

Assessing ACC111/112/212 at the Program Level

As of: **Nov 13, 2025**

Assessment at the program level in accounting began its development in the Spring of 2024. Faculty collaborated and agreed upon the evaluation of 3 PLOs in the accounting sequence of ACC111, ACC112, and ACC212. These 3 sequential courses are required for the Associate of Business Administration, the most frequently obtained business degree. Each course also assesses three CLOs and one ILO, but they are not outlined in this report.

The PLOs were selected from the district-wide articulation for the [CCL in accounting](#).

The 3 PLOs identified and assessed were:

1. Use basic mathematics and accounting principles to report the financial position of an organization (5665.4212.PLO_1).
2. Apply principles and practices of accounting to analyze and interpret general-purpose financial statements (5665.4212.PLO_6).
3. Apply basic rules of financial accounting to business transactions (5665.4212.PLO_7).

These 3 PLOs were assessed, and their corresponding assignment(s) in each accounting course are highlighted in the following curriculum map:

	ACC111	ACC112	ACC212
PLO 1 (5665.4212.PLO_1)	ACC111 Comprehensive Problem (Ch 1-4)	Preparing & Analyzing Statements CLO 1 & 2 (Ch 17)	Prepare Master Budgets & Flexible Budget CLO2 (Ch 22-23)
PLO 2 (5665.4212.PLO_6)	ACC111 Comprehensive Problem (Ch 1-4)	Preparing & Analyzing Statements CLO 1 & 2 (Ch 17)	Applying Financial Measures to Make Decisions CLO3 (Ch 26)
PLO 3 (5665.4212.PLO_7)	ACC111 Comprehensive Problem (Ch 1-4)	Plant Assets CLO 3 (Ch 10)	Applying Financial Measures to Make Decisions CLO3 (Ch 26)

ACC111:

In ACC111, the PLOs (and the corresponding CLOs) are assessed with the ACC111 Comprehensive Problem. The assignment is a review of the accounting cycle, a 9-step process that forms the basis of accounting fundamentals, and is covered in Chapters 1-4. This common assessment is completed in the Connect program, is auto-graded, and assigned at the end of the course. The assignment is worth 100 points.

The course master contains a Module titled “Course Completion Assignment”. The Module provides a page with the following instructions titled: “For ACC Instructors: DO NOT PUBLISH Overview of ACC111 Accounting Cycle Review Problem”

The purpose of this assignment is to assess the understanding of CLOs 1, 2, and 3 and PLOs 1, 2, and 3 (5665.4212.PLO_1, 6, and 7) relevant to financial statements. The assignment is worth 100 points, and student grades are calculated in Connect.

*The rubric titled **ACC111 Comprehensive Problem Rubric** grading is specified for course-level (CLO) and program-level (PLO as defined by ACC111/112/212). Exam settings are employed for all PLO assignments.*

CLO grading scale:

Exceeds Expectations	Meets Expectations	Below Expectations	Does Not Meet Expectations
90-100	80-89.99	70-79.99	> 69.99

PLO grading scale:

Exemplary	Competent	Developing	Minimally Evident	Not Evident
90-100	80-89.99	70-79.99	60-69.99	< 59.99

The ACC111 Comprehensive Problem Rubric for the assignment is shown in the image below:

