

## Introduction

### Purpose

An effective program review supports continuous quality improvement to enhance student learning outcomes and, ultimately, increase student achievement rates. Program review aims to be a sustainable process that reviews, discusses, and analyzes current practices. The purpose is to encourage program reflection, and to ensure that program planning is related to goals at the institutional and course levels.

### Process

Foothill College academic programs that lead to an A.A./A.S. or Certificate(s), or are part of a specialized pathway, such as ESL, Developmental English, Math My Way are reviewed annually with an in-depth review occurring on a three-year cycle. The specialized pathways may be included as part of the program review for the department, or may be done as a separate document if they are not part of a department that offers a degree or certificate. Faculty and staff in contributing departments will participate in the process. Deans provide feedback upon completion of the template and will forward the program review on to the next stage of the process, including prioritization at the Vice Presidential level, and at OPC and PaRC.

Annual review will address five core areas, and include a place for comments for the faculty and the dean or director.

1. Data and trend analysis
2. Outcomes assessment
3. Program goals and rationale
4. Program resources and support
5. Program strengths/opportunities for improvement
6. Dean/Administrator's comments/reflection/next steps
7. Vice President Comments

### 2012-2013 Submission Deadline:

- Program review documents are due to Dean by December 14 for completion of Section 6.
- Dean completes section 6 and forwards documents to Vice President for completion of Section 7 by January 4, 2013.
- Vice President completes section 7 and returns documents to program review team by January 18, 2013.
- Program review documents are due to the Office of Instruction by January 25, 2013.

### Foothill College Program Review Cycle:

To see which template your department is scheduled to complete, check the Program Review Schedule: <http://foothill.edu/staff/irs/programplans/2012-2013/12-13-prog-rev-schedule.pdf>

### Questions?

Contact: Office of Instruction and Institutional Research (650) 949-7240

Website: <http://foothill.edu/staff/irs/programplans/index.php>

## Basic Program Information

Department Name: **ACCOUNTING**

**Program Mission(s):** The Foothill College Accounting faculty teaches students accounting theory and practice. Theory includes terminology, concepts and procedures. Practice includes problem-solving, research, and reporting.

Program Review team members:

| Name         | Department | Position               |
|--------------|------------|------------------------|
| LISA DRAKE   | ACTG       | ASST. PROFESSOR        |
| JOSE NAVA    | ACTG       | PROFESSOR              |
| SARA SEYEDIN | ACTG       | PROFESSOR / DEPT CHAIR |
|              |            |                        |

|                                    |   |
|------------------------------------|---|
| Total number of Full Time Faculty: | 3 |
| Total number of Part Time Faculty: | 9 |

**Existing Classified positions:**

Example: Administrative Assistant I None

Example: Program Coordinator: None

Programs\* covered by this review

| Program Name                              | Program Type<br>(A.S., C.A.,<br>Pathway, etc.) | Units |
|---|--|-------|
| ASSOCIATE OF ARTS IN ACCOUNTING           | A.A.   | 48    |
| ACCOUNTING CERTIFICATE OF ACHIEVEMENT     | C.A.   | 31    |
| CPA EXAM PREPARATION CERTIFICATE*         | C.A.   | 31*   |
| CAREER CERTIFICATE IN TAX ACCOUNTING**    | C.C.C.   | 23    |
| FINANCIAL ACCOUNTING CAREER CERTIFICATE** | C.C.C.   | 22    |
| ENROLLED AGENT PREPARATION CERTIFICATE    | C.P.   | 16    |
| TAX SPECIALIST CERTIFICATE**              | C.P.   | 13    |
| BOOKKEEPING SPECIALIST CERTIFICATE**      | C.P.   | 13    |
| PAYROLL PREPARATION CERTIFICATE**         | C.P.   | 9     |

\* To be phased out when the Certificate of Achievement is approved by the State. State approval in progress (Submitted to Instruction Office approximately 2 years prior, as of Fall 2012).

NOTE: will be renamed CPA Exam Preparation Certificate of Achievement – FAR (Financial Accounting and Reporting). A new Certificate of Achievement will be created to complement FAR: CPA Exam Preparation Certificate of Achievement – AUD & REG (Auditing and Regulation).

\*\* Phasing out selected non-transcriptable certificates – replacing them with Certificates of Achievement within the next couple of years.

### Section 1. Data and Trend Analysis

#### 1.1. Program Data:

Program:

Updated:

Data will be posted on <http://foothill.edu/staff/irs/programplans/programreviewdata.php> for all measures except non-transcriptable completion. Please attach all applicable data sheets to the final Program Review document submitted to your Dean. You may use the boxes below to manually copy data if desired.

| Transcriptable Program                | 2010-2011 | 2011-2012 | % Change |
|---------------------------------------|-----------|-----------|----------|
| ASSOCIATE OF ARTS IN ACCOUNTING       | 30        | 15        | -50%     |
| ACCOUNTING CERTIFICATE OF ACHIEVEMENT | 7         | 2         | -71%     |

Please provide any non-transcriptable completion data you have available. Institutional Research does not track this data.

| Non-Transcriptable Program              | 2010-2011 | 2011-2012 | % Change |
|---|-----------|-----------|----------|
| CTEC CERTIFICATE                        | 241       | 248       | 3%       |
| CPA EXAM PREPARATION CERTIFICATE        | N/A       | N/A       | N/A      |
| CAREER CERTIFICATE IN TAX ACCOUNTING    | 4         | 2         | -50%     |
| FINANCIAL ACCOUNTING CAREER CERTIFICATE | 4         | 3         | -25%     |
| ENROLLED AGENT PREPARATION CERTIFICATE  | 2         | 1         | -50%     |
| TAX SPECIALIST CERTIFICATE              | 4         | 2         | -50%     |
| BOOKKEEPING SPECIALIST CERTIFICATE      | 17        | 10        | -41%     |
| PAYROLL PREPARATION CERTIFICATE         | 16        | 21        | 31%      |
|   |           |           |          |

1.2 Department Data (Attach data provided by IR or manually complete chart below)

| Dimension                | 2010-2011 | 2011-2012 | % Change |
|--------------------------|-----------|-----------|----------|
| Enrollment               | 3,022     | 3,443     | 14%      |
| Productivity (Goal: 546) | 488       | 498       | 2%       |
| Success                  | 2,139     | 2,494     | 11%      |
| Full-time FTEF           | 3.0       | 3.0       | 0%       |
| Part-time FTEF           | 5.2       | 5.0       | -13%     |

## Department Course Data (Attach data provided by IR or manually complete chart below)

| Course (ACTG) | 2010-2011 |       |         | 2011-2012 |       |         | Change % |       |         |
|---------------|-----------|-------|---------|-----------|-------|---------|----------|-------|---------|
|               | Enroll.   | Prod. | Success | Enroll.   | Prod. | Success | Enroll.  | Prod. | Success |
| <b>1A</b>     | 882       | 509   | 69%     | 978       | 524   | 65%     | 11%      | 3%    | -4%     |
| <b>1B</b>     | 475       | 475   | 76%     | 512       | 513   | 82%     | 8%       | 8%    | 6%      |
| <b>1C</b>     | 332       | 453   | 81%     | 371       | 464   | 86%     | 12%      | 2%    | 5%      |
| <b>51A</b>    | 75        | 500   | 92%     | 46        | 613   | 84%     | -39%     | 23%   | -8%     |
| <b>51B</b>    | 55        | 367   | 89%     | 40        | 533   | 92%     | -27%     | 45%   | 3%      |
| <b>51C</b>    | 22        | 293   | 95%     | 29        | 387   | 79%     | 32%      | 32%   | -16%    |
| <b>58*</b>    | N/A       | N/A   | N/A     | 114       | 571   | 92%     | N/A      | N/A   | N/A     |
| <b>60</b>     | 190       | 475   | 82%     | 157       | 471   | 81%     | -17%     | -1%   | -1%     |
| <b>64A</b>    | 125       | 563   | 78%     | 173       | 570   | 73%     | 38%      | 1%    | -5%     |
| <b>64B</b>    | 142       | 640   | 81%     | 119       | 619   | 80%     | -16%     | -3%   | -1%     |
| <b>65</b>     | 127       | 423   | 86%     | 152       | 405   | 80%     | 20%      | -4%   | -6%     |
| <b>66</b>     | 95        | 475   | 84%     | 84        | 420   | 89%     | -12%     | -12%  | 5%      |
| <b>67</b>     | 379       | 517   | 70%     | 380       | 519   | 73%     | 0%       | 0%    | 3%      |
| <b>68A</b>    | 68        | 453   | 66%     | 61        | 407   | 70%     | -10%     | -10%  | 4%      |
| <b>68B</b>    | 23        | 307   | 76%     | 40        | 267   | 76%     | 74%      | -13%  | 0%      |
| <b>68C</b>    | 32        | 478   | 88%     | 34        | 507   | 76%     | 6%       | 6%    | -8%     |
| <b>75*</b>    | N/A       | N/A   | N/A     | 153       | 459   | 85%     | N/A      | N/A   | N/A     |
|               |           |       |         |           |       |         |          |       |         |

\*new course in 2011-2012

### 1. 3 ENROLLMENT TRENDS

The Accounting Program's overall enrollment from 2011 to the 2012 academic year increased from 3,022 to 3,443 or 14%. Given a constant FT FTEF at 3.0 and a PT FTEF decrease of 14%, this trend indicates a higher efficiency in serving our students.

In terms of specific enrollment trends by course, our core courses, Actg 1A-1C, continue to grow significantly both in absolute numbers and as a percentage (11%, 8%, 12%, respectively). Other courses doing well are our computerized actg (actg 64A-B) and payroll (Actg 65), with a ~20% average increase.

Our intermediate accounting (Actg 51A-C) dropped by approximately 35% (avg). This is mainly due to the offering of less sections in the Fall and Winter quarters during the 2011-2012 academic year. Our tax sequence (Actg 67, 68A-C) showed an overall increase.

| Enrollment Rates by Ethnicity | 2010-2011 | 2011-2012 | %    |
|-------------------------------|-----------|-----------|------|
| <b>African-American</b>       | N/A*      | 145       | 4%   |
| <b>Asian</b>                  | N/A*      | 1,397     | 41%  |
| <b>Latino</b>                 | N/A*      | 425       | 12%  |
| <b>White</b>                  | N/A*      | 1,037     | 30%  |
| <b>Other</b>                  | N/A*      | 439       | 13%  |
| <b>TOTAL</b>                  | 2,828     | 3,443     | 100% |

N/A\*: Data not available

With respect to enrollment rates by ethnicity, the 2010-2011 data are not available. However, going forward, we will be able to comment on any trends reflected in the data in future years.

## 2. COMPLETION RATES

### Student Achievement: 2011-2012:

Anecdotally, students who do choose to enroll in our accounting classes usually fall into two categories:

- 1) Transfer-track students who are mostly pursuing a different, but related career objective, such as business administration.
- 2) Career Technical Education Track students who are pursuing/maintaining an accounting position, after completion of a number of classes.

