Outcome Assessment Timeline

Academic Programs

# **Discipline of Accounting**

| **APR 4-Year Cycle**  **SLO 3-Year Cycle** | **Fall 2021-Spring 2025** | | |
| --- | --- | --- | --- |
| **Course ID** | **Course-Level Student Learning Outcome (CSLO)** | **Measure/Collect Data** | **Discuss & Plan** |
| **ACCT 101** | ● **SLO #1: Explain the nature & purpose of Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS)**  ● **SLO #2: Define and use accounting and business terminology**  ● **SLO #3: Explain what a system is and how an accounting system is designed to satisfy the needs of specific businesses; summarize the purpose of a journal and a ledger** | **FALL 2021** | **SPRING 2022** |
| ● **SLO #4: Explain the content, form, and purpose of the basic financial statements (including footnotes) and the annual report, and how they satisfy the information needs of investors, creditors, and other users**  ● **SLO #5: Identify and illustrate issues relating to long-term asset acquisition, use, depreciation, and disposal**  ● **SLO #6: Identify and illustrate issues relating to long-term liabilities including valuation of debt, issuance, and retirement** | **SPRING 2022** | **FALL 2022** |
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| **SLO #1: Use accounting and business terminology; explain the objective of financial reporting, the elements of the financial statements, and explain the nature and purpose of generally accepted accounting principles (GAAP).**  **SLO #2:· Explain the nature, valuation, measurement, and reporting of current assets, long-term assets, current liabilities, and long-term liabilities.** | **FALL 2022** | **SPRING 2023** |
|  | **SLO #3: Identify and illustrate issues relating to the issuance of stock, repurchase of stock, and reporting of dividends.**  **SLO #4: Identify and illustrate how internal controls are used to manage and control the firm’s resources and risk; identify the ethical implications inherent in financial reporting and be able to apply strategies for addressing them.** | **SPRING 2023** | **FALL 2023** |
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|  | **SLO # 5: Explain the importance of the operating, investing, and financing activities reported in the statement of cash flows when evaluating firm performance and solvency.**  **SLO #6: Recognize the information conveyed in each of the four basic financial statements and the way that information is used by investors, creditors, regulators, and managers; compute and interpret key financial ratios.** | **FALL 2023** | **SPRING 2024** |
| **SLO #1: Use accounting and business terminology; explain the objective of financial reporting, the elements of the financial statements, and explain the nature and purpose of generally accepted accounting principles (GAAP).**  **SLO #2:· Explain the nature, valuation, measurement, and reporting of current assets, long-term assets, current liabilities, and long-term liabilities.** | **SPRING 2024** | **FALL 2024** |
|  | **SLO #3: Identify and illustrate issues relating to the issuance of stock, repurchase of stock, and reporting of dividends.**  **SLO #4: Identify and illustrate how internal controls are used to manage and control the firm’s resources and risk; identify the ethical implications inherent in financial reporting and be able to apply strategies for addressing them.** | **FALL 2024** | **SPRING 2025** |
|  | **SLO # 5: Explain the importance of the operating, investing, and financing activities reported in the statement of cash flows when evaluating firm performance and solvency.**  **SLO #6: Recognize the information conveyed in each of the four basic financial statements and the way that information is used by investors, creditors, regulators, and managers; compute and interpret key financial ratios.** | **SPRING 2025** | **FALL 2025** |
| **ACCT 102** | **● SLO #7: Compare and contrast absorption costing and variable costing, prepare income statements using both methods, and reconcile the resulting net incomes**  **● SLO #8: Define and illustrate various cost terms and concepts and evaluate their relevance for different decision-making purposes**  **● SLO #9: Explain the development and use of standard costs, prepare and interpret variance analysis reports and relate them to responsibility accounting and control** | **FALL 2021** | **SPRING 2022** |
