | P   | 86                          | P      | 94     |
| 3                                 | XXXX                   | XXXX  |                     | XXXX              | P   | 100                         | P      | 91     |
| 4                                 | XXXX                   | XXXX  |                     | XXXX              | P   | 100                         | P      | 98     |
| 5                                 | XXXX                   | XXXX  |                     | XXXX              | P   | 100                         | P      | 94     |
| 6                                 | XXXX                   | XXXX  |                     | XXXX              | F   | 0                           | F      | 0      |
| 7                                 | XXXX                   | XXXX  |                     | XXXX              | F   | 0                           | F      | 0      |
| 8                                 | XXXX                   | XXXX  |                     | XXXX              | P   | 95                          | P      | 99     |
| 9                                 | XXXX                   | XXXX  |                     | XXXX              | P   | 100                         | P      | 99     |
| 10                                | XXXX                   | XXXX  |                     | XXXX              | P   | 74                          | P      | 91     |
| 11                                | XXXX                   | XXXX  |                     | XXXX              | P   | 91                          | P      | 93     |
|                                   |                        |       |                     |                   | E.g. 70% of the students score 70% or higher* |                             |        |        |
| <b>Course Benchmark %*</b>        |                        |       |                     |                   | 70  | 70                          | 70     | 70     |
| <b>Minimum Student Score*</b>     |                        |       |                     |                   | 70  | 70                          | 70     | 70     |
| <b>Actual Percentage Met</b>      |                        |       |                     |                   | 73%   | 73%                         | 82%    | 82%    |
| <b>Course Benchmark Achieved?</b> |                        |       |                     |                   | Exceed  | Exceed                      | Exceed | Exceed |

\*Homework assignments are graded on a pass/fail basis. However, these are not factored into a student's final grade.

**Florence-Darlington Technical College**  
**Accounting, Management, Marketing - Program**  
**Assessment-Systematic Evaluation Plan**

***ACC 150 (01) – Payroll Accounting***

Course Category:  Traditional  Hybrid/Blended  Online  Web Facilitated  Dual Enrollment  DL

**Program Student Learning Outcome:**

**AAS.ACC Accounting # 2: Basic Accounting Skills**

**AAS.MGT Management #3: Accounting Skills**

**AAS.MKT Marketing #3: Accounting Skills**

| Course Number | Course Student Learning Outcome   | Assessment Method  | Benchmark   | Actual Level of Achievement   | Action Plan   | Time Interval      |
|---------------|---|--|---|---|---|--------------------|
| ACC 150       | (1) Students will develop and apply a working knowledge of unemployment compensation tax law with analyzing and journalizing payroll. | Formative:<br>Quiz 6: Analyzing and Journalizing Payroll | 70% of students will score at least a 70 or higher on the quiz.       | Benchmark Exceeded- 82% of students scored at least a 70 or higher on quiz 6.   | No additional action required.                      | Week 11, Fall 2016 |
|               | (1) Students will develop and apply a working knowledge of unemployment compensation tax law with analyzing and journalizing payroll. | Summative:<br>Exam 3: Chapters 5 & 6                     | 70% of students will score at least a 70 or higher on the exam.       | Benchmark Not Met- 65% of students scored at least a 70 or higher on the exam. One student missed a 70 by 1% which would have raised the result to 70%. | Additional review will be provided before the exam. | Week 13, Fall 2016 |
| ACC 150       | (2) Students will create a payroll register that accurately applies all payroll laws covered in the course.                           | Formative:<br>Quiz 4: Income Tax Withholding             | 70% of students will score at least a 70 or higher on the quiz.       | Benchmark Exceeded- 88% of students scored at least a 70 or higher on the quiz 4.   | No additional action required                       | Week 5, Fall 2016  |
|               | (2) Students will create a payroll register that accurately applies all payroll laws covered in the course.                           | Summative:<br>Final Exam                                 | 70% of students will score at least a 70 or higher on the final exam. | Benchmark Exceeded- 100% of students scored at least a 70 or higher on the final exam.  | No additional action required                       | Week 15, Fall 2016 |