The transfer-track student is usually not interested in accounting coursework beyond the core (Actg 1A-1C). The CTE track student in contrast makes up the bulk of those taking our non-core courses and who earned the certificate awards. With the State-mandated changes to the certificates, over the last few years, some confusion has set in, resulting in certificate awards reflecting an uneven pattern. In the current year, a significant drop-off in the awarding of certificates occurred (see above).

| Success Rates by Ethnicity | 2010-2011 | %  | 2011-2012 | %  | % Change |
|----------------------------|-----------|----|-----------|----|----------|
| <b>African-American</b>    | 32        | 41 | 69        | 52 | 11%      |
| <b>Asian</b>               | 950       | 80 | 1,086     | 82 | 2%       |
| <b>Latino</b>              | 180       | 60 | 253       | 64 | 4%       |
| <b>White</b>               | 572       | 77 | 778       | 79 | 2%       |
| <b>Other*</b>              | 405       | 67 | 308       | 65 | -2%      |
| <b>TOTAL</b>               | 2,139***  |    | 2,494**   |    | 17%      |

\* combined categories: Decline to State, Filipino, Native American, Pacific Islander

Given an overall enrollment of 3,443, the overall success rate for 2011-2012 is 72.4%[\*\*2,494/3,443], an overall increase of 17%, with the highest proportion attributable to the African-American demographic with an increase of 11% or an absolute increase of 37. Other demographics' success rates increased modestly, by between 2 and 4%, with the other category (\*combined) declining by approximately 2%.

\*\*\*The corresponding figure for 2010-2011 is not available. Note that the data provided for prior periods shows an overall success rate of 76%. However, the raw enrollment data for 2010-2011 is not consistent across academic years. Total Enrollment for 2010-2011 provided at the end of last year shows 2,828. At the end of 2011-2012, the enrollment data for the same 2010-2011 period shows 3,022 [source: Program Review Data for ACTG, Office of Instruction and Institutional Research].

With respect to degrees and certificate awards, only the CTEC certificate and payroll preparation figures increased. The remaining certificates dropped slightly in absolute terms. Since the base is small, the small drops generate large drops as percentages.

More importantly, the AA in Accounting awards dropped significantly, both in absolute numbers from 30 to 15 and as a percentage (-50%). Similarly, the Accounting Certificate of Achievement dropped from 7 to 2, a 71% drop. We attribute such drops to the changes recently required by the state with regards to the differences between transcriptable and non-transcriptable certificates. Although students knew that certificates would generally not be recorded in their transcripts, the State's official recognition of only transcriptable certificates has diluted the importance of other (non-transcriptable) certificates.

Additionally, the excessively long approval process of transcriptable certificates of achievement has had the effect of limiting the certificate offerings that would motivate students to pursue such certificates. As mentioned above, the CPA Exam Preparation Certificate of Achievement submitted 2 academic years prior has yet to be approved.

### **3. Productivity**

From a productivity perspective, the department has increased from 488 down to 498, a 2% increase. Although the course outline for most our courses reflects 5-unit classes, the actual workload is well beyond the 60 hours of WSCH per student. Our course outlines include computerized accounting, writing, presentation, and group work that is not taken into account in neither the seat count nor the class unit-load.

Additionally, with the ever-increasing complexity experienced in the accounting field over the last few years, the skills demanded by industry have changed. There is a now a higher emphasis on not just technical accounting skills, but also communication, interpersonal, collaboration, research, and problem-solving skills. The accounting department has responded by explicitly integrating these additional skills sets in most, if not all, our accounting coursework.

The heavier load has a negative impact on enrollment, as less than serious students choose not to enroll or persist in our program. Yet our enrollment continues to grow. Even if our productivity is not yet at the college goal of 546, our productivity increase of 10-points indicates the excellent result in the right direction.

### **4. Course Offerings**

We offer a robust curriculum which addresses the various academic objectives of our students (refer to Alignment to Mission above). We offer transfer-track and career-track coursework that offers pathways to both professional-level and technical level accounting jobs or careers. We can categorize our coursework into 2 groupings: Core and CTE:

#### **Core - Foundation**

Our core coursework consists of Financial Accounting (Actg 1A, 1B, and 1C) and Tax Accounting (Actg 67). These are the entry courses into our profession and are the foundation for further accounting work. Actg 1A and 1B are fully transferable to most universities, including the UC and CSU systems.

#### **Actg 1A, 1B**

In financial accounting the focus is on the development, analysis, and relationship of the four primary financial statements and the accounting treatment related to the three main forms of business: proprietorships, partnerships (including LLC's), and corporations. The curriculum includes the accounting cycle and accounting for the asset (cash, receivables, inventory, property, plant and equipment, and other accounts), liability (current and long term (bonds)), and equity accounts (PIC, RE, and comprehensive income accounts).

#### **Actg 1C**

In managerial accounting the course covers cost, management, business, and other concepts such as cost systems, cost behavior, budgeting, variance analysis, differential costs and performance evaluation, as well as capital decision-making, cash flow analysis, and the time value of money.

#### **CTE**

Actg 60, 64A, 64B, and 65 are geared mostly towards career, technical level accounting work. These courses also provide specific hands-on practical skills sets which are essential for more advanced accounting work.

Over the next 2-3 academic years, we plan to add to these offerings, since there is a dire need to develop courses that address other practical skills that employers are now demanding (business "soft", research, communication, and project management skills).

#### **Actg 60**

Pre-professional accounting course introducing the theory of double-entry bookkeeping/accounting. Emphasis on basic accounting cycle, elementary accounting principles and procedures, and financial records.

**Actg 64A, 64B**

Two modules in computerized accounting practice are offered for students who have completed one quarter of accounting or who have had accounting experience. These practice modules review designing service and merchandising accounting systems, journal and general ledger work, and financial statements. One module includes analysis and solving of accounting problems using spreadsheet software. QuickBooks software is used to journalize and post accounting transactions and prepare financial statements.

**Actg 65**

The payroll accounting course presents basic payroll-related concepts and procedures used in business today and provides practice in recording procedures and preparation of payroll taxes.

The Actg 51 and 68 series as well as Actg 52, 53, 58, 59, 66, 75, 76 provide students with more advanced accounting coursework which addresses the needs of working adults who are interested in deepening their formal accounting education, to either progress in their careers or change careers altogether. Another demographic we serve with these courses are working accountants who are pursuing the CPA designation, which includes the CPA Exam. The AICPA, which administers this national exam, requires 45 semester units of coursework in business, inclusive of 24 units in accounting. All our accounting courses satisfy this unit-requirement for taking the CPA Exam.

**Actg 51A, 51B, 51C**

Intermediate accounting takes the same topics as financial accounting, but a deeper level. This course reviews financial accounting standards, the conceptual framework underlying financial accounting, accounting information processing systems, and the resulting four financial statements: balance sheet, income statement, stockholders equity statement, and cash flows statement. A deeper and more expanded coverage of accounting for various asset, liability, equity, revenue, and expense accounts is included. Additionally, this course teaches accounting for specialized areas: investments, income taxes, pensions and post-retirement benefits, and leases. Other topics also included are the time-value of money, revenue recognition, accounting changes and error analysis, and disclosure in financial reporting.

**Actg 52 (pending approval)**

Advanced Accounting presents financial accounting theories and practices related to business combinations and consolidated financial reporting. This includes the development of complex business structures and forms of business combinations; consolidated financial reporting for intercorporate acquisitions and operations; and the accounting for transactions of affiliated companies. Also includes accounting and reporting issues in the multinational business environment. Accounting theory and practice related to the formation, operation and liquidation of partnerships is covered.

**Actg 53 (pending approval)**

Financial Statement Analysis develops a set of core skills essential to financial statement analysis. We cover strategic ratio analysis, cash flow analysis, forecasting, proforma financial statements, and firm valuation using discounted cash flow and residual income techniques. The course emphasizes the practical application of the material using a combination of lecture and hands-on examples.

**Actg 55 (pending approval)**

Financial Reporting: Study of various changes affecting the accounting professional related to accounting and financial reporting. Topics include a review of selected FASB Emerging Issues Task Force (EITF) Consensus Opinions, FASB Staff Positions (FSPs), recent accounting developments affecting reporting information regarding financial performance, the statement of cash flows, fair value reporting, pensions, leases, the international convergence project, and more.

**Actg 58**

The auditing course covers the contemporary auditing environment, auditing profession, and the principle, and practices of financial statement audit. Topics include auditing, attestation and assurance services, Generally Accepted Auditing Standards (GAAS), attestation standards, professional ethics,

Sarbanes-Oxley Act 2002 regulatory requirements, internal controls and audit risk, audit planning, procedures, evidence, documentation and report writing.

**Actg 59 (pending approval)**

The fraud examination course covers important topics associated with modern forensic accounting and fraud examination. Topics include an examination of the various types of occupational fraud, as well as the techniques to prevent and detect fraud in organizations. In addition, students learn principals of fraud examination including who and why individuals commit fraud.

**Actg 66**

The cost accounting course examines accounting for materials, labor, overhead, standard costs, job-order cost, process costs, budgets including capital expenditure budget, and cost analyses for decision-making.

**Actg 67, 68A, 68B, 68C**

The tax accounting courses reviews aspects of Federal income tax laws as they relate to individual, partnership, corporation, estate, trust, and gift taxation. Topics include gross income; exempt income; business and non- business deductions; deductions for adjusted gross income, such as IRAs, moving expenses, and Keoghs; how to calculate the income tax returns for individual, partnership, and corporations; other taxes; credits against the tax; and various schedules and forms. The advanced tax accounting courses prepare students to take the Enrolled Agent Exam.

**Actg 76 (pending approval)**

Ethics in Accounting: Study of professional ethics for accounting from a business and philosophical perspective in context of financial statement frauds such as Enron. Topics include nature of accounting, ethical behavior in accounting, ethical theory, rules of the code of conduct, ethics of tax accounting and ethics of the auditing function.

**5. Curriculum and SLOS**

All our courses are up to date with respect to Title 5.

With respect to our Program SLOS or PLOS align to the two types of content required for accountants: theoretical content knowledge and application methods.

- Students will be able to explain accounting terminology, concepts, principles, and frameworks.
- Students will be able to perform accounting-related calculations and demonstrate the ability to use methods and /or procedures to solve accounting problems.

We have also developed course-level SLOS for each course in our curriculum that align directly to our PLOS and ILO's.

Since we believe that our foundation courses are essential to success in further accounting work, we have also developed deeper SLOS in our foundation courses, Actg 1A, 1B, and 1C. We are implementing SLOS at the unit level (chapter or set of topics) (ULOS). The related assessments and pedagogy are directly aligned to these unit-level slos. That is we teach and assess, based on the ULOS.

As a department, we discuss and agree on the ULO's and develop guidance that faculty can use to generate the assessments which are used to reflect on their classes. We require each faculty member to submit assessment results each quarter they teach a class, reflecting on their results after the last quarter (once per academic year) in which they teach a course. In the 2012-2013 academic year, the department is also offering to all faculty a training session on how to implement the SLO process.

Faculty are reminded via an announcement within the ETUDES departmental site to follow the Course Outline of Record.

**6. BASIC SKILLS**

## 7. TRANSFER PROGRAMS

Transfer Programs (if applicable). For more information about the Core Mission of Transfer, see the Transfer Workgroup website: <http://foothill.edu/president/transfer.php>

- a. Please analyze and discuss Transfer data regarding this program.
- b. Please analyze and discuss Articulation data regarding this program.
- c. Please discuss the status of your program's AS-T or AA-T degrees.

## 8. WORKFORCE PROGRAMS

Workforce Programs (if applicable). For more information about the Core Mission of Workforce, see the Workforce Workgroup website:

<http://www.foothill.edu/president/workforce.php>

- d. Education Code section 78016 requires that colleges review the effectiveness of Career Technical Education (CTE) programs. Verify that this program:
  - i. Continues to meet a documented labor market demand as referenced by industry/occupational report provided.
  - ii. Does not represent unnecessary duplication of other manpower training programs in the college's service area.
  - iii. Is of demonstrated effectiveness as measured by the employment and completion success of its students.
  - iv. Please analyze and comment on average salary/wage data in the region.