|  | **● SLO #10: Prepare traditional and contribution margin income statements, define related terms, explain cost-volume-profit analysis, degree of operating leverage and safety margin, and employ each as an analytical tool**  **● SLO #11: Explain the purposes of budgeting; prepare a master budget and its component schedules and relate the budget to planning and control**  **● SLO #12: Distinguish between product and period costs, prepare and evaluate a Schedule of Cost of Goods Manufactured, Schedule of Costs of Goods Sold, and Income Statement** | **SPRING 2022** | **FALL 2022** |
|  | **SLO #1: Identify and illustrate the primary activities and informational needs of managers; discuss the impact of technology on the manufacturing environment and management; explain the role of the managerial accountant as a member of the management team; compare and contrast financial and managerial accounting.**  **SLO #2: Define and illustrate various cost terms and concepts and evaluate their relevance for different decision-making purposes; define relevant costs and benefits, sunk costs, opportunity costs, and unit costs; explain the nature of capital expenditure decisions and apply and evaluate various methods used in making these decisions.** | **FALL 2022** | **SPRING 2023** |
|  | **SLO #3: Prepare traditional and contribution-margin income statements, define related terms, conduct cost-volume-profit analysis.**  **SLO #4: Distinguish between product and period cost; prepare a Schedule of Cost of Goods Manufactured, a schedule of Cost of Goods Sold, and an Income Statement; describe the traditional types of product costing systems (including job-order and process); compare and contrast absorption costing and variable costing** | **SPRING 2023** | **FALL 2023** |
|  | **SLO #5: Explain the development and use of standard costs; prepare and interpret variance analysis reports and relate them to responsibility accounting and control.**  **SLO #6: Explain the purposes of budgeting and the master budget, prepare component schedules, and relate the budget to planning and control.** | **FALL 2023** | **SPRING 2024** |
|  | **SLO #1: Identify and illustrate the primary activities and informational needs of managers; discuss the impact of technology on the manufacturing environment and management; explain the role of the managerial accountant as a member of the management team; compare and contrast financial and managerial accounting.**  **SLO #2: Define and illustrate various cost terms and concepts and evaluate their relevance for different decision-making purposes; define relevant costs and benefits, sunk costs, opportunity costs, and unit costs; explain the nature of capital expenditure decisions and apply and evaluate various methods used in making these decisions.** | **SPRING 2024** | **FALL 2024** |
|  | **SLO #3: Prepare traditional and contribution-margin income statements, define related terms, conduct cost-volume-profit analysis.**  **SLO #4: Distinguish between product and period cost; prepare a Schedule of Cost of Goods Manufactured, a schedule of Cost of Goods Sold, and an Income Statement; describe the traditional types of product costing systems (including job-order and process); compare and contrast absorption costing and variable costing** | **FALL 2024** | **SPRING 2025** |
|  | **SLO #5: Explain the development and use of standard costs; prepare and interpret variance analysis reports and relate them to responsibility accounting and control.**  **SLO #6: Explain the purposes of budgeting and the master budget, prepare component schedules, and relate the budget to planning and control.** | **SPRING 2025** | **FALL 2025** |
| **ACCT 7** | **All SLOs for Acct 7 are assessed each semester this course is offered** | **EVERY SEMESTER BEGINNING FALL 2021** | **THE FOLLOWING SEMESTER** |
| **ACCT 8** | **All SLOs for Acct 8 are assessed each semester this course is offered** | **EVERY SEMESTER BEGINNING FALL 2021** | **THE FOLLOWING SEMESTER** |
| **ACCT 12** | **All SLOs for Acct 12 are assessed each semester this course is offered** | **EVERY SEMESTER BEGINNING FALL 2021** | **THE FOLLOWING SEMESTER** |
| **ACCT 105** | **All SLOs for Acct 105 are assessed each semester this course is offered** | **EVERY SEMESTER BEGINNING FALL 2021** | **THE FOLLOWING SEMESTER** |
| **ACCT 109** | **All SLOs for Acct 109 are assessed each semester this course is offered** | **EVERY SEMESTER BEGINNING FALL 2021** | **THE FOLLOWING SEMESTER** |
| **ACCT 153** | **All SLOs for Acct 153 are assessed each semester this course is offered** | **EVERY SEMESTER BEGINNING FALL 2021** | **THE FOLLOWING SEMESTER** |
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| **Program** | **Program-Level Student Learning Outcome (PSLO)** | **Measure/Collect Data** | **Discuss & Plan** |
|  |  |  |  |