ACC111 Comprehensive Problem Rubric


Criteria	Ratings				
© CLO:ACC111-CLO1 Students will be able to demonstrate their knowledge of the accounting equation.	Exceeds Expectations	Meets Expectations	Below Expectations	Does Not Meet Expectations	
© CLO:ACC111-CLO2 Students will be able to journalize accounting transactions.	Exceeds Expectations	Meets Expectations	Below Expectations	Does Not Meet Expectations	
© CLO:ACC111-CLO3 Students will learn how to identify the steps in the accounting cycle required to complete financial statements.	Exceeds Expectations	Meets Expectations	Below Expectations	Does Not Meet Expectations	
© 5665.4212.PLO_1 Use basic mathematics and accounting principles to report the financial position of an organization. (ACC105, ACC111, ACC112, ACC115, ACC121, ACC211 ACC212, ACC221, ACC222, ACC230, ACC240)	Exemplary	Competent	Developing	Minimally Evident	Not Evident
© 5665.4212.PLO_6 Apply principles and practices of accounting to analyze and interpret general purpose financial statements. (ACC105, ACC111, ACC112, ACC115, ACC121, ACC211 ACC212, ACC221, ACC222, ACC230, ACC240)	Exemplary	Competent	Developing	Minimally Evident	Not Evident
© 5665.4212.PLO_7 Apply basic rules of financial accounting to business transactions. (ACC105, ACC111, ACC112, ACC115, ACC121, ACC211 ACC212, ACC221, ACC222, ACC230, ACC240)	Exemplary	Competent	Developing	Minimally Evident	Not Evident

ACC112:

In ACC112, two assignments assess the PLOs (and the corresponding CLOs). The first assignment, ACC112 Plant Assets CLO3, is related to material in Chapter 10, completed in Connect, and assigned after students have completed the Chapter 10 assignments. The second is ACC112 Preparing & Analyzing Statements CLO 1&2, which is related to material in Chapter 17, completed in Connect, and assigned after students have completed the Chapter 17 assignments. Each assignment is worth 50 points.

The course master's contains two modules for PLO assessment. The first is titled "Plant Asset Common Assessment" and appears after the Chapter 10 Module. The Module provides a page titled "For ACC Instructors: DO NOT PUBLISH Overview of ACC112 CLO 3" containing the following instructions:

The purpose of this assignment is to assess the understanding of CLO 3 and PLO 3 (5665.4212.PLO_7) pertaining to plant assets. The assignment is found in the Chapter 10: Plant Assets, Natural Resources, and Intangibles folder, worth 50 points, and student grades are calculated in Connect.

The rubric grading is specified for course-level (CLO) and program-level (PLO as defined by ACC111/112/212). Exam settings are employed for all PLO assignments.

CLO grading scale:

Exceeds Expectations	Meets Expectations	Below Expectations	Does Not Meet Expectations
45-50	40-44.99	35-39.99	> 35

PLO grading scale:

Exemplary	Competent	Developing	Minimally Evident	Not Evident
45-50	40-44.99	35-39.99	30-34.99	< 29.99

The ACC112 Plant Assets CLO3 Rubric for the assignment is shown in the image below:

ACC112 Plant Assets CLO3 You've already rated students with this rubric. Any major changes could affect their assessment results.

Rubric

Criteria	Ratings				
CLO:ACC112-CLO3 Students can record plant assets acquired, depreciation, and disposal thereof.	Exceeds Expectations	Meets Expectations	Below Expectations	Does Not Meet Expectations	
5665.4212.PLO_7 Apply basic rules of financial accounting to business transactions. (ACC105, ACC111, ACC112, ACC115, ACC121, ACC211 ACC212, ACC221, ACC222, ACC230, ACC240)	Exemplary	Competent	Developing	Minimally Evident	Not Evident

The second assignment, “ACC112 Preparing & Analyzing Statements CLO 1&2” is found in the Preparing & Analyzing Statements Common Assessment Module. This assignment is completed after Chapter 17 and requires students to compute, analyze, and interpret the results of the financial performance of an organization. The page contains a page titled “For ACC Instructors: DO NOT PUBLISH Overview of ACC112 CLO 1&2” containing the following instructions:

The purpose of this assignment is to assess the understanding of preparing financial statements via CLOs 1 & 2 and PLOs 1 & 2 (5665.4212.PLO_1, 6). The assignment is found in the Chapter 17: Analysis of Financial Statements folder, worth 50 points, and student grades are calculated in Connect.

The rubric grading is specified for course-level (CLO) and program-level (PLO as defined by ACC111/112/212). Exam settings are employed for all PLO assignments.

