



PROAC Form 1 2015-2016

PROGRAM NAME: **Business Program (A.A.S. ACCOUNTING)**

Protocol Route Slip	Name	Title	Initial	Date
Received by PROAC Chair:				
Reviewed by Head of Division:				
Reviewed by Program Chair or Manager:				
Authored by:				

Reviewed by PROAC Member: _____

Date reviewed: _____

<p>NMC MISSION STATEMENT (Column 1)</p> <p>Program's Expanded Statement of Institution Purpose (ESIP) (Column 1)</p>	<p>Northern Marianas College, through its commitment to student learning, provides high quality, affordable and accessible educational programs and services for the individual and people of the Commonwealth.</p>
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INTENDED PROGRAM/SERVICE OUTCOMES (Column 2)	MEANS OF ASSESSMENT AND SUCCESS CRITERIA (Column 3)	SUMMARY OF DATA COLLECTED (Column 4)	USE OF RESULTS (Column 5)
<p>What will students be able to know, do, think or value because of a given educational experience? (SLO)</p> <p>What will the unit provide, improve, or increase? OR What will the clients be satisfied with, receive or understand? (AUO)</p> <p>Identify outcome as a Student Learning Outcome (SLO) or Administrative Unit Outcome (AUO). Begin SLO's, "Students will..." Begin AUO's, To [verb]..."</p> <p>Priority Initiative- what priority initiative does your outcome link to in the PROA SP 2013-2014?</p>	<p>What are the specific assessment tools that will establish the degree and extent of what is to be achieved?</p> <p>What are our criteria for success?</p> <p>Action Timeline- what month and year will the outcome be completed?</p>	<p>Summarize findings vis-à-vis outcomes, assessment tools, and criteria for success.</p>	<p>Discuss implications of the data in terms of the following:</p> <ol style="list-style-type: none"> 1) Link to goals, outcomes, tools, data collection and analysis; 2) Improvement plan vis-à-vis student learning; 3) Resources required

PROAC Form 1

Rubric

NMC MISSION STATEMENT (Column 1)	Northern Marianas College, through its commitment to student learning, provides high quality, affordable and accessible educational programs and services for the individual and people of the Commonwealth.
Program's Expanded Statement of Institution Purpose (ESIP) (Column 1)	The Expanded Statement of Institutional Purpose of the Business Department is to develop the future business and government leaders of the CNMI and the region by inspiring our diverse student population to reach their full academic, employment, and entrepreneurial potential by providing them with challenging courses and student-oriented learning experiences that will prepare them for rewarding careers in support of the Northern Marianas College mission.

INTENDED PROGRAM/SERVICE OUTCOMES (Column 2)	MEANS OF ASSESSMENT AND SUCCESS CRITERIA (Column 3)	SUMMARY OF DATA COLLECTED (Column 4)	USE OF RESULTS (Column 5)
<p><i>Criteria for Success</i></p> <p><input type="checkbox"/> indicates course or program level assessment.</p> <p><input type="checkbox"/> aligns with NMC's mission.</p> <p><input type="checkbox"/> (for SLOs) states what students will know, do, think, or feel.</p> <p><input type="checkbox"/> (for AUOs) states what the unit/program is currently providing that may improve what clients will understand, be satisfied with, or receive.</p> <p><input type="checkbox"/> is measurable (can be observed or tested).</p> <p><input type="checkbox"/> is central to the course / program.</p>	<p><i>Criteria for Success</i></p> <p><input type="checkbox"/> identifies specific assessment method category (course embedded assessment, test, portfolio, standardized test, survey , etc.) for each SLO.</p> <p><input type="checkbox"/> details at least two (2) assessment methods/tools to be used to measure each SLO.</p> <p><input type="checkbox"/> identifies specific assessment method category (focus group, survey, etc..) for each AUO.</p> <p><input type="checkbox"/> details the assessment method used to measure each AUO.</p> <p>Criteria for Success:</p> <p><input type="checkbox"/> (for SLOs) establishes minimum expected score for success at achieving outcome.</p> <p><input type="checkbox"/> (for SLOs) quantifies (% or fraction) of students who are expected to meet minimum score.</p> <p><input type="checkbox"/> (for AUOs) establishes minimum expected score for success at achieving outcome.</p> <p><input type="checkbox"/> (for AUOs) quantifies (% or fraction) of clients (or items measures) expected to meet minimum score.</p>	<p><i>Criteria for Success</i></p> <p><input type="checkbox"/> addresses the means of assessment and criteria for success statement in the Means of Assessment/Criteria for Success section (Column 3 of the Five Column Model).</p> <p><input type="checkbox"/> reports the actual results and compares with the number (% , fraction, actual number) originally expected to meet the minimum score.</p> <p><input type="checkbox"/> highlights key findings from the data.</p>	<p><i>Criteria for Success</i></p> <p><input type="checkbox"/> aligns with the summary of data in the Summary of Data section (Column 4 of the Five Column Model).</p> <p><input type="checkbox"/> uses present-continuous or past tense.</p> <p><input type="checkbox"/> reports what the unit/program members have done or are doing as a result of the findings.</p> <p><input type="checkbox"/> identifies who has made or is making the changes.</p> <p><input type="checkbox"/> indicates when the recommendation is to be implemented.</p> <p><input type="checkbox"/> indicates when the unit/program may expect to see an impact as a result of the actions taken.</p>