| **ACCT AA-1110** | **PSLO #1: Prepare financial statements, supporting schedules, and management reports in compliance with GAAP**  **PSLO #2: Student will prepare financial statements, analyze financial data, and explain the meaning and impact of the data on the business.**  **PSLO #3: Student will represent mathematical information symbolically, visually, numerically, and verbally, and interpret mathematical models such as formulas, tables, and graphs while recording and interpreting the financial data** | **EVERY SEMESTER BEGINNING FALL 2021** | **THE FOLLOWING SEMESTER** |
| **ACCT**  **AS-2011** | **PSLO #1: Prepare payroll registers, financial statements, and other reports which are in compliance with GAAP**  **PSLO #2: Define, analyze, and classify each business transaction within the framework of GAAP, business law, and taxation methods**  **PSLO #3: Student will represent mathematical information symbolically, visually, numerically, and verbally, and interpret mathematical models such as formulas, tables, and graphs while recording and interpreting the financial data** | **EVERY SEMESTER BEGINNING FALL 2021** | **THE FOLLOWING SEMESTER** |
| **Accounting**  **Certificate of Achievement**  **2012** | **PSLO #1: Prepare payroll registers, financial statements, and other reports which are in compliance with GAAP**  **PSLO #2: Define, analyze, and classify each business transaction within the framework of GAAP, business law, and taxation methods** | **EVERY SEMESTER BEGINNING FALL 2021** | **THE FOLLOWING SEMESTER** |
| **Bookkeeping Technician**  **Certificate of Achievement**  **#02328** | **PSLO #1: Create an accounting system which will measure the financial activities of a business and then be able to communicate those measurements to others.**  **PSLO #2: Apply transaction analysis, input transactions into the accounting system, process this input and prepare and interpret the four basic financial statements**  **PSLO #3: Prepare schedules, account analysis, account reconciliations, and financial reports through the use of spreadsheet software (Excel) and accounting software(Quickbooks).** | **EVERY SEMESTER BEGINNING FALL 2021** | **THE FOLLOWING SEMESTER** |
| **Bookkeeping/Payroll Specialist**  **Certificate of Achievement**  **#02143** | **PSLO #1: Create an accounting system which will measure the financial activities of a business and then be able to communicate those measurements to others. Create, and maintain, a set of payroll records which will support mandated reporting to employees, and federal/state government agencies**  **PSLO #2: Apply transaction analysis, input transactions into the accounting and payroll systems, then process this input and prepare and interpret the four basic financial statements and the required payroll reports and tax returns.**  **PSLO #3: Prepare schedules, account analysis, account reconciliations, and financial reports through the use of spreadsheet software (Excel) and accounting software(Quickbooks). Compute gross earnings, and determine all employee deductions for each payroll period. Enter all data on payroll register and individual employee earnings records. Prepare required payroll reports and tax forms.** | **EVERY SEMESTER BEGINNING FALL 2021** | **THE FOLLOWING SEMESTER** |
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**Directions & Helpful Hints**

In the spaces provided on the timeline, please list course-level and program-level student learning outcomes and when each will be assessed.

**APR/SLO 3-Year Cycle**: The APR/SLO cycle begins with a compressive program review and ends just before the next comprehensive is due.

**Course ID:** Insert course designator (e.g., ENGL 114, MATH 60, COMM 103)

**Course-Level Student Learning Outcome (CSLO):** Write in each CSLO listed on the course outline of record. This can be accessed in CurricUNET.

**Measure:** Insert the semester(s) each CSLO will be measured, and entered into eLumen.

**Discuss & Plan:** State the semester the faculty will meet to discuss assessment results and create action plans as needed.

**Program:** State the program being assessed.

**Program-Level Student Learning Outcome (PSLO):** State the PSLO(s) for each program listed.

Considerations for Completing the SLO Assessment Timeline:

As per the SCEA contract, “The timeline shall ensure that all SLOs in all sections for each course are to be assessed at least once during the 3-year cycle, with a maximum number of course SLOs per section collected by a Unit member at any one time being three (3)”.

According to the ACCJC Standard II.A.3, “The institution identifies and regularly assesses learning outcomes for courses, programs, certificates, and degrees using established institutional procedures.”