As with most, if not all, community colleges across the country, there are two general tracks that accounting students usually pursue namely transfer or career technical education (CTE). Transfer-track students have the primary objective of moving on to 4-year institutions in pursuit of professional degrees in business and/or accounting, while CTE students usually secure a job soon after completing their coursework, and apply their accounting knowledge in technical level accounting positions. Other CTE-track students may be working adults (non-traditional) from other fields and disciplines who have decided to maintain their current job or re-train to altogether change their current careers. Some of them take our accounting courses to fulfill the requirements set by the California Board of Accountancy in becoming a Certified Public Accountant. Our curriculum is designed to fit the needs of the various objectives described above.

Based on a 2011 report by the Economic Modeling Specialists Inc. (ESMI), the accounting field provides jobs directly in accounting or related fields numbering approximately 21,102 in Santa Clara and San Mateo counties alone. The same report states that the projected jobs in 2015 will amount to 22,366, a job growth of about 362 or 1.2%.

- e. Program accreditation (Please describe your program accreditation: the agency, the frequency of the process and the current status of the program by the accrediting body.)

We do not require accreditation. However, all our coursework satisfies the unit-requirement to sit for the CPA Exam.

- f. Service to the community: Please describe community service, outreach and special projects or initiatives that the program provides.

Our department will be taking part in the Central County Occupational Center (CCOC) business academies, starting in the Spring of 2013.

Outcomes assessments: Please describe additional means of outcomes assessment for the program, such as graduate surveys, alumni surveys, employer surveys, national and state licensing board exams, etc.

Anecdotally, we are often mentioned as the top community college in terms of students passing the CPA exam. The AICPA, who administers the exam, publishes a listing of the top schools from which exam-takers completed their coursework.

- g. Please attach minutes from your advisory board meeting(s) and discuss key issues, outcomes and action plans as a result of these meetings. None, since not enough resources to manage our accounting advisory board.

## **9. STUDENT EQUITY**

Student Equity: Foothill-De Anza Community College District Board policy and California state guidelines require that each California community college submit a report on the college's progress in achieving equity in five specific areas: access, course completion, ESLL and basic skills completion, degree and certificate completion, and transfer. For the latest draft of the Student Equity Report, please see the ESMP website:

<http://foothill.edu/staff/irs/ESMP/index.php>

- h. To better inform the Student Equity efforts at Foothill College, please comment on any current outcomes or initiatives related to increasing outreach, retention and student success of underrepresented students in your program.

The accounting department recently completed articulation agreement (Actg 60) with the Central County Occupational Center (CCOC). Actg 60 will be the bridge course between local high schools and our accounting program. We are currently in discussions to articulate Actg 60 directly with local high schools, such as Wilcox High Schools, in Mountain View.

Note that we are also preparing to join the business academies at CCOC in the Spring of 2013, offering accounting for the first time.

## **10. INNOVATION**

Innovation: Please comment on any innovative initiatives within your program, this could include areas regarding sustainability, stewardship of resources, collaboration, grants and/or curriculum.

Our curriculum has been developed in direct response to what the accounting industry demands of our student graduates either directly after they complete our programs or via transfer schools. Our main innovation is the breadth of our course offerings and the rigor of our coursework, especially in terms of our online program, which is top-notch.

## Section 2. Learning Outcomes Assessment Summary

2.1. Attach 2011-2012 Program Level – Four Column Report for PL-SLO Assessment from TracDat, please contact the Office of Instruction to assist you with this step if needed. See attached at end of document

2.2 Attach 2011-2012 Course-Level – Four Column Report for CL-SLO Assessment from TracDat

## Section 2 Continued: SLO Assessment and Reflection

2.3 Please provide observations and reflection below.

### 2.3.a Course-Level SLO

1. Give an assessment of the past three years of annual Course Level SLO reflections.  
See attached at end of document

2. If your program has other outcomes assessments at the course level, comment on the findings.

### 2.3.b Program-Level SLO

1. What summative findings can be gathered from the Program Level Assessments?

The focus of our PLO's are on the core courses, Actg 1A, 1B, and 1C. We have met our targets in most cases. Our students have demonstrated success (70%+) in learning theory at the awareness and/or descriptive level (cognition levels 1 and 2) and applying their learning to problem-solving activities (cognition level 3).

In addition, we have an inactive 3<sup>rd</sup> PLO, which addresses the soft-skills required by all accountants, namely research, communication, collaboration, project development skills (cognition level 4 and 5). In the current academic year, we are not officially reflecting on this PLO. However, most of our courses include this work and our instructors informally assess and reflect on these activities.

2. How has assessment of program-level student learning outcomes led to certificate/degree program improvements?

Some of the soft-skill development will be implemented via new courses that are taught or cross-listed with the business department. For example, the new Business Communications (BUSI 53A) and Financial Statement Analysis Actg 53) classes will be an effort in response to findings from our PLO reflection process.

3. If your program has other outcomes assessments at the program level, comment on the findings.

2.4 Annual Action Plan and Summary: Using the information above, list the program's action steps, the related Core Mission objective, SLO assessment data and the expected impact on student success.

| Action Step   | Related SLO assessment (Note applicable data) | Related ESMP Core Mission Goals (Basic Skills, Transfer, Work Force, Stewardship of Resources) | How will this action improve student learning/success?                                 |
|---|---|--|--|
| <b>2</b> Further Develop Unit Learning Outcomes (ULOS) for the following core classes: 1A, 1B, 1C |   | Transfer and Workforce   | Further align pedagogy, including assessment to the demands of employers in our field. |
| <b>2</b> Develop Unit Learning Outcomes (ULOS) for the non-core accounting classes                |   | Transfer and Workforce   | Further align pedagogy, including assessment to the demands of employers in our field. |
| <b>3</b> Develop and Apply assessment method consistently across faculty                          | To Be Determined                              | Transfer and Workforce   | Assessment Validity and Reliability  |

### **Section 3: Program Goals and Rationale**

Program goals should be broad issues and concerns that incorporate some sort of measurable action and should connect to Foothill's core missions, Educational & Strategic Master Plan (ESMP), the division plan, and SLOs. Goals will be linked to resource requests.

#### 3.1 Previous Program Goals from last academic year

| Goal  | Original Timeline | Actions Taken                                     | Status/Modifications  |
|---|-------------------|---|---|
| <b>1</b> Release time for Dept. Chair   | On-going          | None, no budget                                   | Substantial workload performed by department chair and other accounting faculty |
| <b>2</b> Instructional Assistant  | On-going          | None, no budget                                   |   |
| <b>3</b> Tutorial services for accounting students, especially for those online and for our underrepresented student population | On-going          | Tutorial services provided by our tutorial center |   |
| <b>4</b> Accounting Lab   | On-going          | None, no budget                                   |   |
| <b>5</b> Departmental/Division resource person for development of departmental learning objects                                 | On-going          | None, no budget                                   | Substantial workload performed for free accounting faculty                      |

#### 3.2 New Goals: Goals can be multi-year

| Goal   | Timeline (long/short-term) | Supporting Action Steps from section 2.4 (if applicable) | How will this goal improve student success or respond to other key college initiatives  |
|--|----------------------------|--|---|
| <b>1)</b> Instructional Assistant: Departmental/Division resource person for development of departmental learning objects. | On-going                   | All 3 action steps under 2.4                             | Assessments require the development of curriculum, inclusive of assessments, that are directly aligned to SLOs. Assistance is needed both in the development of accounting-specific curriculum and in the data analysis that results from the SLOs process. |
| <b>2)</b> Office space for Actg  | On-going                   |  | An accounting lab   |

|  |           |  |  |
|--|-----------|--|--|
| Lab  |           |  | would provide the facilities/resources to offer accounting-specific training.  |
| <b>3)</b> Release time for Accounting Department Chair     | On-going  |  | The department chair and accounting faculty will not be able to continue to support the growth or even maintain the current level of administrative activities without freeing up time specifically to the management of the department. |
| <b>4)</b> Develop new certificates that are transcriptable | 2012-2015 |  | CTE students especially demand evidence of completion of pertinent coursework for employment purposes.   |
| <b>5)</b> Develop Associate-Transfer Degree per (SB 1440)  | 2012-2015 |  | Transfer-track students demand efficient transfer of coursework to transfer schools.   |

#### Section 4: Program Resources and Support

4.1 Using the tables below, summarize your program's unfunded resource requests. Refer to the Operations Planning Committee website: <http://foothill.edu/president/operations.php> for current guiding principles, rubrics and resource allocation information.

##### Full Time Faculty and/or Staff Positions

| Position                | \$ Amount | Related Goal from Table in section 3.2 |
|-------------------------|-----------|--|
| Instructional Assistant | 45,000    | Goal 1                                 |
|                         |           |  |
|                         |           |  |

##### Unbudgeted Reassigned Time (calculate by % reassign time x salary/benefits of FT)

| Position           | \$ Amount | Related Goal from Table in section 3.2 |
|--------------------|-----------|--|
| Departmental Chair | 8,000     | Goal 3                                 |
|                    |           |  |
|                    |           |  |

## One-time B Budget Augmentation

| Description | \$ Amount | Related Goal from Table in section 3.2 |
|-------------|-----------|--|
|             |           |  |
|             |           |  |
|             |           |  |

## Ongoing B Budget Augmentation

| B Budget FOAP | \$ Amount | Related Goal from Table in section 3.2 |
|---------------|-----------|--|
|               |           |  |
|               |           |  |
|               |           |  |
|               |           |  |

## Facilities and Equipment

| Facilities/Equipment Description | \$ Amount | Related Goal from Table in section 3.2 |
|----------------------------------|-----------|--|
| Accounting Software: Quickbooks  | \$1,000   | Goal 2                                 |
|                                  |           |  |
|                                  |           |  |

## Section 5: Program Strengths/Opportunities for Improvement

5.1 Use the matrix provided below and reflect on the program relative to students' needs, briefly analyze the program's strengths and weaknesses and identify opportunities and challenges to the program. Consider external and internal factors, such as demographic, economic, educational, and societal trends. Some considerations may include current and future demand for the program, similar programs at other comparable institutions, and potential auxiliary funding.

|                   | INTERNAL FACTORS  | EXTERNAL FACTORS  |
|-------------------|---|---|
| <b>Strengths</b>  | Robust program offerings, pedagogically-aligned to SLOS, teaching methods, and assessments.<br><br>The accounting department's success and growth over the last few years is largely owed to the online component of our program. | Example: Program has an excellent reputation with local employers and 4-year universities – excellent performance anecdotally reported. |
| <b>Weaknesses</b> | Program has no administrative support. We offer a large program, which requires   | We have begun partnering with high schools, but have much work to do in this area.  |

|                      |  |  |
|----------------------|--|--|
|                      | administrative support to manage it. So far, no funding has been provided by the college, especially in the area of course and degree development and SLO data analysis.   | With respect to partnering down-stream is virtually non-existent. We need a formalized and institutionalized process for partnering with transfer schools and employers.   |
| <b>Opportunities</b> | The growth in the entrepreneurship program (business department) requires a substantial portion related to accounting, which we have informally participated over the last few years. However, a more formalized partnership is required for the entrepreneurship program to develop and grow. | Recent State legislation will significantly increase demand for accounting courses. The State Board of Accountancy has passed new educational requirements increasing the number of units needed to become a licensed CPA, from 120 to 150 semester. This means that the full coursework requirement for the CPA License can be taken at community colleges. There is a very high demand for this accounting coursework. The effective date for this change is Jan 1, 2014 |
| <b>Threats</b>       | Excessively-long curriculum approval processes prevent our programs to quickly address competitive pressures.  | Private school's scheduling capabilities are more flexible than our quarter-system allows.   |

## 5.2 Address the concerns or recommendations that were made in prior program review cycles.

As the matrix above reflects, are weaknesses and threats are:

- Lack of administrative support, mostly to manage SLO's, if we are to make that process more than simply a compliance exercise.
- Lack of partnering both upstream with high schools and downstream with transfer schools and employers.
- Excessively-long curriculum approval processes.
- Competitive pressures by other educational outfits, especially for-profits who are more responsive to market needs.