CLO grading scale:

Exceeds Expectations	Meets Expectations	Below Expectations	Does Not Meet Expectations
45-50	40-44.99	35-39.99	> 35

PLO grading scale:

Exemplary	Competent	Developing	Minimally Evident	Not Evident
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45-50	40-44.99	35-39.99	30-34.99	< 29.99
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The ACC112 Preparing & Analyzing Statements CLO 1 & 2 Rubric for the assignment is shown in the image below:

ACC112 Preparing & Analyzing Statements CLO 1&2 Rubric					
You've already rated students with this rubric. Any major changes could affect their assessment results.					
Criteria	Ratings				
CLO:ACC112-CLO1 Students will be able to analyze financial statements using analytical tools and ratios.	Exceeds Expectations	Meets Expectations	Below Expectations	Does Not Meet Expectations	
CLO:ACC112-CLO2 Students will be able to prepare the following statements: an income statement, balance sheet, and statement of cash flows.	Exceeds Expectations	Meets Expectations	Below Expectations	Does Not Meet Expectations	
5665.4212.PLO_1 Use basic mathematics and accounting principles to report the financial position of an organization. (ACC105, ACC111, ACC112, ACC115, ACC121, ACC211 ACC212, ACC221, ACC222, ACC230, ACC240)	Exemplary	Competent	Developing	Minimally Evident	Not Evident
5665.4212.PLO_6 Apply principles and practices of accounting to analyze and interpret general purpose financial statements. (ACC105, ACC111, ACC112, ACC115, ACC121, ACC211 ACC212, ACC221, ACC222, ACC230, ACC240)	Exemplary	Competent	Developing	Minimally Evident	Not Evident

ACC212:

In ACC212, two assignments assess the PLOs (and the corresponding CLOs). The first is “ACC212 Preparing Master Budgets and Flexible Budget CLO2”, which is related to

material in Chapters 22 and 23, completed in Connect, worth 50 points, and administered after students have completed the Chapter 23 assignments; the approximate mid-point of the course. The second is “ACC212 Applying Financial Measures to Make Decisions CLO3”, which is related to material in Chapter 26, completed in Connect, worth 50 points, and administered after students have completed the Chapter 26 assignments, which is the final chapter.

The first assignment in ACC212, “ACC212 Preparing Master Budgets and Flexible Budget CLO2,” is located in the “Preparing Master Budgets & Flexible Budgets - CLO2” Module. The Module contains a page titled “For ACC Instructors: DO NOT PUBLISH Overview of ACC212 CLO2 with the following instructions:

The purpose of this assignment is to assess the understanding of preparing Master Budgets and Flexible Budgets via CLO 2 and PLO 1 (5665.4212_PLO 1). The assignment is found in the Chapter 23: Flexible Budgets and Standard Costs folder, worth 50 points, and student grades are calculated in Connect.

The rubric grading is specified for course-level (CLO) and program-level (PLO as defined by ACC111/112/212). Exam settings are employed for all PLO assignments.

CLO grading scale:

Exceeds Expectations	Meets Expectations	Below Expectations	Does Not Meet Expectations
45-50	40-44.99	35-39.99	> 35

PLO grading scale:

Exemplary	Competent	Developing	Minimally Evident	Not Evident
45-50	40-44.99	35-39.99	30-34.99	< 29.99

The “ACC212 Preparing Master Budgets & Flexible Budget CLO2 Rubric” is shown in the image below:

ACC212 Preparing Master Budgets and Flexible Budget CLO2 Rubric				
Criteria	Ratings			
CLO:ACC212-CLO2 Students will be able to prepare budgets applicable to the master budget and flexible budget.	Exceeds Expectations	Meets Expectations	Below Expectations	Does Not Meet Expectations
© 5665.4212.PLO_1 Use basic mathematics and accounting principles to report the financial position of an organization. (ACC105, ACC111, ACC112, ACC115, ACC121, ACC211 ACC212, ACC221, ACC222, ACC230, ACC240)	Exemplary	Competent	Developing	Minimally Evident Not Evident