PROAC Form 1

Template

NMC MISSION STATEMENT (Column 1)	Northern Marianas College, through its commitment to student learning, provides high quality, affordable and accessible educational programs and services for the individual and people of the Commonwealth.
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INTENDED PROGRAM/SERVICE OUTCOMES (Column 2)	MEANS OF ASSESSMENT AND SUCCESS CRITERIA (Column 3)	SUMMARY OF DATA COLLECTED (Column 4)	USE OF RESULTS (Column 5)
<p>Students across the Business programs will be able to :</p> <p>1.0 SLO#3 to understand and use the accounting cycle;</p> <p>1.BU PLO#1: Prepare and present written and oral business reports for a variety of audiences at a generally acceptable level of business English.</p> <p>2. GEO 5: Demonstrate oral communication proficiency in discussions, debate, and presentations</p> <p>3. GEO 7: Produce clear and well-organized written work, documenting, as appropriate, borrowed sources using a recognized citation method.</p>	<p>SLO#1 100% of the students will be able to translate English sentences into the language of business- Accounting. After translating the sentences, students will then journalize the based on instructions from the exercise.</p> <p>SLO#1 80% of the students will be able to process the journals through all the steps of the accounting cycle.</p> <p>SLO#1 80% of the students will be able to complete the accounting cycle by writing and orally presenting a set of financial statements.</p>	<p>80 % of the students received passing grades in the tests, homework, and final examination..</p> <p>80% of the students participated in the class discussion concerning the effects of double entry accrual accounting and a standard procedure for presenting financial data.</p>	<p>Tests, Homework, and Finals were collected and formed the basis for their assessment. Evaluation of collected satisfied the requirement that the students understood SLO #1, BU PLO #1, GEO 5 & 7.</p> <p>The topics delivered are essential to the accounting development of the students enrolled in the Business programs. This topic must be delivered everytime the basic accounting course is delivered. The aim to increase the success rate by 5% each semester.</p>
<p>2. to understand and prepare merchandising transactions;</p> <p>1.BU PLO#6: Compile, analyze, and synthesize information to solve business problems;</p> <p>1. GEO #1 Critical Thinking: Use critical and analytical skills to solve a variety of problems.</p> <p>2. GEO#5 Oral Communication: Demonstrate oral communication proficiency in discussions, debate,</p>	<p>SLO #5 80% of the students will be to able to succinctly prepare merchandising journal entries that will inform the buyer and seller, who pays the shipping, rights of return, and the timing of early payment discounts.</p> <p>SLO #5 80% of the atudents will be able to engage in classroom discussions regarding ethical issues in accounting. Examples in Saipan of fraudulent PO's will be discussed.</p>	<p>80% of the students were able to distinguish the freight responsibilities of either the seller or the buyer just by quickly reviewing the merchandise journal entries.</p> <p>80% of the students participated in a class discussion about accounting ethics.</p>	<p>SLO #5 The collected data formed the basis for assessment. A test was given to the students, which required the preparation of at least 12-15 journal entries.</p> <p>The topics delivered are essential to the accounting development of the students enrolled in the Business programs. This topic must be delivered everytime the basic accounting course is delivered. The aim to increase the success rate by 5% each semester.</p>