5.3 What statements of concern have been raised in the course of conducting the program review by faculty, administrators, students, or by any member of the program review team regarding overall program viability? None. We are growing the program in direct response to the demand for courses in the accounting field. Our enrollment is healthy. Currently, we do not have reasons to expect a drop in demand for our coursework, but only if we continue to offer the breadth of coursework that we are offering.

## 5.4 After reviewing the data, what strengths or positive trends would you like to highlight about your program?

Our strengths rely on the following:

- 1) Breadth of offerings, especially in the CTE track part of the program. We are highly competitive in the region, if not the state.
- 2) Online delivery: We have developed a top-notch online program, which enables students to access our course offerings. This medium is especially effective for non-traditional students who may not otherwise be able to attend college.
- 3) The quality of our faculty, in terms of professional background and experience serves our students well.

## Section 6: Feedback and Follow Up

This section is for the Dean to provide feedback.

**6.1 Strengths and successes of the program as evidenced by the data and analysis:**

The Foothill College Accounting Program is a vibrant and growing academic discipline that has grown over the last three years due to a curriculum that is up-to-date and relevant, talented faculty, and strong connection between learning and job attainment and or career advancement. The program enrollment has grown 14 percent in one year, and student success has also grown 11 percent, with underrepresented groups seeing improvement in student success. The program is divided into two primary audiences, a transfer track group that does not seek certificates and stays within the 1A, 1B and 1C courses, and a career focused group that takes a wider range of courses and seeks the associate degree and non-transcriptable certificates. Many students in this category take the CPA exam and receive the CTEC certificate. While associate degrees have declined from year to year, CTEC certificates have increased slightly. Changes in the composition of some certificates may have played a role in fewer students seeking them. Productivity for the program is strong, at 498, and many classes are capped at 35 preventing higher productivity. Student Learning Outcomes have been identified for all courses and they have been linked to Institutional Learning Outcomes. Faculty are in agreement with the SLOs and much dialogue exists regarding improvement of student learning and keeping content tied to industry standards and practices.

The program has put forth a new transcriptable certificate, the CPA Exam Preparation Certificate of Achievement, and is patiently waiting for state approval.

The program is in excellent shape and through very difficult budget times has grown and flourished through high quality teaching, program development in terms of SLOs, and curriculum work. A new certificate is awaiting approval from the State which should attract higher number of degree seeking accounting students.

**6.2 Areas of concern, if any:**

The program has no advisory board at this time. A lack of resources was cited in the program review. In order to maintain CTE funding an advisory board must be maintained. This is an area for development in 2013-2014, with the Dean's support.

The program has requested an instruction assistant to assist with SLO work and curriculum development. More information is needed in terms of how this position would function in relation to faculty led curriculum and SLO work.

The program cites a lack of administrative support for SLO work. It is unclear what type of administrative support they require, which would be unique to their program. All faculty and academic departments must maintain SLOs and perform this work as part of the faculty purview of curriculum and assessment. More information is needed here.

The program has seen a decline in degrees attained and cites the long curriculum approval process and the reason fewer students have attained degrees. There are other issues present most likely and more research is needed in this area to discover why fewer degrees are being granted, given the high department enrollment and growth over the last two years. With new transcriptable certificates recently approved, the program should look at

marketing these to students and informing current students of the degrees available to them.

**6.3 Recommendations for improvement:**

Create small advisory board made up of local accounting business owners and executives in 2013-2014 and hold one initial meeting by Fall 2013.

**6.4 Recommended Next steps:**

- Proceed as planned on program review schedule
- Further review/Out of cycle in-depth review

### **Section 7: Feedback and Follow Up**

This section is for the Vice President to provide feedback.

**7.1 Strengths and successes of the program as evidenced by the data and analysis:**

The accounting faculty are very dedicated and talented teachers who are involved at the state level, as well as on campus. Their curriculum is innovative, and the enrollment in the program is excellent.

**7.2 Areas of concern, if any:**

The degree completion has decreased, and more analysis would be beneficial.

The program goals in this document reflect requests for resources, rather than goals. A request for administrative support for curriculum and SLOs for example, is a request for a position or funding, but is not a departmental goal. I would suggest that the next program review place more emphasis on goals and direction for the program.

The program review states that there are not resources for an advisory committee. However, the department has regularly received Perkins funds that are ear marked for CTE programs and annual advisory committee meetings are mandatory in order to be eligible for these funds.

**7.3 Recommendations for improvement:**

Hold annual advisory committee meetings as required, and carefully review program completion data.

**7.4 Recommended Next steps:**

- Proceed as planned on program review schedule
- Further review/Out of cycle in-depth review

Upon completion of section 7, the Program Review should be returned to department faculty and staff for review, then submitted to Instruction and Institutional Research for public posting. See timeline on page 1.

# Unit Course Assessment Report - Four Column

## Foothill College

**Mission Statement:** A well-educated population being essential to sustaining and enhancing a democratic society, Foothill College commits itself to providing access to outstanding educational opportunities for all of our students. Whether through basic skills, career preparation, lifelong learning, or transfer, the members of the Foothill College community are dedicated to the achievement of learning and to the success of our students. We affirm that our unwavering dedication to this mission is critical to the prosperity of our community, our state, our nation, and the global community to which all people are members.

| Course-Level SLOs   | Means of Assessment & Target / Tasks  | Assessment Findings/Reflections   | Action Plan & Follow-Up  |
|---|---|---|--|
| <p>Department - Accounting (ACTG) - ACTG 1A<br/>- FINANCIAL ACCOUNTING I - SLO 1 -<br/>Theory - Explain financial accounting terminology, concepts, principles, and frameworks. [SLO1a:Theory]. (Created By Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b><br/>End of Academic Year</p> <p><b>Course-Level SLO Status:</b><br/>Active</p>   | <p><b>Assessment Method:</b><br/>25 MC Questions</p> <p><b>Assessment Method Type:</b><br/>Departmental Questions</p> <p><b>Target:</b><br/>70%</p>       | <p>01/23/2012 - In the two sections where enrollment was 36 and 23 respectively the average comprehensive test score was 73% and 70% with a highest/lowest test score of 98%/36% and 96%/14% respectively. Highest scoring chapters were 2,4,5 and 8 (5 &amp; 8 tied with 86%)/1,2 and 8 for the other section. The lowest scoring chapters were 3,4 and 7/3,4 and 5. In particular students had trouble with being clear on distinguishing between types of accounts, the effects of leaving off adjustments, borrowing money and rules regarding freight in and out.</p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p> |  |
| <p>Department - Accounting (ACTG) - ACTG 1A<br/>- FINANCIAL ACCOUNTING I - SLO 2 -<br/>Application - Perform related calculations and demonstrate the ability to use methods and /or procedures to solve financial accounting problems. (Created By Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b><br/>End of Academic Year</p> <p><b>Course-Level SLO Status:</b><br/>Active</p> | <p><b>Assessment Method:</b><br/>25 MC Questions</p> <p><b>Assessment Method Type:</b><br/>Departmental Questions</p> <p><b>Target:</b><br/>70%</p>       |   |  |
| <p>Department - Accounting (ACTG) - ACTG 1B<br/>- FINANCIAL ACCOUNTING II - SLO 1 -<br/>General Theory - Explain financial accounting terminology, concepts, principles, per learning objective) - FORMATIVE</p>  | <p><b>Assessment Method:</b><br/>20+ Theory questions by chapter (5 questions per hour of instruction; at least 1 per learning objective) - FORMATIVE</p> | <p>03/29/2012 - RESULTS SLO 1<br/>Explain financial accounting terminology, concepts, principles, and frameworks. [Theory].</p>   | <p>05/10/2012 - Split ch 11 topics and/or extend coverage time from 1 week to 2.</p> |

| Course-Level SLOs  | Means of Assessment & Target / Tasks  | Assessment Findings/Reflections   | Action Plan & Follow-Up |
|--|---|---|-------------------------|
| <p>and frameworks. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p> | <p><b>ASSESSMENT</b></p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p> <p><b>Target:</b><br/>70% of students will correctly respond to 70% of the questions used in the assessment.</p> | <p>Assessment Method: Formative quizzes in MAL; approximately 5 assessment items per hour of instruction, no objective questions in summative assessments (all problems)</p> <p>Settings: Unlimited time; 3 Attempts; Randomly-drawn questions from preselected question pools different questions fed within each attempt score displayed after submission, including key</p> <hr/> <p>Unit Learning Outcome: # of Submissions   scores and % &gt;= 70%, 80%</p> <hr/> <hr/> <p>ULO 9: Accounting for Non-Current Assets 50   45, 39   90%, 78%</p> <p>ULO 10: Accounting for Current Liabilities 56   54, 49   96%, 88%</p> <p>ULO 11: Accounting for Long-Term Liabilities 61   41, 32   67%, 52%</p> <p>ULO 12: Accounting for Corporate Transactions (Equity) 54   53, 48   98%, 89%</p> <p>ULO 13: Accounting for Corporate Transactions (Equity Part 2) 53   43,40   81%, 75%</p> <p>ULO 14: Preparing a Statement of Cash Flows 53   47, 43   89%, 81%</p> <p>ULO 15: Performing Financial Statement Analysis 50   48, 45   96%, 90%</p> <p>ULO S: Accounting for Investments</p> <p>ULO P: Accounting for Partnership Transactions</p> <hr/> <p>Sum TOTAL 377   331, 296   88%, 79%</p> <hr/> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p> <p><b>GE/IL-SLO Reflection:</b></p> |                         |

| Course-Level SLOs | Means of Assessment & Target / Tasks | Assessment Findings/Reflections   | Action Plan & Follow-Up   |
|-------------------|--------------------------------------|---|---|
|                   |                                      | <p>Ch 11 is still the most challenging chapter. Students met the target of 70% in all other chapters, except for Long-term liabilities. We need to maybe split the chapter or extend the time on it.</p> <p><b>Related Documents:</b><br/> <a href="#">nava_results_1Bw12r2.xls</a></p> <p>12/15/2011 - RESULTS SLO 1 Explain financial accounting terminology, concepts, principles, and frameworks. [Theory].</p> <p>Assessment Method: Formative quizzes in MAL; approximately 5 assessment items per hour of instruction, no objective questions in summative assessments (all problems).</p> <p>Settings: Unlimited time; Unlimited Attempts; Randomly-drawn questions from preselected question pools different questions fed within each attempt score displayed after submission, including key</p> <hr/> <p style="text-align: right;">Unit</p> <p>Learning Outcome: # of Submissions   scores and % &gt;= 70%, 80%</p> <hr/> <p style="text-align: right;">ULO 9:</p> <p>Accounting for Non-Current Assets 25   22, 20   88%, 80% ULO 10: Accounting for Current Liabilities 26   23, 20   88%, 77% ULO 11: Accounting for Long-Term Liabilities 21   19, 18   90%, 86% ULO 12: Accounting for Corporate Transactions (Equity) 20   18, 18   90%, 90% ULO 13: Accounting for Corporate Transactions (Equity Part 2) 20   17, 15   85%, 75% ULO 14: Preparing a Statement of Cash Flows 21   18, 16   86%, 76% ULO 15: Performing Financial Statement Analysis 20   17, 15   85%, 75% ULO S: Accounting for Investments ULO P: Accounting for Partnership Transactions</p> <hr/> <p style="text-align: right;">Sum</p> | <p>05/11/2012 - Performance on all chapters was consistent, averaging in the middle 80%. With such a result, we decided to reduce the number of attempts from UNLIMITED to 3 attempts to maybe reduce any gamesmanship of the system.</p> <hr/> |