**Florence-Darlington Technical College**  
**Accounting, Management, Marketing - Program**  
**Assessment-Systematic Evaluation Plan**

*ACC 150 (50) – Payroll Accounting*

Course Category:  Traditional  Hybrid/Blended  Online  Web Facilitated  Dual Enrollment  DL

**Program Student Learning Outcome:**

**AAS.ACC Accounting # 2: Basic Accounting Skills**

**AAS.MGT Management #3: Accounting Skills**

**AAS.MKT Marketing #3: Accounting Skills**

| Course Number | Course Student Learning Outcome   | Assessment Method  | Benchmark   | Actual Level of Achievement   | Action Plan   | Time Interval                          |
|---------------|---|--|---|---|---|--|
| ACC 150       | (1) Students will develop and apply a working knowledge of unemployment compensation tax law with analyzing and journalizing payroll. | Formative:<br>Quiz 6: Analyzing and Journalizing Payroll | 70% of students will score at least a 70 or higher on the quiz.       | Benchmark Exceeded- 95% of students scored at least a 70 or higher on quiz 6.         | No additional action required.                      | Week 6, Fall 2016. (Eight week class.) |
|               | (1) Students will develop and apply a working knowledge of unemployment compensation tax law with analyzing and journalizing payroll. | Summative:<br>Exam 3: Chapters 5 & 6                     | 70% of students will score at least a 70 or higher on the exam.       | Benchmark Not Met- 58% of students scored at least a 70 or higher on the exam.        | Additional review will be provided before the exam. | Week 7, Fall 2016 (Eight week class.)  |
| ACC 150       | (2) Students will create a payroll register that accurately applies all payroll laws covered in the course.                           | Formative:<br>Quiz 4: Income Tax Withholding             | 70% of students will score at least a 70 or higher on the quiz.       | Benchmark Exceeded- 89% of students scored at least a 70 or higher on the quiz 4.     | No additional action required                       | Week 4, Fall 2016. (Eight week class.) |
|               | (2) Students will create a payroll register that accurately applies all payroll laws covered in the course.                           | Summative:<br>Final Exam                                 | 70% of students will score at least a 70 or higher on the final exam. | Benchmark Exceeded- 89% of students scored at least a 70 or higher on the final exam. | No additional action required                       | Week 8, Fall 2016. (Eight week class.) |



**Florence-Darlington Technical College**  
**Accounting- Program**  
**Assessment-Systematic Evaluation Plan**

***ACC 230 (01) – Cost Accounting I***

Course Category:  Traditional  Hybrid/Blended  Online  Web Facilitated  Dual Enrollment  DL

**Program Student Learning Outcome:**

**AAS.ACC Accounting # 5: Advanced Accounting Skills**

| Course Number | Course Student Learning Outcome  | Assessment Method   | Benchmark  | Actual Level of Achievement   | Action Plan                                | Time Interval      |
|---------------|--|---|--|---|--|--------------------|
| ACC 230       | (1) For material costs, students will apply their knowledge of special accounting systems and ledgers that assist in the determination of direct materials on Job Cost Sheets. | Formative:<br>Homework<br>Assignment: Cost of Goods (Pass/Fail)*                | 70% of students will score at least a 70 or higher on the homework assignment. | Benchmark Exceeded-<br>78% of students scored at least a 70 or higher on the homework assignment. | No additional action required.             | Week 5, Fall 2016  |
|               | (1) For material costs, students will apply their knowledge of special accounting systems and ledgers that assist in the determination of direct materials on Job Cost Sheets. | Summative:<br>Materials Exam (Exam No. 2)                                       | 70% of students will score at least a 70 or higher on Exam 2.                  | Benchmark Met -<br>71% of students scored at least a 70 or higher on Exam 2.                      | Provide additional review before the exam. | Week 7, Fall 2016  |
| ACC 230       | (2) Students will apply their knowledge of special accounting systems and ledgers that assist in the preparation of manufacturing Financial Statements.                        | Formative:<br>Homework<br>Assignment:<br>Accounting of Labor Costs (Pass/Fail)* | 70% of students will score at least a 70 or higher on the homework assignment. | Benchmark Exceeded-<br>86% of students scored at least a 70 or higher on the homework assignment. | No additional action required.             | Week 10, Fall 2016 |
|               | (2) Students will apply their knowledge of special accounting systems and ledgers that assist in the preparation of manufacturing Financial Statements.                        | Summative:<br><br>Mini Practice Set =<br>Final Exam                             | 70% of students will score at least a 70 or higher on the Mini Practice Set.   | Benchmark Exceeded-<br>86% of students scored at least a 70 or higher on the Mini Practice Set.   | No additional action required.             | Week 15, Fall 2016 |