The second assignment, “ACC212 Applying Financial Measures to Make Decisions CLO3,” assesses PLOs 2 and 3 as defined above. The assignment is located in the “Course Wrap-Up Assignment: Finals Week Module”. The module contains a page titled “For ACC Instructors: DO NOT PUBLISH Overview of ACC212 CLO3,” and the instructors are:

The purpose of this assignment is to assess the understanding of applying financial measures to make decisions via CLO 3 and PLOs 2 and 3 (5665.4212_PLO 6, 7). The assignment is found in the Chapter 26: Capital Budgeting and Investment Analysis folder, worth 50 points, and student grades are calculated in Connect. Exam settings are employed for all PLO assignments.

The rubric grading is specified for course-level (CLO) and program-level (PLO as defined by ACC111/112/212).

CLO grading scale:




Exceeds Expectations	Meets Expectations	Below Expectations	Does Not Meet Expectations
45-50	40-44.99	35-39.99	> 35

PLO grading scale:

Exemplary	Competent	Developing	Minimally Evident	Not Evident
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45-50	40-44.99	35-39.99	30-34.99	< 29.99
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The “ACC212 Applying Financial Measures to Make Decisions CLO3 Rubric” is shown in the image below:

ACC212 Applying Financial Measures to Make Decisions CLO3 Rubric   					
Criteria	Ratings				
CLO:ACC212-CLO3 Students will be able to demonstrate their knowledge of accounting information by applying financial measures to help managers make decisions	Exceeds Expectations	Meets Expectations	Below Expectations	Does Not Meet Expectations	
🔗 5665.4212.PLO_6 Apply principles and practices of accounting to analyze and interpret general purpose financial statements. (ACC105, ACC111, ACC112, ACC115, ACC121, ACC211, ACC212, ACC221, ACC222, ACC230, ACC240)	Exemplary	Competent	Developing	Minimally Evident	Not Evident
🔗 5665.4212.PLO_7 Apply basic rules of financial accounting to business transactions. (ACC105, ACC111, ACC112, ACC115, ACC121, ACC211, ACC212, ACC221, ACC222, ACC230, ACC240)	Exemplary	Competent	Developing	Minimally Evident	Not Evident

The Results:

The [aggregate results](#) for all 3 PLOs across all 3 classes indicate 79% overall mastery in 2024 and 74% overall mastery in 2025.

2025 Learning Mastery by PLO in Each Course:

	ACC111	ACC112	ACC212
PLO 1 (5665.4212.PLO_1)	92%	74%	70%
PLO 2 (5665.4212.PLO_6)	92%	74%	57%
PLO 3 (5665.4212.PLO_7)	92%	84%	57%

PLO 1: Use basic mathematics and accounting principles to report the financial position of an organization (5665.4212.PLO_1).

PLO 2: Apply principles and practices of accounting to analyze and interpret general-purpose financial statements (5665.4212.PLO_6).

PLO 3: Apply basic rules of financial accounting to business transactions (5665.4212.PLO_7).

Results by Course:

In ACC111, there is one assignment covering all 3 PLOs; therefore, the scores are the same across each outcome. Results of 92% indicate “Exemplary”. The assignment is a review of the foundations of accounting and is completed at the end of the course as a review of fundamental accounting skills. Results indicate a strong understanding of the outcomes. As a result of favorable results, no changes to the curriculum (pre-homework, homework, or quizzes) or additional interventions were made before the Fall 2025 semester.

In ACC112, PLO 3 covers plant assets in Chapter 10. PLOs 1 and 2 are assessed in Chapter 17, comparing the financial performance utilizing ratios. Results of PLO 3 are discussed first, as they pertain to an earlier chapter. The student performance indicates “Competent,” albeit with a lesser understanding of the outcomes compared to the ACC111 students. The results of PLO 1 and 2 indicate that students are in the “Developing” range.

