Major: **Accounting**   5/9/2022

	Assessment Method & Procedures	Data Collection Frequency	Reporting Timeframe	Results	Planned Improvements Based on Results
Program Learning Outcome 1.	**Demonstrate an understanding of U.S. General Accepted Accounting Principles, Accounting Information Systems, and Tax Fundamentals for Individuals and Business.**				
Outcome 1.1 Understand and apply the basic theory regarding the prepartion and interpretation of Financial Statements in accordance with U. S. GAAP.	Intermediate Accounting I - 80% of students receive 80% or higher on Comprehensive Financial Statement Problem	Every other year Year 4 Fall 2021 Year 5 Fall 2023 Year 6 Fall 2025 Year 7 Fall 2027	Same as data collection year	40 out of 43 online students completed the Comprehensive Financial Statement Problem. 37 (97.5%) students earned 82% or greater on the assignment.	
Outcome 1.2 Understand and apply the theory of recording, processing, and reporting information relevant to the users of Accounting Information.	Accounting Information Systems - 80% of students receive 90% or higher on Final Project	Every other year Year 4 Fall 2020 Year 5 Fall 2022 Year 6 Fall 2024	Same as data collection year		
Outcome 1.3 Understand and apply the theory of recording and reporting income tax returns for individuals and business in accordance with the IRS Code.	Income Tax II - 80% of students receive 80% of higher on Comprehensive Tax Project	Every other year Year 4 Spring 2022 Year 5 Spring 2024 Year 6 Spring 2026	Same as data collection year	7 out of 7 on campus students completed the Comprehensive Tax Project. 6 (85.7%) students earned 86% or greater on the assignment.	
Outcome 1.4 Understand and apply the related theories and standard to prepare consolidated financial statements for organizations that have subsidiaries.	Advanced Accounting I - 80% of students will receive 80% or higher on comprehensive consolidated financial statement problems within course exams	Every other year Year 4 Fall 2021 Year 5 Fall 2023 Year 6 Fall 2025	Same as data collection year	4 comprehensive problems from tests throughout the semester were used to provide the following data: on campus students averaged 70.48% and	The expected goal was not met. Additional practice will be included future courses.
Outcome 1.5 Understand and apply the fundamentals of cost accounting information systems, including cost-volume-profit relationships, costing in service and manufacturing sectors, cost behavior, and budget and variance analysis.	Cost Accounting I - 80% of students will receive 80% or higher on the concepts post test	Every other year Year 3 Fall 2020 Year 4 Fall 2022 Year 5 Fall 2024	Same as data collection year		
Program Learning Outcome 2.	**Exhibit skills and knowledge in the planning, execution, and reporting stage of Auditing.**				

Outcome 2.1 Understand and apply the basic theory regarding the audit of Financial Statements in accordance with U. S. GAAP.	Auditing II - 80% of students receive 80% or higher on Comprehensive Auditing Project	Every other year Year 4 Spring 2021 Year 5 Spring 2023 Year 6 Spring 2025	Same as data collection year		
Program Learning Outcome 3	**Show awareness of the potential changes in U. S. General Accepted Accounting Principles based on International Financial Reporting Standards.**				
Outcome 3.1 - Obtain and demonstrate a basic understanding of the similarities and differences between US GAAP and IFRS.	Intermediate I and II - Academic research papers	Every other year Year 3 Fall 2020 (Intermediate I) Spring 2021 (Intermediate II) Year 4 Fall 2022 (Intermediate I) Spring 2023 (Intermediate II)	Same as data collection year		