\*Note: homework assignments are graded on a pass/fail basis. However, these are not factored into a student's final grade.

**Florence-Darlington Technical College**  
**Accounting- Program**  
**Assessment-Systematic Evaluation Plan**

***ACC 230 (21) – Cost Accounting I***

Course Category:  Traditional Night  Hybrid/Blended  Online  Web Facilitated  Dual Enrollment  DL

**Program Student Learning Outcome:**

**AAS.ACC Accounting # 5: Advanced Accounting Skills**

| Course Number | Course Student Learning Outcome  | Assessment Method   | Benchmark  | Actual Level of Achievement   | Action Plan   | Time Interval      |
|---------------|--|---|--|---|---|--------------------|
| ACC 230       | (1) For material costs, students will apply their knowledge of special accounting systems and ledgers that assist in the determination of direct materials on Job Cost Sheets. | Formative:<br>Homework<br>Assignment: Cost of Goods (Pass/Fail)*                | 70% of students will score at least a 70 or higher on the homework assignment. | Benchmark Met-<br>73% of students scored at least a 70 or higher on the homework assignment.      | Provide more study sheets and guidelines earlier in the course. | Week 5, Fall 2016  |
|               | (1) For material costs, students will apply their knowledge of special accounting systems and ledgers that assist in the determination of direct materials on Job Cost Sheets. | Summative:<br>Materials Exam<br>(Exam No. 2)                                    | 70% of students will score at least a 70 or higher on Exam 2.                  | Benchmark Met-<br>73% of students scored at least a 70 or higher on Exam 2.                       | Provide additional review before the exam.                      | Week 7, Fall 2016  |
| ACC 230       | (2) Students will apply their knowledge of special accounting systems and ledgers that assist in the preparation of manufacturing Financial Statements.                        | Formative:<br>Homework<br>Assignment:<br>Accounting of Labor Costs (Pass/Fail)* | 70% of students will score at least a 70 or higher on the homework assignment. | Benchmark Exceeded-<br>82% of students scored at least a 70 or higher on the homework assignment. | No additional action required.                                  | Week 10, Fall 2016 |
|               | (2) Students will apply their knowledge of special accounting systems and ledgers that assist in the preparation of manufacturing Financial Statements.                        | Summative:<br><br>Mini Practice Set =<br>Final Exam                             | 70% of students will score at least a 70 or higher on the Mini Practice Set.   | Benchmark Exceeded-<br>82% of students scored at least a 70 or higher on the Mini Practice Set.   | No additional action required.                                  | Week 15, Fall 2016 |

\*Note: homework assignments are graded on a pass/fail basis. However, these are not factored into a student's final grade.

**Florence-Darlington Technical College**  
**Assessment-Systematic Evaluation Plan Detailed Report**

**Course Name:** ACC 150 (01) - Payroll Accounting

[Division] Technical & General

**Faculty:** Winnie Riley

**Semester(s) Reported:** Fall, 2016

**Course Category:**  Traditional Day  Hybrid/Blended  Online  Web Facilitated  Dual Enrollment  DL

**Program Student Learning Outcome:**

**AAS.ACC Accounting # 2: Basic Accounting Skills**

**AAS.MGT Management #3: Accounting Skills**

**AAS.MKT Marketing #3: Accounting Skills**

**Course Student Learning Outcome:**

- (1) Students will develop and apply a working knowledge of unemployment compensation tax law with analyzing and journalizing payroll.

**Analysis of Results:**

Formative: 82% of the students scored at least a 70 or higher on quiz 6. Only three students scored lower than a 70 on the quiz: 50, 65, and 65.

