



PROAC Form 1 2013-2014

PROGRAM NAME: BUSINESS PROGRAM (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: _____

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)
What will students be able to know, do, think or value because of a given educational experience? (SLO) What will the unit provide, improve, or increase? OR What will the clients be satisfied with, receive or understand? (AUO) Identify outcome as a Student Learning Outcome (SLO) or Administrative Unit Outcome (AUO). Begin SLO's, "Students will..." Begin AUO's, To [verb]..." Priority Initiative- what priority initiative does your outcome link to in the PROA SP 2013-2014?	What are the specific assessment tools that will establish the degree and extent of what is to be achieved? What are our criteria for success? Action Timeline- what month and year will the outcome be completed?	Summarize findings vis-à-vis outcomes, assessment tools, and criteria for success.	Discuss implications of the data in terms of the following: <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

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Rubric

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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><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>

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Template

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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>1.0 SLO 2 To prepare Cost of Production Schedules using both Job Cost and Process Cost</p> <p>2.0 SLO 4 To present a breakeven analysis within the relevant range.</p> <p>3.0 SLO 5. Prepare a master and flexible budget using standard cost.</p>	<p>1.0 SLO 2</p> <p>More than 60% of students will be able to build a Cost of Production Schedule for both Job Cost and Process System. Weighted average and FIFO systems will be built to show a thorough knowledge of Process Cost Accounting. Those capabilities will be tested through homework and 2 tests.</p> <p>2.0 SLO 4</p> <p>More than 60% of students will be able to produce in various formats all the types of Cost-Volume-Profit Analyses. The students will be able to account for breakeven for the entire firm and departments of the business. These capabilities will be tested through the submission of 5 assignments and one test.</p>	<p>16 out of 17 students were able to construct a Cost of Production Schedule using both Job Cost and Process Cost</p> <p>16 out of the 17 students showed a mastery in constructing an informative format regarding a Cost Volume Analysis.</p> <p>With the use of a template 16 out of 17 students were to complete an in-class preparation of a complex budgeget. The assignment and test also indicated that the students understood the process of budgeting.</p>	<p>Based upon the results derived from the Homework and Quizzes no further instruction was deemed necessary.</p> <p>The collection of Homework via email showed a very complete understanding of the Cost Volume Profit Analysis.</p> <p>In the next semester, a small project with labor and materials and the resultant breakeven could be presented as a required oral presentation in class.</p> <p>The class work showed a complete understanding of the Budget Process.</p> <p>Again a Class room presentation of the Budget Process would involve the student in a more effective manner than just the written preparation of the budget.</p> <p>The collected tests showed a complete mastery of the materials and labor variances. A better template will have to be presented to the student so that a better understanding of overhead variances can be exhibited by the student.</p>

<p>appropriate questions as necessary.</p> <p>C. Program Learning Outcome BU4- Student will be able to explain current legal, ethical, social, and other environmental factors as they apply to business.</p> <p>D. Program Learning Outcome BU2 - Apply various computer applications, including word processing, spreadsheet applications, database, presentation, and other specialized applications to generate, analyze, and present, reports in the various functional areas of business</p>	<p>A. General Education Outcome - Humanities: 1.1 Students will research and show the relationship of a budget and the resultant savings of resources and thereby providing a source of funds to produce important contributions to all the arts and humanities that are shown on Public Television.</p> <p>Every student will be required to give a 3-7 minute speech to the class showing how careful use of resources by corporations has actually contributed to the betterment of arts and humanities.</p> <p>1.3 All students will be required to turn in a two page essay showing how accounting has allowed the student to budget his/her finances thereby freeing up time for other pursuits;</p> <p>B. General Education Outcome: 5. Oral Communication</p>	<p>B. General Education Outcome: 5. Oral Communication 1.1 Lively classroom discussions were held concerning Cost Accounting frauds. Krispy Crème Donuts and Crazy Eddies was particularly discussed.</p> <p>1.2 lassroom discussion replaced this format.</p> <p>C. Program Learning Outcome BU4 An essay on the final exam regarding matters involved in Cost Accounting was presented to the class.</p> <p>D .Program Learning Outcome BU2 All homework and quizzes are presented in an EXCEL format thderby increasing the student’s knowledge of the use of EXCEL in a Management and Cost Accounting environment.</p>	<p>BU4 All but one of the remaining students were able to write a brief essay on Cost Accounting.</p> <p>Another essay will be added to the next final exam.</p> <p>D. Program Learning Outcome BU2 All remaining students in the class showed a complete familiarity with the use of computers in the course.</p>
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	<p>1.1 Students will demonstrate their capability in discussions and debates regarding the ethical constructs required in a sustainable corporate environment. Two three minute speeches will be required of all students.</p> <p>1.2 All students must critique at least one speech by a fellow student</p> <p>.</p> <p>C. Program Learning Outcome 1- BU4 Students will demonstrate their capability of business knowledge by presenting in a three page essay the supports for advocacy of adopting accrual accounting on a global basis.60% of the students would present their level of understanding on legal, ethical and social aspects of business environment throughout the world.</p> <p>D. Program Learning Outcome 2 – BU2 Students will demonstrate their capability of analyzing and presenting their business ideas. 60% of the students would present their level of understanding on business</p>		
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	analysis and their knowledge of building a better environment through the reduced use of economic resources through the application of management accounting principles. Presentations utilizing WORD, and Excel will be shown in their assignments, quizzes, and exams.		
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