| Course-Level SLOs  | Means of Assessment & Target / Tasks   | Assessment Findings/Reflections  | Action Plan & Follow-Up  |
|--|--|--|--|
|  |  | <p>TOTAL 153   134, 122   88%, 80%</p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p> <p><b>Related Documents:</b><br/><a href="#">nava_results_1Bf11r2.xls</a></p>  |  |
| <p>Department - Accounting (ACTG) - ACTG 1B</p> <p>- FINANCIAL ACCOUNTING II - SLO 2 -</p> <p>Application - Perform related calculations and demonstrate the ability to use methods and /or procedures to solve financial accounting problems. (Created By Department - Accounting (ACTG))</p> | <p><b>Assessment Method:</b><br/>Problem-Solving Tasks by chapter (at least 1 per learning objective) - FORMATIVE ASSESSMENT</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p> <p><b>Target:</b><br/>70% of students will correctly solve 70% of the problem-solving tasks</p> | <p>03/29/2012 - RESULTS SLO 2</p> <p>Perform related calculations and demonstrate the ability to use methods and /or procedures to solve financial accounting problems [Application]</p> <p>Assessment Method: Formative exercises and problems in MAL; approximately 1 assessment item per learning objective</p>       | <p>05/10/2012 - None for the moment, focus on improving theory (SLO 1)</p> |
| <p><b>Course-Level SLO Status:</b><br/>Active</p>  |  |  |  |
|  |  | <p>Summative Midterm (ch 9-11) and Final (ch 9, 11, 12-15)</p> <p>M1: 10 exercises: 3 ch 9, 3 ch 10, 4 ch 11 - major LO's covered (1 attempt, 120min, scrambled, algorithmic)</p> <p>FINAL: 8 exercises: 1 ch 9, 1 ch 11, 2 ch 12, 3 ch 13, 2 ch 14 - major LO's covered (1 attempt, 120min, scrambled, algorithmic)</p> |  |
|  |  | <p>Settings: Unlimited time; 3 Attempts; ALGORITHMIC HW Items, paralleling assigned hw items presented in Modules score displayed after submission, including key</p>  |  |
|  |  | <p>Unit Learning Outcome # of Submissions   scores and % &gt;= 70%, 80%</p>  |  |

| Course-Level SLOs | Means of Assessment & Target / Tasks | Assessment Findings/Reflections   | Action Plan & Follow-Up |
|-------------------|--------------------------------------|---|-------------------------|
|                   |                                      | <p>ULO 9: Accounting for Non-Current Assets 62   55, 53   89%, 85%</p> <p>ULO 10: Accounting for Current Liabilities 58   53, 52   91%, 90%</p> <p>ULO 11: Accounting for Long-Term Liabilities 62   56, 53   90%, 85%</p> <p>ULO 12: Accounting for Corporate Transactions (Equity) 58   57, 51   98%, 88%</p> <p>ULO 13: Accounting for Corporate Transactions (Equity Part 2) 59   58, 56   98%, 95%</p> <p>ULO 14: Preparing a Statement of Cash Flows 58   55, 53   95%, 91%</p> <p>ULO 15: Performing Financial Statement Analysis 54   51, 47   94%, 87%</p> <p>ULO S: Accounting for Investments</p> <p>ULO P: Accounting for Partnership Transactions</p> <hr/> <p>Sum TOTAL 411   385, 365   94%, 89%</p> <hr/> <p>SUMMATIVE EXAMS</p> <p>M1: Ch 9-11 89%;</p> <p>FINAL: Ch 12-15: 81%;</p> <hr/> <p>Overall: 85%</p> <hr/> <p>Summative Exams Coverage</p> <p>M1 1 E9-13 (similar to) Measure the cost of a plant asset 2m 6s</p> <p>1 E9-14 (similar to) Measure the cost of a plant asset</p> <p>1 E9-15 (similar to) Measure the cost of a plant asset</p> <p>2 E9-16 (similar to) Account for depreciation</p> <p>2 E9-17 (similar to) Account for depreciation</p> <p>2 E9-18 (similar to) Account for depreciation</p> <p>2 E9-19 (similar to) Account for depreciation 4m</p> |                         |
|                   |                                      |   |                         |

| Course-Level SLOs | Means of Assessment & Target / Tasks | Assessment Findings/Reflections   | Action Plan & Follow-Up |
|-------------------|--------------------------------------|---|-------------------------|
|                   |                                      | <p>2s</p> <p>3 E9-20 (similar to) Record the disposal of an asset by sale or trade</p> <p>3 E9-21 (similar to) Record the disposal of an asset by sale or trade 5m 16s</p> <p>3 E9-22 (similar to) Record the disposal of an asset by sale or trade</p> <p>4 E10-8 (similar to) Account for current liabilities of known amount</p> <p>4 E10-9 (similar to) Account for current liabilities of known amount</p> <p>4 E10-10 (similar to) Account for current liabilities of known amount</p> <p>4 E10-11 (similar to) Account for current liabilities of known amount</p> <p>5 E10-12 (similar to) Account for current liabilities that must be estimated</p> <p>6 E10-14 (similar to) Journalize basic payroll transactions 4m 34s</p> <p>7 E11-13 (similar to) Journalize transactions for long-term notes payable and mortgages payable</p> <p>7 E11-14 (similar to) Journalize transactions for long-term notes payable and mortgages payable</p> <p>8 E11-15 (similar to) Describe bonds payable</p> <p>8 E11-16 (similar to) Describe bonds payable</p> <p>9 E11-17 (similar to) Measure interest expense on bonds using the straight-line amortization method</p> <p>9 E11-18 (similar to) Measure interest expense on bonds using the straight-line amortization method</p> <p>9 E11-19 (similar to) Measure interest expense on bonds using the straight-line amortization method</p> <p>10 E11-20 (similar to) Report liabilities on the balance sheet</p> <p>10 E11-21 (similar to) Report liabilities on the balance sheet</p> <p>10 E11-22 (similar to) Report liabilities on the balance sheet</p> <p>Final</p> <p>1 E9-20 (similar to) Record the disposal of an asset by sale or trade</p> <p>2 E11-17 (similar to) Measure interest expense on</p> |                         |

| Course-Level SLOs | Means of Assessment & Target / Tasks | Assessment Findings/Reflections   | Action Plan & Follow-Up   |
|-------------------|--------------------------------------|---|---|
|                   |                                      | <p>bonds using the straight-line amortization method</p> <p>3 E12-15 (similar to) Journalize the issuance of stock and prepare the stockholders' equity section of a corporation balance sheet</p> <p>3 E12-19 (similar to) Illustrate Retained earnings transactions</p> <p>4 E13-13 (similar to) Account for stock dividends</p> <p>5 E13-17 (similar to) Account for treasury stock</p> <p>6 E13-19 (similar to) Complete a corporate income statement including earnings per share</p> <p>7 E14-12 (similar to) Distinguish among operating, investing, and financing cash flows</p> <p>8 E14-21 (book/static) Prepare the statement of cash flows by the indirect method</p> <p><b>Result:</b></p> <p>Target Met</p> <p><b>Reporting Year:</b></p> <p>2011-2012</p> <p><b>GE/IL-SLO Reflection:</b></p> <p>Students successfully met target in all chapters at a target level of 80%.</p> <p>Apparently, students grasp the mechanics and procedures better than the theory.</p> <p><b>Related Documents:</b></p> <p><a href="#">nava_results_1Bw12r2.xls</a></p> <p>12/15/2011 - RESULTS SLO 2 Perform related calculations and demonstrate the ability to use methods and /or procedures to solve financial accounting problems [Application] Assessment Method: Formative exercises and problems in MAL; approximately 1 assessment item per learning objective</p> <p>Formative exercises and problems in MAL; approximately 1 assessment item per learning objective</p> <p>Summative Midterm (ch 9-11) and Final (ch 9, 11, 12-15)</p> <p>M1: 10 exercises: 3 ch 9, 3 ch 10, 4 ch 11 - major LO's covered (1 attempt, 180min, scrambled,</p> | <p>05/11/2012 - Performance on all chapters was consistent, averaging in the middle 80%. With such a result, we decided to reduce the number of attempts from UNLIMITED to 3 attempts to maybe reduce any gamesmanship of the system.</p> <hr/> |

| Course-Level SLOs | Means of Assessment & Target / Tasks | Assessment Findings/Reflections   | Action Plan & Follow-Up |
|-------------------|--------------------------------------|---|-------------------------|
|                   |                                      | <p>algorithmic)<br/>           FINAL: 8 exercises: 1 ch 9, 1 ch 11, 2 ch 12, 3 ch 13, 2 ch 14 - major LO's covered (1 attempt, 120min, scrambled, algorithmic)</p> <hr/> <p>Settings: Unlimited time; Unlimited Attempts; ALGORITHMIC HW Items, paralleling assigned hw items presented in Modules score displayed after submission, including key</p> <hr/> <p>Unit Learning Outcome # of Submissions   scores and % &gt;= 70%, 80%</p> <hr/> <p>ULO 9: Accounting for Non-Current Assets 23   19, 19   83%, 83%<br/>           ULO 10: Accounting for Current Liabilities 27   24, 24   89%, 89%<br/>           ULO 11: Accounting for Long-Term Liabilities 26   22, 21   85%, 81%<br/>           ULO 12: Accounting for Corporate Transactions (Equity) 23   19, 17   83%, 74%<br/>           ULO 13: Accounting for Corporate Transactions (Equity Part 2) 23   23, 22   100%, 96%<br/>           ULO 14: Preparing a Statement of Cash Flows 22   21, 21   95%, 95%<br/>           ULO 15: Performing Financial Statement Analysis 23   22, 20   96%, 87%<br/>           ULO S: Accounting for Investments<br/>           ULO P: Accounting for Partnership Transactions</p> <hr/> <p style="text-align: right;">Sum</p> <p>TOTAL 167   150, 144   90%, 86%</p> <hr/> <p>SUMMATIVE EXAMS<br/>           M1: Ch 9-11 89%, 1 attempt, 180min, scramble, algorithmic exercises (;<br/>           FINAL: Ch 12-15: 81%;</p> |                         |