<p>and presentations.</p> <p>3. GEO#7 Written Communication: Produce clear and well-organized written work, documenting, as appropriate, borrowed sources using a recognized citation method.</p> <p>Priority Initiative- 1, 3, & 4</p>	<p>SLO #5 80% of the students will be able to explain the ethical implications of an Accounts Receivable and Accounts Payable.</p> <p>SLO #5 80% of the students will be able to provide well written documents demonstrating understanding of basic accounting theory.</p>	<p>80% of the students submitted homework assignments regarding how contract law affected the development of Accounts Receivable and Accounts Payable.</p> <p>80% of the answered the essay questions on the Midtem and the Final Exam.</p>	<p>SLO #2 The collected data formed the basis for assessment. Students engaged in Critical Thinking GEO#1, Oral Communication GEO #5, and written communication GEO #7.</p>
<p>1.0 To prepare and present a breakeven analysis;</p> <p>1. BU PLO#1: Prepare and present written and oral business reports for a variety of audiences at a generally acceptable level of business English</p> <p>2. BU PLO#6: Compile, analyze, and synthesize information to solve business problems;</p> <p>1. GEO #1 Critical Thinking: Use critical and analytical skills to solve a variety of problems.</p> <p>2. GEO 6: Quantitative and scientific reasoning- upon completion of the coursework, a student will be able to:</p> <p>1.1 Analyze mathematical problems, determine the steps necessary to solve problems, calculate solutions, and test for correctness.</p> <p>1.2 Answer questions and explore observations using scientific methodology;</p> <p>3. GEO 7: Written Communication Upon completion of course work, a student will be able to:</p> <p>1.1 Produce clear well organized written work, documenting, as appropriate, borrowed sources using a recognized citation method;</p>	<p>80% of the students will be to accurately prepare a Breakeven Analysis for both a single product and a set of multiple products;</p> <p>80% of the atudents will be able to engage in classroom discussions regarding the differences between a Breakeven Analysis and a Projected Income Statement;</p> <p>3. SLO #4 80% of the students will be able to provide well written documents demonstrating understanding of multiple Breakeven formats.</p>	<p>80% of the students were able to choose and correctly manipulate Breakeven formats for various business situations;</p> <p>80% of the students participated in a class discussion about the necessity of Pro Forma calculations in the preparation of business forecasting.</p> <p>SLO #4 80% of the students submitted homework assignments regarding how to prepare the different calculations involved in a wide range of Breakevens and Projected Income Statements;</p>	<p>The collected data formed the basis for assessment. A test was given to the students, which required the preparation of an advanced and complex Breakeven Analysis.</p> <p>In addition the collected data- homework, midterm, and final exam showed that the students engaged in Critical Thinking GEO#1 and BU PLO # 6, Quantitative and Scientific reasoning GEO #6 and BU PLO#6 , and Written Communication GLO#7 and BU PLO #1.</p> <p>The topics delivered are essential to the accounting development of the students enrolled in the Business programs. This topic must be delivered everytime the basic accounting course is delivered. The aim to increase the success rate by 5% each semester.</p>

<p>SLO#5 To be able to prepare a Master and Flexible Budget using standard costs;</p> <p>1. BU PLO#4: Explain current, legal, ethical, social, financial, economical, and other environmental factors as they apply to business.</p> <p>2. GEO 6: Quantitative and scientific reasoning-upon completion of the coursework, a student will be able to:</p> <p>1.1 Analyze mathematical problems, determine the steps necessary to solve problems, calculate solutions, and test for correctness.</p> <p>1.2 Answer questions and explore observations using scientific methodology.</p>	<p>SLO#5 80% of the students will be able to prepare a Master and Flexible Budget showing the procedures to differentiate all the variances of Materials and Labor;</p> <p>2. SLO#5 80% of the students will be able to explain how the variances are identified in a complex business scenario;</p> <p>3. SLO#5 80% of the students will be able to do an oral presentation of the construction of standard costs to their fellow classmates.</p>	<p>80% of the students submitted Tests and Homework showing the preparation of a Master and Flexible Budget for the Standard Costs and associated Variances of Materials and Labor;</p> <p>80% of the students participated in a class discussion exploring the relationship among the variances and the overall efficiency of the Company;</p> <p>95 % of the students t passed a Final Exam which included the construction of a Master and Flexible Budget utilizing standard costs for materials and labor.</p>	<p>The collected data formed the basis for assessment. A test was given to the students, which required the preparation of a complex Master and Flexible Budget showing all the variances for materials and labor;</p> <p>In addition the collected data- homework, midterm, and final exam showed that the students engaged in Critical Thinking GEO#1 and BU PLO # 6, Quantitative and Scientific reasoning GEO #6 and BU PLO#6 , and Written Communication GLO#7 and BU PLO #1.</p> <p>The topics delivered are essential to the accounting development of the students enrolled in the Business programs. This topic must be delivered everytime the basic accounting course is delivered. The aim to increase the success rate by 5% each semester.</p>
<p>1.0 SLO#4 to prepare a Comprehensive Income Statement & a complex Statement of Cash Flows</p> <p>1. BU PLO#1: Prepare and present written and oral business reports for a variety of audiences at a generally acceptable level of business English.</p> <p>2. BU PLO#4: Explain current, legal, ethical, social, financial, economical, and other environmental factors as they apply to business;</p> <p>3. BU PLO#5: Work effectively as a team;</p>	<p>100% of the students will be to able to prepare and explain a Comprehensive Income Statement;</p> <p>80% of the students will be able to explain the two major components of a the comprehensive revenue: currency translation and fair value concepts;</p> <p>80% of the students will be able to prepare a complex Statement of Cash Flows;</p>	<p>80 % of the students submitted Tests, Homework, and Finals composed of the topics. This action demonstrated that the students internalized the steps in preparing a Comprehensive Income Statement</p> <p>80% of the students participated in the class discussion concerning the relevance of a Comprehensive Income Statement and a Statement of Cash Flow;</p>	<p>Tests, Homework, and Finals were collected and formed the basis for their assessment. Evaluation of collected satisfied the requirement that the students understood BU PLO #1, GEO 1, 6 & 7.</p> <p>The topics delivered are essential to the accounting development of the students enrolled in the Business programs. This topic must be delivered every time the basic accounting course is delivered. The aim to increase the success rate by 5% each semester.</p>