Summative: 65% of the students scored at least a 70 or higher on exam 3. Six students scored lower than a 70 on the test: 58, 64, 64, 39, 61, and 69. Had the student with a 69 scored one point higher, the target percentage would have been met:  $12/17 = 70.588\%$ .

**Strength in student performances:** Students did well on the quiz analyzing and journalizing payroll.

**Weaknesses in student performances:** Despite doing well on both quizzes, a number of students had difficulty with the exam.

**Recommended Action(s):** Additional review will be provided before the exam.

**When Action will be implemented:** Fall, 2017

**Data Comparison:**

|  | <b>2016<br/>Fall- Startup</b>                                   | <b>2017<br/>Fall</b> | <b>2018<br/>Fall</b> | <b>2019<br/>Fall</b> |
|--|---|----------------------|----------------------|----------------------|
| <b>Measurement Instrument</b>              | <b>Benchmark</b>  | <b>Benchmark</b>     | <b>Benchmark</b>     | <b>Benchmark</b>     |
| Quiz 6: Analyzing and Journalizing Payroll | 70% of students will score at least a 70 or higher on the quiz. |                      |                      |                      |
| Exam 3: Chapters 5 & 6                     | 70% of students will score at least a 70 or higher on the exam. |                      |                      |                      |

**Impact of Changes Implemented As a Result of Previous Assessment Cycle:** N/A



**Florence-Darlington Technical College  
Assessment-Systematic Evaluation Plan Detailed Report**

**Course Name:** ACC 150 (01) - Payroll Accounting

**[Division]** Technical & General

**Faculty:** Winnie Riley

**Semester(s) Reported:** Fall, 2016

**Course Category:**  Traditional Day  Hybrid/Blended  Online  Web Facilitated  Dual Enrollment  DL

**Program Student Learning Outcome:**

**AAS.ACC Accounting # 2: Basic Accounting Skills**

**AAS.MGT Management #3: Accounting Skills**

**AAS.MKT Marketing #3: Accounting Skills**

**Course Student Learning Outcome:**

- (2) Students will create a payroll register that accurately applies all payroll laws covered in the course.

**Analysis of Results:**

Formative: 88% of the students scored at least a 70 or higher on quiz 4. Only two students scored lower than a 70 on the quiz: 67 and 43.

Summative: 100% of the students scored at least a 70 or higher on the final exam. There was a perfect rate of success on the final as the students demonstrated an overall understanding of the material presented in the course.

**Strength in student performances:** Students did well on the quiz about income tax withholding as well as on the final exam.

**Weaknesses in student performances:** None. Students did very well in this portion of the course.

**Recommended Action(s):** N/A

**When Action will be implemented:** N/A

**Data Comparison:**

|                                | <b>2016<br/>Fall- Startup</b>                                   | <b>2017<br/>Fall</b> | <b>2018<br/>Fall</b> | <b>2019<br/>Fall</b> |
|--------------------------------|---|----------------------|----------------------|----------------------|
| <b>Measurement Instrument</b>  | <b>Benchmark</b>  | <b>Benchmark</b>     | <b>Benchmark</b>     | <b>Benchmark</b>     |
| Quiz 4: Income Tax Withholding | 70% of students will score at least a 70 or higher on the quiz. |                      |                      |                      |
| Final Exam                     | 70% of students will score at least a 70 or higher on the exam. |                      |                      |                      |

**Impact of Changes Implemented As a Result of Previous Assessment Cycle:** N/A

**Florence-Darlington Technical College  
Assessment-Systematic Evaluation Plan Detailed Report**

**Course Name:** ACC 150 (50) - Payroll Accounting

**[Division]** Technical & General

**Faculty:** Winnie Riley

**Semester(s) Reported:** Fall, 2016

**Course Category:**  Traditional Day  Hybrid/Blended  Online  Web Facilitated  Dual Enrollment  DL

**Program Student Learning Outcome:**

**AAS.ACC Accounting # 2: Basic Accounting Skills**

**AAS.MGT Management #3: Accounting Skills**

**AAS.MKT Marketing #3: Accounting Skills**

**Course Student Learning Outcome:**

- (1) Students will develop and apply a working knowledge of unemployment compensation tax law with analyzing and journalizing payroll.