| Course-Level SLOs | Means of Assessment & Target / Tasks | Assessment Findings/Reflections   | Action Plan & Follow-Up |
|-------------------|--------------------------------------|---|-------------------------|
|                   |                                      | <p>-----</p> <p>Overall: 85%</p> <p>-----</p> <p>Summative Exams Coverage</p> <p>M1 1 E9-13 (similar to) Measure the cost of a plant asset 2m 6s</p> <p>1 E9-14 (similar to) Measure the cost of a plant asset</p> <p>1 E9-15 (similar to) Measure the cost of a plant asset</p> <p>2 E9-16 (similar to) Account for depreciation</p> <p>2 E9-17 (similar to) Account for depreciation</p> <p>2 E9-18 (similar to) Account for depreciation</p> <p>2 E9-19 (similar to) Account for depreciation 4m 2s</p> <p>3 E9-20 (similar to) Record the disposal of an asset by sale or trade</p> <p>3 E9-21 (similar to) Record the disposal of an asset by sale or trade 5m 16s</p> <p>3 E9-22 (similar to) Record the disposal of an asset by sale or trade</p> <p>4 E10-8 (similar to) Account for current liabilities of known amount</p> <p>4 E10-9 (similar to) Account for current liabilities of known amount</p> <p>4 E10-10 (similar to) Account for current liabilities of known amount</p> <p>4 E10-11 (similar to) Account for current liabilities of known amount</p> <p>5 E10-12 (similar to) Account for current liabilities that must be estimated</p> <p>6 E10-14 (similar to) Journalize basic payroll transactions 4m 34s</p> <p>7 E11-13 (similar to) Journalize transactions for long-term notes payable and mortgages payable</p> <p>7 E11-14 (similar to) Journalize transactions for long-term notes payable and mortgages payable</p> <p>8 E11-15 (similar to) Describe bonds payable</p> <p>8 E11-16 (similar to) Describe bonds payable</p> <p>9 E11-17 (similar to) Measure interest expense on</p> |                         |

| Course-Level SLOs | Means of Assessment & Target / Tasks | Assessment Findings/Reflections  | Action Plan & Follow-Up |
|-------------------|--------------------------------------|--|-------------------------|
|                   |                                      | <p>bonds using the straight-line amortization method</p> <p>9 E11-18 (similar to) Measure interest expense on bonds using the straight-line amortization method</p> <p>9 E11-19 (similar to) Measure interest expense on bonds using the straight-line amortization method</p> <p>10 E11-20 (similar to) Report liabilities on the balance sheet</p> <p>10 E11-21 (similar to) Report liabilities on the balance sheet</p> <p>10 E11-22 (similar to) Report liabilities on the balance sheet</p> <p><b>Final</b></p> <p>1 E9-20 (similar to) Record the disposal of an asset by sale or trade</p> <p>2 E11-17 (similar to) Measure interest expense on bonds using the straight-line amortization method</p> <p>3 E12-15 (similar to) Journalize the issuance of stock and prepare the stockholders? equity section of a corporation balance sheet</p> <p>3 E12-19 (similar to) Illustrate Retained earnings transactions</p> <p>4 E13-13 (similar to) Account for stock dividends</p> <p>5 E13-17 (similar to) Account for treasury stock</p> <p>6 E13-19 (similar to) Complete a corporate income statement including earnings per share</p> <p>7 E14-12 (similar to) Distinguish among operating, investing, and financing cash flows</p> <p>8 E14-21 (book/static) Prepare the statement of cash flows by the indirect method</p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p> <p><b>Related Documents:</b><br/><a href="#">nava_results_1Bf11r2.xls</a></p> |                         |

|  |   |   |   |
|--|---|---|---|
| Department - Accounting (ACTG) - ACTG 1C - MANAGERIAL ACCOUNTING - SLO 1 - General Theory - Explain managerial | <b>Assessment Method:</b><br>20+ Theory questions by chapter (5 questions per hour of instruction; at least 1 | 03/29/2012 - RESULTS SLO 1<br>Explain financial accounting terminology, concepts, principles, and frameworks. [Theory]. | 05/10/2012 - ULO's relate to the chapters in the textbook. ULO 17 appears to be relatively more |
|--|---|---|---|

| Course-Level SLOs   | Means of Assessment & Target / Tasks   | Assessment Findings/Reflections   | Action Plan & Follow-Up  |
|---|--|---|--|
| <p>accounting terminology, concepts, principles, and frameworks. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p>  | <p>per learning objective) - FORMATIVE ASSESSMENT</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p> <p><b>Target:</b><br/>70% of students will correctly respond to 70% of the questions in the assessments.</p> | <p>Assessment Method: Formative quizzes in MAL; approximately 5 assessment items per hour of instruction, no objective questions in summative assessments (all problems)</p> <p>Settings: Unlimited time; 3 Attempts; Randomly-drawn questions from preselected question pools different questions fed within each attempt score displayed after submission, including key</p>  | <p>challenging than all other chapters in the course. Ch 17 deals with Job Order Costing and Cost Flows. This chapter is already allotted double the time (2-weeks) given to other chapters. Perhaps an alternative presentation would be useful to improve student comprehension of the material in this chapter. The presentation should include a dynamic demonstration of how cost flows move from the beginning to the end of the process.</p>        |
|   |  | <p>Unit Learning Outcome # of Submissions   scores and % &gt;= 70%, 80%</p> <hr/> <p>ULO 16: 41   38, 36   93%, 88%;<br/>     ULO 17: 49   43, 37   88%, 76%;<br/>     ULO 18: 47   45, 43   96%, 91%;<br/>     ULO 19: 46   42, 40   91%, 87%;<br/>     ULO 20: 44   42, 36   95%, 82%;<br/>     ULO 21: 42   41, 41   98%, 98%;<br/>     ULO 22: 41   41, 32   100%, 78%;<br/>     ULO 23: 39   39, 37   100%, 95%;<br/>     ULO 24: 36   36, 34   100%, 94%;</p> <hr/> <p>FORMATIVE TOTAL 385   367, 336   95%, 87%</p> <hr/> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p> <p><b>Related Documents:</b><br/><a href="#">nava_results_1Cw12r2.xls</a></p> | <p>05/10/2012 - ULO's relate to the chapters in the book. ULO 17 relates to Job Order Costing and Cost Flows, which is the foundation chapter for many going forward in the class. This chapter seemed to be relatively the most challenging. We allocate 2 weeks already to this chapter, double the usual for other chapters. Perhaps a different presentation format should be used, adding some video to show the flow of information dynamically.</p> |
| <p>Department - Accounting (ACTG) - ACTG 1C - MANAGERIAL ACCOUNTING - SLO 2</p> <p>- Application - Perform related calculations and demonstrate the ability to use methods and /or procedures to solve managerial</p> | <p><b>Assessment Method:</b><br/>Problem-solving tasks by chapter (at least 1 per learning objective) - FORMATIVE ASSESSMENTS</p> <p><b>Assessment Method Type:</b></p>  | <p>03/29/2012 - RESULTS SLO 2</p> <p>Perform related calculations and demonstrate the ability to use methods and /or procedures to solve financial accounting problems. [Application]</p>   | <p>05/10/2012 - ULO's relate to the chapters in the textbook. ULO 23 appears to be substantially more challenging than all other chapters in the course. Ch 23 deals with</p>  |

| Course-Level SLOs   | Means of Assessment & Target / Tasks  | Assessment Findings/Reflections  | Action Plan & Follow-Up   |
|---|---|--|---|
| <p>accounting problems. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p> | <p><b>Exam - Course Test/Quiz</b></p> <p><b>Target:</b><br/>70% of students will successfully solve 70% of the problem-solving tasks.</p> | <p>Assessment Method: Formative exercises and problems in MAL; approximately 1 assessment item per learning objective</p> <hr/> <p>Summative Midterm (ch 16-17, 19) and Final (ch 20-23)</p> <p>M1: 2 problems: 1 ch 17, 1 ch 19 - major LO's covered (1+1 attempts, 90min, scrambled, algorithmic)</p> <p>Summative FINAL: 3 problems: 1 ch 20, 1 ch 21, ch 23 - major LO's covered (1 attempt, 120min, scrambled, algorithmic)</p> <hr/> <p>Settings: Unlimited time; 3 Attempts; ALGORITHMIC HW Items, paralleling assigned hw items presented in Modules score displayed after submission, including key</p> <hr/> <p>Unit Learning Outcome # of Submissions   scores and % &gt;= 70%, 80%</p> <hr/> <p>ULO 16: 50   44, 43   88%, 86%;<br/>     ULO 17: 50   48, 48   96%, 96%;<br/>     ULO 18: No HW Assignment;<br/>     ULO 19: 48   44, 44   92%, 92%;<br/>     ULO 20: 42   42, 42   100%, 100%;<br/>     ULO 21: 43   42, 42   98%, 98%;<br/>     ULO 22: 42   21, 14   50%, 33%;<br/>     ULO 23: 41   40, 35   98%, 85%;<br/>     ULO 24: No HW Assignment</p> <hr/> <p>FORMATIVE TOTAL 316   281, 268   89%, 85%</p> <hr/> <p>SUMMATIVE EXAMS</p> | <p>budgeting (profit-planning). Two changes should be considered:</p> <ol style="list-style-type: none"> <li>1. increase the allotted time from 1 week to 2 weeks, if time allows.</li> <li>2. Perhaps an alternative presentation would be useful to improve student comprehension of the material in this chapter. The presentation should include a dynamic demonstration of how the various budgets flow and depend on each other: Sales to the budgeted financial statements.</li> </ol> <hr/> |

| Course-Level SLOs  | Means of Assessment & Target / Tasks  | Assessment Findings/Reflections   | Action Plan & Follow-Up |
|--|---|---|-------------------------|
|  |   | <p>M1: Ch 16-17, 19: 72%;<br/> FINAL: Ch 20-23: 93%;<br/> -----<br/> Overall: 82%</p> <p><b>Result:</b><br/> Target Met<br/> <b>Reporting Year:</b><br/> 2011-2012<br/> <b>Related Documents:</b><br/> <a href="#">nava_results_1Cw12r2.xls</a></p>   |                         |
| <p>Department - Accounting (ACTG) - ACTG<br/> 51A - INTERMEDIATE ACCOUNTING I - 1a<br/> - Theory - Explain intermediate financial accounting terminology, concepts, principles, and frameworks. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/> Active</p>   | <p><b>Assessment Method:</b><br/> Summative Assessment (midterm and/or final exams) including representative questions/problems from chapters/topics covered in course.</p> <p><b>Assessment Method Type:</b><br/> Exam - Course Test/Quiz</p> <p><b>Target:</b><br/> 70%</p> | <p>09/22/2012 - Based on the results from summative assessments (refer to results below), the target was met. Midterm exam 85% success rate Final Exam 73% success rate</p> <p><b>Result:</b><br/> Target Met<br/> <b>Reporting Year:</b><br/> 2011-2012<br/> <b>Related Documents:</b><br/> <a href="#">51a results file from wiley plus</a></p> |                         |
| <p>Department - Accounting (ACTG) - ACTG<br/> 51A - INTERMEDIATE ACCOUNTING I - 1b<br/> - Application - Perform related calculations and demonstrate the ability to use methods and /or procedures to solve intermediate financial accounting problems. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/> Active</p> | <p><b>Assessment Method:</b><br/> Formative and/or summative assessments, including representative problems from chapters/topics covered in the class.</p> <p><b>Assessment Method Type:</b><br/> Exam - Course Test/Quiz</p> <p><b>Target:</b><br/> 70%</p>                  | <p>09/22/2012 - Based on the results from summative assessments (refer to results below), the target was met. Midterm exam 85% success rate Final Exam 73% success rate</p> <p><b>Result:</b><br/> Target Met<br/> <b>Reporting Year:</b><br/> 2011-2012<br/> <b>Related Documents:</b><br/> <a href="#">51a results file from wiley plus</a></p> |                         |
| <p>Department - Accounting (ACTG) - ACTG<br/> 51B - INTERMEDIATE ACCOUNTING II - SLO 1 - General Theory - Explain intermediate financial accounting terminology, concepts, principles, and</p>   | <p><b>Assessment Method:</b><br/> Summative Assessment (midterm and/or final exams) including representative questions/problems from chapters/topics covered in course.</p>   | <p>09/22/2012 - Based on the results from summative assessment (refer to results below), the target was met.</p>  |                         |

