Outcome Assessment Timeline Academic Programs

Discipline of Accounting

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| **APR 4-Year Cycle SLO 3-Year Cycle** | **Fall 2022-Spring 2026** | | |
| **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) | **FALL 2022** | **SPRING 2023** |
| **SLO #2:** Explain how an accounting system is designed to satisfy the needs of specific businesses; summarize the purpose of a journal and a ledger | **SPRING 2023** | **FALL 2023** |
| **ACCT 101** | **SLO #3:** Identify the ethical implications inherent in financial reporting and apply internal controls to manage risk. | **FALL 2023** | **SPRING 2024** |
| **SLO #4:** Explain the importance of operating, investing, and financing activities reported on the Statement of Cash Flows when evaluating performance of the firm | **SPRING 2024** | **FALL 2024** |
| **ACCT 101** | **SLO #5:** Apply transaction analysis, input transactions into the accounting journal, and prepare and interpret the resulting four basic financial statements. | **FALL 2024** | **SPRING 2025** |
| **SLO #1:** Explain the nature & purpose of Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) | **SPRING 2025** | **FALL 2025** |

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| **ACCT 101** | **SLO #2:** Explain how an accounting system is designed to satisfy the needs of specific businesses; summarize the purpose of a journal and a ledger | **FALL 2025** | **SPRING 2026** |
| **SLO #3:** Identify the ethical implications inherent in financial reporting and apply internal controls to manage risk | **SPRING 2026** | **FALL 2026** |
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| **ACCT 102** | **SLO #1:** Describe the traditional types of product costing systems (including job- order and process), illustrate the flow of costs in each, and prepare related accounting records and reports. | **FALL 2022** | **SPRING 2023** |
| **SLO #2:** Identify and illustrate the primary activities and informational needs of managers and explain the role of the managerial accountant as a member of the management team; compare and contrast financial and managerial accounting. | **SPRING 2023** | **FALL 2023** |
| **ACCT 102** | **SLO #3:** Explain the purposes of budgeting; prepare a master budget and its component schedules and relate the budget to planning and control. | **FALL 2023** | **SPRING 2024** |
| **SLO #4:** Define and illustrate various cost terms and concepts and evaluate their relevancy for different decision- making purposes. | **SPRING 2024** | **FALL 2024** |

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| **ACCT 102** | **SLO #5:** List and describe the principles and standards of ethical conduct for management accountants. | **FALL 2024** | **SPRING 2025** |
| **SLO #1:** Describe the traditional types of product costing systems (including job- order and process), illustrate the flow of costs in each, and prepare related accounting records and reports. | **SPRING 2025** | **FALL 2025** |
| **ACCT 102** | **SLO #2:** Identify and illustrate the primary activities and informational needs of managers and explain the role of the managerial accountant as a member of the management team; compare and contrast financial and managerial accounting. | **FALL 2025** | **SPRING 2026** |
| **SLO #3:** Explain the purposes of budgeting; prepare a master budget and its component schedules and relate the budget to planning and control. | **SPRING 2026** | **FALL 2026** |

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| **ACCT 7** | All SLOs for Acct 7 are assessed each semester this course is offered | **EVERY SEMESTER BEGINNING FALL 2022** | **THE FOLLOWING SEMESTER** |
| **ACCT 8** | All SLOs for Acct 8 are assessed each semester this course is offered | **EVERY SEMESTER BEGINNING FALL 2022** | **THE FOLLOWING SEMESTER** |
| **ACCT 12** | All SLOs for Acct 12 are assessed each semester this course is offered | **EVERY SEMESTER BEGINNING FALL 2022** | **THE FOLLOWING SEMESTER** |
| **ACCT 105** | All SLOs for Acct 105 are assessed each semester this course is offered | **EVERY SEMESTER BEGINNING FALL 2022** | **THE FOLLOWING SEMESTER** |
| **ACCT 109** | All SLOs for Acct 109 are assessed each semester this course is offered | **EVERY SEMESTER BEGINNING FALL 2022** | **THE FOLLOWING SEMESTER** |
| **ACCT 153** | All SLOs for Acct 153 are assessed each semester this course is offered | **EVERY SEMESTER BEGINNING FALL 2022** | **THE FOLLOWING SEMESTER** |

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| **Program** | **Program-Level Student Learning Outcome (PSLO)** | **Measure/Collect Data** | **Discuss & Plan** |
| **ACCT AA # 01110** | **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 2022** | **THE FOLLOWING SEMESTER** |
| **ACCT AS # 02011** | **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 2022** | **THE FOLLOWING SEMESTER** |

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| **Accounting Certificate of Achievement # 02012** | **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 2022** | **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 2022** | **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 2022** | **THE FOLLOWING SEMESTER** |

**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.”