<table>
<thead>
<tr>
<th>Protocol Route Slip</th>
<th>Name</th>
<th>Title</th>
<th>Initial</th>
<th>Date</th>
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<tbody>
<tr>
<td>Received by PROAC Chair:</td>
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<tr>
<td>Reviewed by Head of Division:</td>
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<td>Reviewed by Program Chair or Manager:</td>
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<td>Authored by:</td>
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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.

<table>
<thead>
<tr>
<th>INTENDED PROGRAM/SERVICE OUTCOMES</th>
<th>MEANS OF ASSESSMENT AND SUCCESS CRITERIA</th>
<th>SUMMARY OF DATA COLLECTED</th>
<th>USE OF RESULTS</th>
</tr>
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<tbody>
<tr>
<td>(Column 2)</td>
<td>(Column 3)</td>
<td>(Column 4)</td>
<td>(Column 5)</td>
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</table>

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:

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**
<table>
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<tr>
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<tr>
<td><strong>Criteria for Success</strong></td>
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</tr>
<tr>
<td>☐ indicates course or program level assessment.</td>
<td>☐ identifies specific assessment method category (course embedded assessment, test, portfolio, standardized test, survey, etc.) for each SLO.</td>
<td>☐ 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).</td>
<td>☐ aligns with the summary of data in the Summary of Data section (Column 4 of the Five Column Model).</td>
</tr>
<tr>
<td>☐ aligns with NMC’s mission.</td>
<td>☐ details at least two (2) assessment methods/tools to be used to measure each SLO.</td>
<td>☐ reports the actual results and compares with the number (% or fraction, actual number) originally expected to meet the minimum score.</td>
<td>☐ uses present-continuous or past tense.</td>
</tr>
<tr>
<td>☐ (for SLOs) states what students will know, do, think, or feel.</td>
<td>☐ identifies specific assessment method category (focus group, survey, etc.) for each AUO.</td>
<td>☐ identifies criteria for success (for SLOs) establishes minimum expected score for success at achieving outcome.</td>
<td>☐ reports what the unit/program members have done or are doing as a result of the findings.</td>
</tr>
<tr>
<td>☐ (for AUOs) states what the unit/program is currently providing that may improve what clients will understand, be satisfied with, or receive.</td>
<td>☐ details the assessment method used to measure each AUO.</td>
<td>☐ (for SLOs) quantifies (% or fraction) of students who are expected to meet minimum score.</td>
<td>☐ identifies who has made or is making the changes.</td>
</tr>
<tr>
<td>☐ is measurable (can be observed or tested).</td>
<td>☐ (for AUOs) states what the unit/program is currently providing that may improve what clients will understand, be satisfied with, or receive.</td>
<td>☐ (for AUOs) establishes minimum expected score for success at achieving outcome.</td>
<td>☐ indicates when the recommendation is to be implemented.</td>
</tr>
<tr>
<td>☐ is central to the course / program.</td>
<td>☐ (for SLOs) quantifies (% or fraction) of clients (or items measures) expected to meet minimum score.</td>
<td>☐ (for AUOs) states what the unit/program is currently providing that may improve what clients will understand, be satisfied with, or receive.</td>
<td>☐ indicates when the unit/program may expect to see an impact as a result of the actions taken.</td>
</tr>
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New Form 1 Template

Page 2 of 7

Created: June 1, 2008
Revised: April 28, 2009
**PROAC Form 1 Template**

**NMC MISSION STATEMENT (Column 1)**
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<tr>
<td>1.0 SLO 2 To prepare Cost of Production Schedules using both Job Cost and Process Cost</td>
<td>1.0 SLO 2 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.</td>
<td>16 out of 17 students were able to construct a Cost of Production Schedule using both Job Cost and Process Cost</td>
<td>Based upon the results derived from the Homework and Quizzes no further instruction was deemed necessary.</td>
</tr>
<tr>
<td>2.0 SLO 4 To present a breakeven analysis within the relevant range.</td>
<td>2.0 SLO 4 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.</td>
<td>16 out of the 17 students showed a mastery in constructing an informative format regarding a Cost Volume Analysis.</td>
<td>The collection of Homework via email showed a very complete understanding of the Cost Volume Profit Analysis.</td>
</tr>
<tr>
<td>3.0 SLO 5. Prepare a master and flexible budget using standard cost.</td>
<td></td>
<td>16 out of 17 students were able to complete an in-class preparation of a complex budget. The assignment and test also indicated that the students understood the process of budgeting.</td>
<td>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.</td>
</tr>
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With the use of a template 16 out of 17 students were to complete an in-class preparation of a complex budget. The assignment and test also indicated that the students understood the process of budgeting.

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.
A. General Education Outcome 2 Humanities
Upon completion of coursework, a student will be able to:
1.1 Demonstrate an awareness of the scope and variety of works in the arts and humanities, and articulate the value of aesthetics and creativity.
1.2 Make decisions in daily life based on creative thought and ethical principles.

B. General Education Outcome
5 Oral Communication
Upon completion of the Course, student will be able to:
1.1 Demonstrate oral communication proficiency in discussions, debates, and presentations.
1.2 Summarize and evaluate the oral communication of others, asking

More than 60% of students will be able to prepare a complex budget. Projected details of a budget including sales, purchases, and operating expenses will be required of the students. Also projected Financial Statements must be prepared by the student. These capabilities will be tested through the submission of 5 assignments and one test.

2.0 More than 60% of the students must be able to prepare a flexible budget showing a variance analysis. A standard cost analysis must also be presented by the student. These capabilities will be tested through the submission of 5 assignments and one test.

Variance analysis was completed by 15 of remaining 16 students. Variance analysis was presented for labor, materials, and overhead. Materials and labor variances were completely mastered. Overhead variances were discussed, but not completely mastered by the student.

A. General Education Outcome - Humanities: A class discussion was held on the subject of Cost Accounting fraud in the United States.

A discussion of the massive Cost Accounting fraud during the 30’s by the USSR was given by the instructor.

Classroom discussion rather than individual presentations was the mode of delivery for this topic.

As stated above, this topic was covered with the use of class discussions.

The class showed interest in the topic of Cost Accounting fraud, but certainly some time should be set aside for a 2-3 page assignment of the wastage of resources by not using Cost Accounting.

Perhaps an orientation of the relationship of accounting to the effective function of a society should be given in the first two days of class.

B. General Education Outcome:
5. Oral Communication
1.1 The classroom discussion is a more effective method of engaging the student in a discussion about the effects of accounting on a particular nation or civilization.

1.2 Classroom discussion will become the preferred method of involving the entire class in a discussion about the relationship between accounting and civilization.

C. Program Learning Outcome
appropriate questions as necessary.

C. Program Learning Outcome BU4 - Student will be able to explain current legal, ethical, social, and other environmental factors as they apply to business.

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.

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.

   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.

   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;

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.

   1.2 Classroom discussion replaced this format.

C. Program Learning Outcome
   BU4 An essay on the final exam regarding matters involved in Cost Accounting was presented to the class.

D. Program Learning Outcome
   BU2 All remaining students in the class showed a complete familiarity with the use of computers in the course.

BU4 All but one of the remaining students were able to write a brief essay on Cost Accounting.

Another essay will be added to the next final exam.
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.

1.2 All students must critique at least one speech by a fellow student.

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.

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
| 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. |  |  |