**Analysis of Results:**

**Formative:** 95% of the students scored at least a 70 or higher on quiz 6. Only one student scored lower than a 70 on the quiz: this student did not take the quiz.

**Summative:** 58% of the students scored at least a 70 or higher on exam 3. Eight students scored lower than a 70 on the test: 68, 69, 0, 48, 62, 0, 54, and 41. Two students did not take the exam and two students scored within two points of a 70.

**Strength in student performances:** Students did well on the quiz analyzing and journalizing payroll.

**Weaknesses in student performances:** Despite doing well on both quizzes, a number of students had difficulty with the exam.

**Recommended Action(s):** Additional review will be provided before the exam.

**When Action will be implemented:** Fall, 2017

**Data Comparison:**

|  | <b>2016<br/>Fall- Startup</b>                                   | <b>2017<br/>Fall</b> | <b>2018<br/>Fall</b> | <b>2019<br/>Fall</b> |
|--|---|----------------------|----------------------|----------------------|
| <b>Measurement Instrument</b>              | <b>Benchmark</b>  | <b>Benchmark</b>     | <b>Benchmark</b>     | <b>Benchmark</b>     |
| Quiz 6: Analyzing and Journalizing Payroll | 70% of students will score at least a 70 or higher on the quiz. |                      |                      |                      |
| Exam 3: Chapters 5 & 6                     | 70% of students will score at least a 70 or higher on the exam. |                      |                      |                      |

**Impact of Changes Implemented As a Result of Previous Assessment Cycle:** N/A

**Florence-Darlington Technical College  
Assessment-Systematic Evaluation Plan Detailed Report**

**Course Name:** ACC 150 (50) - Payroll Accounting

**[Division]** Technical & General

**Faculty:** Winnie Riley

**Semester(s) Reported:** Fall, 2016

**Course Category:**  Traditional Day  Hybrid/Blended  Online  Web Facilitated  Dual Enrollment  DL

**Program Student Learning Outcome:**

**AAS.ACC Accounting # 2: Basic Accounting Skills**

**AAS.MGT Management #3: Accounting Skills**

**AAS.MKT Marketing #3: Accounting Skills**

**Course Student Learning Outcome:**

- (2) Students will create a payroll register that accurately applies all payroll laws covered in the course.

**Analysis of Results:**

**Formative:** 89% of the students scored at least a 70 or higher on quiz 4. Only two students scored lower than a 70 on the quiz: 0, 67. One student should have been dropped from the course for failing to attempt any work.

**Summative:** 89% of the students scored at least a 70 or higher on the final exam. Only two students scored lower than a 70 on the final exam. Both students failed to take the final exam. Sixteen of the nineteen students in the class demonstrated an overall understanding of the material presented in the course.

**Strength in student performances:** Overall, students did well on the quiz about income tax withholding as well as on the final exam.

**Weaknesses in student performances:** Overall, students did very well in this portion of the course. One student should have been dropped from the course for failing to attempt any work.

**Recommended Action(s):** N/A

**When Action will be implemented:** N/A

**Data Comparison:**

|                                | <b>2016<br/>Fall- Startup</b>                                   | <b>2017<br/>Fall</b> | <b>2018<br/>Fall</b> | <b>2019<br/>Fall</b> |
|--------------------------------|---|----------------------|----------------------|----------------------|
| <b>Measurement Instrument</b>  | <b>Benchmark</b>  | <b>Benchmark</b>     | <b>Benchmark</b>     | <b>Benchmark</b>     |
| Quiz 4: Income Tax Withholding | 70% of students will score at least a 70 or higher on the quiz. |                      |                      |                      |
| Final Exam                     | 70% of students will score at least a 70 or higher on the exam. |                      |                      |                      |

**Impact of Changes Implemented As a Result of Previous Assessment Cycle:** N/A



**Florence-Darlington Technical College  
Assessment-Systematic Evaluation Plan Detailed Report**

**Course Name:** ACC 230 (01) - Cost Accounting I- Job Order Costing [Division] Technical & General

**Faculty:** Winnie Riley

**Semester(s) Reported:** Fall, 2016

**Course Category:**  Traditional Day  Hybrid/Blended  Online  Web Facilitated  Dual Enrollment  DL

**Program Student Learning Outcome:**

**AAS.ACC Accounting #5 - Advanced Accounting Skills**

**Course Student Learning Outcomes:**

- (1) For material costs, students will apply their knowledge of special accounting systems and ledgers that assist in the determination of direct materials on Job Cost Sheets.