| Course-Level SLOs  | Means of Assessment & Target / Tasks  | Assessment Findings/Reflections  | Action Plan & Follow-Up |
|--|---|--|-------------------------|
| frameworks. (Created By Department - Accounting (ACTG))<br><br><b>Course-Level SLO Status:</b><br>Active   | <b>Assessment Method Type:</b><br>Exam - Course Test/Quiz<br><b>Target:</b><br>70%  | Final Exam 80% success rate<br><b>Result:</b><br>Target Met<br><b>Reporting Year:</b><br>2011-2012<br><b>Related Documents:</b><br><a href="#">51b results file from wiley plus</a>  |                         |
| Department - Accounting (ACTG) - ACTG 51B - INTERMEDIATE ACCOUNTING II - SLO 2 - Application - Perform related calculations and demonstrate the ability to use methods and /or procedures to solve intermediate financial accounting problems (Created By Department - Accounting (ACTG))<br><br><b>Course-Level SLO Status:</b><br>Active | <b>Assessment Method:</b><br>Formative and/or summative assessments, including representative problems from chapters/topics covered in the class.<br><b>Assessment Method Type:</b><br>Exam - Course Test/Quiz<br><b>Target:</b><br>70%                               | 09/22/2012 - Based on the results from summative assessment (refer to results below), the target was met. Final Exam 80% success rate<br><b>Result:</b><br>Target Met<br><b>Reporting Year:</b><br>2011-2012<br><b>Related Documents:</b><br><a href="#">51b results file from wiley plus</a>  |                         |
| Department - Accounting (ACTG) - ACTG 51C - INTERMEDIATE ACCOUNTING III - SLO 1 - Problem-Solving - Formative and/or summative assessments, including representative problems from chapters/topics covered in the class. (Created By Department - Accounting (ACTG))<br><br><b>Course-Level SLO Status:</b><br>Active                      | <b>Assessment Method:</b><br>Summative Assessment (midterm and/or final exams) including representative questions/problems from chapters/topics covered in course.<br><b>Assessment Method Type:</b><br>Exam - Course Test/Quiz<br><b>Target:</b><br>70% success rate | 09/22/2012 - Based on the results from summative assessments (refer to results below), the target was met.<br><br>Midterm exam 85% success rate<br>Final Exam 81% success rate<br><b>Result:</b><br>Target Met<br><b>Reporting Year:</b><br>2011-2012<br><b>Related Documents:</b><br><a href="#">51c results file from wiley plus</a> |                         |
| Department - Accounting (ACTG) - ACTG 51C - INTERMEDIATE ACCOUNTING III - SLO 2 - Theory - explain financial accounting terminology, principles, concepts, methods, and /or procedures ? at intermediate level (Created By Department - Accounting (ACTG))   | <b>Assessment Method:</b><br>Summative Assessment (midterm and/or final exams) including representative questions/problems from chapters/topics covered in course.<br><b>Assessment Method Type:</b><br>Exam - Course Test/Quiz<br><b>Target:</b>                     | 09/22/2012 - Based on the results from summative assessments (refer to results below), the target was met.<br><br>Midterm exam 85% success rate<br>Final Exam 81% success rate<br><b>Result:</b>   |                         |

| Course-Level SLOs   | Means of Assessment & Target / Tasks | Assessment Findings/Reflections  | Action Plan & Follow-Up |
|---|--------------------------------------|--|-------------------------|
| <b>Course-Level SLO Status:</b><br>Active   | 70% success rate                     | Target Met<br><b>Reporting Year:</b><br>2011-2012<br><b>Related Documents:</b><br><a href="#">51c results file from wiley plus</a> |                         |
| Department - Accounting (ACTG) - ACTG 52<br>- ADVANCED ACCOUNTING - 1a - Theory -<br>Explain advanced accounting terminology,<br>concepts, principles, and frameworks.<br>(Created By Department - Accounting<br>(ACTG))  |                                      |  |                         |
| <b>Start Date:</b><br>07/02/2012<br><b>Course-Level SLO Status:</b><br>Active   |                                      |  |                         |
| Department - Accounting (ACTG) - ACTG 52<br>- ADVANCED ACCOUNTING - 1b -<br>Application - Perform related calculations<br>and demonstrate the ability to use methods<br>and /or procedures to solve advanced<br>accounting problems. (Created By<br>Department - Accounting (ACTG)) |                                      |  |                         |
| <b>Start Date:</b><br>07/02/2012<br><b>Course-Level SLO Status:</b><br>Active   |                                      |  |                         |
| Department - Accounting (ACTG) - ACTG 53<br>- FINANCIAL STATEMENT ANALYSIS -<br>SLO 1 - Explain financial statement analysis<br>terminology, concepts, principles, and<br>frameworks. (Created By Department -<br>Accounting (ACTG))  |                                      |  |                         |
| <b>Course-Level SLO Status:</b><br>Active   |                                      |  |                         |
| Department - Accounting (ACTG) - ACTG 53<br>- FINANCIAL STATEMENT ANALYSIS -<br>SLO 2 - Perform related calculations and<br>demonstrate the ability to use methods and  |                                      |  |                         |

| Course-Level SLOs   | Means of Assessment & Target / Tasks  | Assessment Findings/Reflections  | Action Plan & Follow-Up  |
|---|---|--|--|
| <p>/or procedures to solve financial statement analysis problems. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p>   |   |  |  |
| <p>Department - Accounting (ACTG) - ACTG 55 - FINANCIAL REPORTING - SLO 2 - Perform related calculations and demonstrate the ability to use methods and /or procedures to solve intermediate financial reporting problems. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p>        |   |  |  |
| <p>Department - Accounting (ACTG) - ACTG 55 - FINANCIAL REPORTING - SLO 1 - Explain financial reporting terminology, concepts, principles, and frameworks. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p>  |   |  |  |
| <p>Department - Accounting (ACTG) - ACTG 58 - AUDITING - SLO 1: Theory - A successful student will be able to explain auditing terminology, concepts, principles, and frameworks.</p> <p>(Created By Department - Accounting (ACTG))</p> <p><b>Start Date:</b><br/>09/19/2011</p> <p><b>Course-Level SLO Status:</b><br/>Active</p> | <p><b>Assessment Method:</b><br/>Multiple Choice Questions(1 quiz, 2 midterm exams, and final exam)</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p> <p><b>Target:</b><br/>70%</p> | <p>09/24/2012 - The results of exams(1 quiz, 2 midterm exams, and final exam) indicates an average overall percentage of 89% representing students' understanding of auditing terminology, concepts, principles, and frameworks.</p> <p>Students understanding also includes their ability to perform related calculations and the ability to use methods and procedures to solve auditing problems.</p> <p>Based on the 88.7% result (Exams and all assignments), no change appears to be needed.</p> | <p>Continue with the current assignments which includes questions and problems associated with the material covered in the text. Students turn in these assignments by a due date and are then</p> |

| Course-Level SLOs   | Means of Assessment & Target / Tasks   | Assessment Findings/Reflections  | Action Plan & Follow-Up |
|---|--|--|-------------------------|
|   |  | <p>graded for accuracy or completeness. For the Fall 2012 quarter, I will make no changes to this course course.</p> <p><b>Result:</b><br/>Target Met<br/><b>Reporting Year:</b><br/>2011-2012</p>   |                         |
| <p>Department - Accounting (ACTG) - ACTG 58<br/>- AUDITING - SLO 2: Application - A successful student will be able to perform related calculations and demonstrate the ability to use methods and /or procedures to solve auditing problems.</p> <p>(Created By Department - Accounting (ACTG))</p> <p><b>Start Date:</b><br/>09/19/2011</p> <p><b>Course-Level SLO Status:</b><br/>Active</p> | <p><b>Assessment Method:</b><br/>Multiple Choice Questions(1 quiz, 2 midterm exams, and final exam)</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p> <p><b>Target:</b><br/>70%</p> <p>Continue with the current assignments which includes questions and problems associated with the material covered in the text. Students turn in these assignments by a due date and are then graded for accuracy or completeness. For the Fall 2012 quarter, I will make no changes to this course course.</p> <p><b>Result:</b><br/>Target Met<br/><b>Reporting Year:</b><br/>2011-2012</p> | <p>09/24/2012 - The results of exams(1 quiz, 2 midterm exams, and final exam) indicates an average overall percentage of 89% representing students' understanding of auditing terminology, concepts, principles, and frameworks.</p> <p>Students understanding also includes their ability to perform related calculations and the ability to use methods and procedures to solve auditing problems.</p> <p>Based on the 88.7% result (Exams and all assignments), no change appears to be needed.</p> |                         |
| <p>Department - Accounting (ACTG) - ACTG 59<br/>- FRAUD EXAMINATION - Theory - A successful student will be able to explain fraud examination terminology, principles,</p>  |  |  |                         |

| Course-Level SLOs   | Means of Assessment & Target / Tasks   | Assessment Findings/Reflections  | Action Plan & Follow-Up  |
|---|--|--|--|
| <p>and concepts. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p>  |  |  |  |
| <p>Department - Accounting (ACTG) - ACTG 59</p> <p>- FRAUD EXAMINATION - Application - A successful student will be able to perform related calculations and demonstrate the ability to use methods and /or procedures to detect financial fraud. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p> |  |  |  |
| <p>Department - Accounting (ACTG) - ACTG 60</p> <p>- ACCOUNTING FOR SMALL BUSINESS - SLO 1 - Context - Explain financial accounting terminology, concepts, and principles related to a service and merchandise company. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p>                           | <p><b>Assessment Method:</b><br/>Multiple Choice Questions</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p>   | <p>03/25/2012 - Enrollment in Accounting 60 during Winter 2012 was 33 and the average comprehensive test score was 85% with a highest/lowest test score of 100%/37% respectively. Highest scoring chapters were 1, 2, and 3.</p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p> <p><b>Related Documents:</b><br/><a href="#">reflection for acctg</a><br/><a href="#">60_winter2012.xlsx</a></p> | <p>03/30/2012 - Continue with the current assignments and exams.</p> |
| <p>Department - Accounting (ACTG) - ACTG 60</p> <p>- ACCOUNTING FOR SMALL BUSINESS - SLO 2 - Application - Perform related calculations and demonstrate the ability to use methods and /or procedures to solve financial accounting problems. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p>     | <p><b>Assessment Method:</b><br/>Excel assignments which include analyzing transactions, preparation of financial statements, and bank reconciliation preparation.</p> <p><b>Assessment Method Type:</b><br/>Class/Lab Project</p> |  |  |
|   | <p><b>Assessment Method:</b><br/>Multiple-choice Questions</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p>   |  |  |