Reflection of these results indicates that a review of the chapter instructional materials (PowerPoint slides), SmartBook, Pre-Homework, Homework, and Quiz should be evaluated for alignment and rigor to the “ACC112 Preparing & Analyzing Statements

CLO 1&2” assignment. The Chapter 17 concepts focus on a compilation of 18 financial performance ratios. Four ratios are introduced in ACC111. The remaining are introduced throughout the chapters covered in ACC112, highlighting the concepts throughout the course as they are relevant to the chapter materials, which are suggested to serve as an intervention designed to increase familiarity by Chapter 17.

After reviewing the “ACC112 Preparing & Analyzing Statements CLO 1&2”, there does not appear to be an incongruence with the level of rigor; however, pre-homework and homework have more Quick Study questions versus the assessment, which has longer Exercise/Problem assignments. Exam settings are employed for all PLO assignments; therefore, there are no ‘Check my Work’, eBook, or hints allowed, like there are during standard chapter work. The ‘Study Attempts Allowed’ feature on homework assignments in ACC112 has been modified in the Course Master from unlimited to 3, which is standard in ACC111 and ACC212. The modification of homework assignments in the Course Master begins in Spring 2026.

The assignment requires computations, but should also be modified to include an analysis of the results. An optional instructional aid (to be used at the instructor’s discretion), [Chapter 17 Ratios & Interpretation](#), was created, summarizing, comparing, and contrasting results to determine the favorability of outcomes. This document was created and posted to the Course Master in Fall 2025, with the intention of increasing scores on the “ACC112 Preparing & Analyzing Statements CLO 1&2”.

In ACC212, PLO 1 is assessed after completing Chapter 23. The assignment is a comparison of Master and Flexible Budgets. The results reflect “Minimally Evident”. PLOs 2 and 3 are assessed at the end of the course. PLOs 2 and 3 are assessed at the end of the course, after Chapter 26. The results reflect “Not Evident”.

Similar to the other courses, reflection of these results indicated that a review of the chapter instructional materials (PowerPoint slides), SmartBook, Pre-Homework, Homework, and Quizzes should be evaluated for alignment and rigor of both assignments. After reviewing both PLO assessments, there did appear to be an incongruence with the level of rigor. Pre-homework and homework have more Quick Study questions than the original assessment. Therefore, the PLO assignment was modified from the original version. Exam settings are employed for all PLO assignments; therefore, there are no ‘Check my Work’, eBook, or hints allowed during standard chapter work.

Additional interventions are needed. For Chapters 22 and 23, a suggestion for improvement is an instructor-led comparative analysis of both types of budgets upon completion of Chapter 23. In Fall 2025, the [Master Budgets vs. Flexible Budgets](#) was created. This specific instructional material was designed to explain the differences between the two, cultivate discussion, and call upon students to reflect in their own words the differences between them, in what ways they are similar, and how their variations make them useful in the manufacturing accounting setting. An additional strategy could be a focused, intentional review of the materials devoted to highlighting

the differences, similarities, and benefits of both throughout the standard chapter lessons. The original assignment was modified, replacing the assignment from Chapter 22. The revised assignment was included in the course master for ACC212 in Fall 2025 for comparison/practice purposes.

In ACC212, the PLO 1 assignment, “ACC212 Applying Financial Measures to Make Decisions CLO3,” is assessed after the completion of Chapter 26. The results indicate “Minimally Evident”. Additional interventions are strongly recommended. After reflection on the assignment compared to Chapter 26 Pre-Homework, Homework, and Quiz, the rigor of this assignment is in alignment with its applicability. A suggestion for improvement includes the creation of [Payback Period, Break-Even, & NPV](#). This document includes a synopsis of the key similarities, their formulas, the advantages, and limitations of these methods for determining how to improve operations. Further, it offers additional instructional information on break-even. The course master was updated in the Fall of 2025 with the addition of this optional instructional aid.

[Data Dashboards Images as of 8/1/2025](#)