**Analysis of Results:**

**Formative:** 78% of students scored at least a 70 or higher on the homework assignment. Only three students failed to do the work.

**Summative:** 71% of students scored at least a 70 or higher on Exam 2. Only four students scored less than a 70 on the exam: 38, 37, 0, and 55.

**Strength in student performances:** Good basic understanding of accounting processes—very pleased at level of interest.

**Weaknesses in student performances:** Students did not start studying effectively at the beginning of the term. As a result, some of the students struggled with the first exam.

**Recommended Action(s):** Provide additional review before the exam.

**When Action will be implemented:** Fall, 2017

**Data Comparison:**

|   | <b>2016<br/>Fall- Startup</b>  | <b>2017<br/>Fall</b> | <b>2018<br/>Fall</b> | <b>2019<br/>Fall</b> |
|---|--|----------------------|----------------------|----------------------|
| <b>Measurement Instrument</b>                   | <b>Benchmark</b>   | <b>Benchmark</b>     | <b>Benchmark</b>     | <b>Benchmark</b>     |
| Homework Assignment: Cost of Goods (Pass/Fail)* | 70% of students will score at least a 70 or higher on the homework assignment. |                      |                      |                      |
| Materials Exam (Exam No. 2)                     | 70% of students will score at least a 70 or higher on Exam 2.                  |                      |                      |                      |

**Impact of Changes Implemented As a Result of Previous Assessment Cycle:** N/A

**Florence-Darlington Technical College  
Assessment-Systematic Evaluation Plan Detailed Report**

**Course Name: ACC 230 (01) - Cost Accounting I- Job Order Costing [Division] Technical & General**

**Faculty: Winnie Riley**

**Semester(s) Reported: Fall, 2016**

**Course Category:**  Traditional Day  Hybrid/Blended  Online  Web Facilitated  Dual Enrollment  DL

**Program Student Learning Outcome:**

**AAS.ACC Accounting #5 - Advanced Accounting Skills**

**Course Student Learning Outcomes:**

(2) Students will apply their knowledge of special accounting systems and ledgers that assist in the preparation of manufacturing Financial Statements.

**Analysis of Results:**

Formative: 86% of students scored at least a 70 or higher on the homework assignment. Only two students failed to do the work.

Summative: 86% of students scored at least a 70 or higher on the Mini Practice Set. Only two students scored less than a 70: 58 and 0.

**Strength in student performances:** By the end of the course, the students were focused – as evidenced by the quality of their homework and grades on the Mini Practice Set (final exam).

**Weaknesses in student performances:** None.

**Recommended Action(s):** N/A

**When Action will be implemented:** N/A

**Data Comparison:**

|   | <b>2016<br/>Fall- Startup</b>  | <b>2017<br/>Fall</b> | <b>2018<br/>Fall</b> | <b>2019<br/>Fall</b> |
|---|--|----------------------|----------------------|----------------------|
| <b>Measurement Instrument</b>                               | <b>Benchmark</b>   | <b>Benchmark</b>     | <b>Benchmark</b>     | <b>Benchmark</b>     |
| Homework Assignment: Accounting of Labor Costs (Pass/Fail)* | 70% of students will score at least a 70 or higher on the homework assignment. |                      |                      |                      |
| Mini Practice Set = Final Exam                              | 70% of students will score at least a 70 or higher on the Mini Practice Set.   |                      |                      |                      |

**Impact of Changes Implemented As a Result of Previous Assessment Cycle:** N/A

**Florence-Darlington Technical College  
Assessment-Systematic Evaluation Plan Detailed Report**

**Course Name:** ACC 230 (21) - Cost Accounting I- Job Order Costing [Division] Technical & General

**Faculty:** Winnie Riley

**Semester(s) Reported:** Fall, 2016

**Course Category:**  Traditional Night  Hybrid/Blended  Online  Web Facilitated  Dual Enrollment  DL

**Program Student Learning Outcome:**

**AAS.ACC Accounting #5 - Advanced Accounting Skills**

**Course Student Learning Outcomes:**

- (1) For material costs, students will apply their knowledge of special accounting systems and ledgers that assist in the determination of direct materials on Job Cost Sheets.

**Analysis of Results:**

**Formative:** 73% of students scored at least a 70 or higher on the homework assignment. Only three students failed to do the work.

**Summative:** 73% of students scored at least a 70 or higher on Exam 2. Only three students scored less than a 70 on the exam: 41, 0, and 0. Two students did not take the test.

**Strength in student performances:** Students demonstrated a good basic grasp of the basic concepts.

**Weaknesses in student performances:** The class got off to a slow start with the homework.

**Recommended Action(s):** Provide more study sheets and guidelines earlier in the course. Provide additional review before the exam.

**When Action will be implemented:** Fall, 2017

**Data Comparison:**

|   | <b>2016<br/>Fall- Startup</b>  | <b>2017<br/>Fall</b> | <b>2018<br/>Fall</b> | <b>2019<br/>Fall</b> |
|---|--|----------------------|----------------------|----------------------|
| <b>Measurement Instrument</b>                   | <b>Benchmark</b>   | <b>Benchmark</b>     | <b>Benchmark</b>     | <b>Benchmark</b>     |
| Homework Assignment: Cost of Goods (Pass/Fail)* | 70% of students will score at least a 70 or higher on the homework assignment. |                      |                      |                      |
| Materials Exam (Exam No. 2)                     | 70% of students will score at least a 70 or higher on Exam 2.                  |                      |                      |                      |

**Impact of Changes Implemented As a Result of Previous Assessment Cycle:** N/A



**Florence-Darlington Technical College  
Assessment-Systematic Evaluation Plan Detailed Report**

**Course Name: ACC 230 (21) - Cost Accounting I- Job Order Costing [Division] Technical & General**

**Faculty: Winnie Riley**

**Semester(s) Reported: Fall, 2016**

**Course Category:**  **Traditional Night**  Hybrid/Blended  Online  Web Facilitated  Dual Enrollment  DL

**Program Student Learning Outcome:**

**AAS.ACC Accounting #5 - Advanced Accounting Skills**

**Course Student Learning Outcomes:**

(2) Students will apply their knowledge of special accounting systems and ledgers that assist in the preparation of manufacturing Financial Statements.

**Analysis of Results:**

Formative: 82% of students scored at least a 70 or higher on the homework assignment. Only two students failed to do the work.

Summative: 82% of students scored at least a 70 or higher on the Mini Practice Set. Two students did not take the exam. These students did almost no work throughout the course and should have been dropped.

**Strength in student performances:** Homework grades improved as the course progressed – as evidenced by the quality of their homework and grades on the Mini Practice Set (final exam).

**Weaknesses in student performances:** None.

**Recommended Action(s):** N/A

**When Action will be implemented:** N/A

**Data Comparison:**

|   | <b>2016<br/>Fall- Startup</b>  | <b>2017<br/>Fall</b> | <b>2018<br/>Fall</b> | <b>2019<br/>Fall</b> |
|---|--|----------------------|----------------------|----------------------|
| <b>Measurement Instrument</b>                               | <b>Benchmark</b>   | <b>Benchmark</b>     | <b>Benchmark</b>     | <b>Benchmark</b>     |
| Homework Assignment: Accounting of Labor Costs (Pass/Fail)* | 70% of students will score at least a 70 or higher on the homework assignment. |                      |                      |                      |
| Mini Practice Set = Final Exam                              | 70% of students will score at least a 70 or higher on the Mini Practice Set.   |                      |                      |                      |

**Impact of Changes Implemented As a Result of Previous Assessment Cycle:** N/A