| Course-Level SLOs   | Means of Assessment & Target / Tasks   | Assessment Findings/Reflections   | Action Plan & Follow-Up  |
|---|--|---|--|
| <p>Department - Accounting (ACTG) - ACTG 64A - COMPUTERIZED ACCOUNTING PRACTICE USING QUICKBOOKS - SLO 1 - Data entry - Apply accounting principles and procedures by data entry of business transactions into a computerized accounting program. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p>                         | <p><b>Assessment Method:</b><br/>Formative assignments assessing both accounting skills and knowledge of computerized software. Assignments consisted of initially running reports, software familiarity exercises with progression to developing financial records for companies from scratch with increasing difficulty.</p> <p><b>Assessment Method Type:</b><br/>Class/Lab Project</p> <p><b>Target:</b><br/>Scores of 70% or better on assignments.</p> | <p>09/18/2012 - Unit Learning Outcome: # of Submissions, Scores and % <math>\geq</math> 70%, 80%</p> <p>ULO 1-5: Creating reports in QuickBooks , 31, 100%, 100%</p> <p>ULO 6: Setting up a business's accounting system, 29, 100%, 100%</p> <p>ULO 7: Cash oriented business transactions, 30, 97%, 83%</p> <p>ULO 8: Additional business activities, 27, 89%, 81%</p> <p>ULO 9: Adjusting Entries, 28, 75%, 68%</p> <p>ULO 10: Budgeting, 29, 90%, 90%</p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p> | <p>09/18/2012 - Additional instructional information in the modules regarding adjusting entries.</p> |
| <p>Department - Accounting (ACTG) - ACTG 64A - COMPUTERIZED ACCOUNTING PRACTICE USING QUICKBOOKS - SLO 2 - Creating financial reports - Integrate knowledge of accounting principles and a computerized accounting program into various financial statements and reports. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p> | <p><b>Assessment Method:</b><br/>Two summative assignments. One an accumulation of a case study started in the SLO1 assignments and other a complete set of accounting records for a company from inception through close of an accounting cycle.</p> <p><b>Assessment Method Type:</b><br/>Class/Lab Project</p> <p><b>Target:</b><br/>Scores of 70% or better on the assignments.</p>  | <p>09/18/2012 - Assignment #1: Case study cumulative problem. 29 submissions, 97% with scores 70% or better, 97% with scores 80% or better.</p> <p>Assignment #2: Full set of financial records. 29 submissions, 93% with scores 70% or better, 79% with scores 80% or better.</p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p>   | <p>09/18/2012 - None at this time.</p>   |

| Course-Level SLOs  | Means of Assessment & Target / Tasks   | Assessment Findings/Reflections   | Action Plan & Follow-Up   |
|--|--|---|---|
| <p>Department - Accounting (ACTG) - ACTG 64B - COMPUTERIZED ACCOUNTING PRACTICE USING EXCEL - SLO 1 - Data entry - Apply accounting principles and procedures by data entry of business transactions into a computerized spreadsheet program. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p>                                  | <p><b>Assessment Method:</b><br/>Formative assessments determining both accounting skills and knowledge of spreadsheet program. Assignments consist of predesigned working papers to give students a feel for the design of working papers and progressing through increasingly more complex accounting concepts and principles.</p> <p><b>Assessment Method Type:</b><br/>Class/Lab Project</p> <p><b>Target:</b><br/>Scores of 70% or better on assignments.</p> | <p>09/18/2012 - ULO: Total # of Submissions, % <math>\geq 70\%</math>, <math>\geq 80\%</math></p> <p>ULO 1: Business transactions part 1 , 28, 100%, 100%<br/>ULO 2: Business transactions part 2 , 28, 100%, 100%<br/>ULO 3: Financial statements for a merchandising co., 28, 100%, 93%<br/>ULO 4: Bank reconciliation, 28, 96%, 96%<br/>ULO 5: Depreciation schedule, 28, 93%, 93%<br/>ULO 6: Payroll schedule, 28, 85%, 82%<br/>ULO 7: Ratio Analysis, 27, 96%, 96%<br/>ULO 8: Pivot Tables , 26, 100%, 100%<br/>ULO 9: Statement of Cash Flows, 27, 67%, 63%</p> <p>Average for this SLO - 93% <math>&gt; 70\%</math>, 92% <math>&gt; 80\%</math></p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p> | <p>09/18/2012 - More information/instruction is needed on the statement of cash flows unit. The problem is not in the Excel execution but in the underlying accounting.</p> |
| <p>Department - Accounting (ACTG) - ACTG 64B - COMPUTERIZED ACCOUNTING PRACTICE USING EXCEL - SLO 2 - Creating financial reports - Integrate knowledge of various accounting principles and the spreadsheet program into various accounting work papers and financial reports. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p> | <p><b>Assessment Method:</b><br/>2 formative assignments designed to develop models independently without preprogrammed templates. 1 summative assignment consisting of interrelated data and financial statement presentation.</p> <p><b>Assessment Method Type:</b><br/>Class/Lab Project</p> <p><b>Target:</b><br/>Scores of 70% or better on assignments.</p>  | <p>09/18/2012 - ULO: # of submissions, % <math>\geq 70\%</math>, <math>\geq 80\%</math></p> <p>ULO10: Loan Amortization model, 27, 100%, 96%<br/>ULO11: Lump sum model, 28, 96%, 96%<br/>Summative assessment: Financial statements 84%, 84%</p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p>   | <p>09/18/2012 - None at this time.</p>  |
| <p>Department - Accounting (ACTG) - ACTG 65 - PAYROLL &amp; BUSINESS TAX ACCOUNTING - SLO 1 - Rules and Procedures - Explain current federal payroll</p>   | <p><b>Assessment Method:</b><br/>Multiple-choice questions</p> <p><b>Assessment Method Type:</b></p>   | <p>03/25/2012 - Enrollment in Accounting 65 during Winter 2012 was 27 and the average comprehensive test score was 90% with a</p>   | <p>03/30/2012 - Continue with the current assignments and exams!</p>  |

| Course-Level SLOs  | Means of Assessment & Target / Tasks   | Assessment Findings/Reflections  | Action Plan & Follow-Up                                      |
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| tax accounting rules and procedures.<br>(Created By Department - Accounting (ACTG))<br><br><b>Course-Level SLO Status:</b><br>Active   | Exam - Course Test/Quiz<br><br><b>Related Documents:</b><br><a href="#">reflection for acctg65_winter2012.xlsx</a>   | highest/lowest test score of 98%/72% respectively.<br>Students did a great job in all chapters with the lowest average being 91%.<br><b>Result:</b><br>Target Met<br><b>Reporting Year:</b><br>2011-2012<br><b>Related Documents:</b><br><a href="#">reflection for acctg65_winter2012.xlsx</a>  |  |
| Department - Accounting (ACTG) - ACTG 65 - PAYROLL & BUSINESS TAX ACCOUNTING - SLO 2 - Application - Perform related calculations and demonstrate the ability to apply rules and /or procedures to solve payroll tax accounting problems. (Created By Department - Accounting (ACTG))<br><br><b>Course-Level SLO Status:</b><br>Active | <b>Assessment Method:</b><br>The assignments included preparation of different payroll forms such as Form 941, W-2 and W-3 and preparation of a comprehensive payroll register for a company with 10 employees.<br><b>Assessment Method Type:</b><br>Class/Lab Project<br><br><b>Assessment Method:</b><br>Multiple-choice questions<br><b>Assessment Method Type:</b><br>Exam - Course Test/Quiz  | 03/25/2012 - Enrollment in Accounting 65 during Winter 2012 was 27 and the average comprehensive score for comprehensive payroll register assignment was 85%. The average would have been hired if four students would have submitted their work.<br><b>Result:</b><br>Target Met<br><b>Reporting Year:</b><br>2011-2012   | 03/30/2012 - Continue with the current assignments and exams |
| Department - Accounting (ACTG) - ACTG 66 - COST ACCOUNTING - SLO 1 - General Theory - Explain cost accounting terminology, principles, and concepts. (Created By Department - Accounting (ACTG))<br><br><b>Course-Level SLO Status:</b><br>Active  | <b>Assessment Method:</b><br>[Application]<br>Formative exercises and problems in MAL; approximately 1 assessment item per learning objective<br>Quizzes (ch 1 - 7) and Final (Comprehensive with 35 comprehensive questions)<br>Midterm: 4 problems: ch 5, ch 4, ch 3, ch 2<br>FINAL: 10 problems: ch 6, ch 7, ch 8, ch 9, ch 10. major LO's covered<br>Limited time; 3 Hours; HW Items, paralleling assigned hw items presented in Modules | 01/14/2013 - RESULTS SLO 1 Explain cost accounting terminology, principles, and concepts.<br>Assessment Method: Formative quizzes, academic discussion, exams<br><br>Settings: Limited time; questions from preselected question pools<br>different questions fed within each attempt<br>score displayed after submission, including key<br><br>Unit Learning Outcome # of Submissions # of Submissions with scores >= 70% # of Submissions with scores >= 80% Percentage of Students scored |  |

| Course-Level SLOs | Means of Assessment & Target / Tasks   | Assessment Findings/Reflections   | Action Plan & Follow-Up |
|-------------------|--|---|-------------------------|
|                   | <p>score displayed after submission, including key</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p> | <p>% &gt; 70% Percentage of Students Scored % &gt; 80%<br/>Summ. Exam</p> <p>SLO 1 1 6 22 21% 79% 100%<br/>Each student could take the quiz just once.<br/>Sum 1 6 22 21% 79% 100%<br/>Note: 28 students in the class</p> <p>All students mastered the general theory of cost accounting terminology, principles, and concepts. About 21% of the students scored more than 70% and 79% (22 students) scored more than 80% on the homework/quizzes/exams in relation to SLO #1.</p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p> <p>09/23/2012 - Students had a strong comprehension of cost accounting terminology, principles and concepts. The theories behind the mentioned areas were mastered by the students. The majority of the students presented the ability to write and speak the language of cost accounting. The majority of the students could write a reasonable "Cost Accounting Policy" and cover all essential areas. Small number of students didn't fully grasp what exactly is cost accounting policy and wrote a general accounting policy.</p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p> <p><b>GE/IL-SLO Reflection:</b><br/>43% of the students scored more than 70%; 57% of students scored more than 80%.</p> |                         |

| Course-Level SLOs   | Means of Assessment & Target / Tasks   | Assessment Findings/Reflections  | Action Plan & Follow-Up  |
|---|--|--|--|
| <p>Department - Accounting (ACTG) - ACTG 66<br/> - COST ACCOUNTING - SLO 2 - Methods and Procedures - Explain different cost accounting methods and /or procedures.<br/> (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/> Active</p> | <p><b>Assessment Method:</b><br/> Explain different cost accounting methods and /or procedures.<br/> [Application]<br/> Formative exercises and problems in MAL; approximately 1 assessment item per learning objective<br/> Quizzes (ch 1 - 7) and Final (Comprehensive with 35 comprehensive questions)<br/> Midterm: 4 problems: ch 5, ch 4, ch 3, ch 2<br/> FINAL: 10 problems: ch 6, ch 7, ch 8, ch 9, ch 10. major LO's covered<br/> Limited time; 3 Hours; HW Items, paralleling assigned hw items presented in Modules<br/> score displayed after submission, including key</p> <p><b>Assessment Method Type:</b><br/> Exam - Course Test/Quiz</p> | <p>02/18/2013 - By examining the midterm and final, I determined that the overall understanding of cost accounting methods and procedures was approximately at 83%. The students performed at much higher level on midterm and quizzes in compare to the final examination. The students performed quantitative analysis, and used information resources to respond to various cost accounting problems such as actual/budget variances for cost of production. The areas that seemed to be troublesome for the students are as following: predetermined rate for absorbing manufacturing overhead and analyzing the volume variance, accounting for normal losses in the manufacturing process, actual application on FIFO method for inventory accounting. In my opinion 17% of students had issues with the mentioned topics, and the rest f the students have developed a solid understanding of most aspects of cost accounting.</p> <p><b>Result:</b><br/> Target Met</p> <p><b>Reporting Year:</b><br/> 2011-2012</p> | <p>09/23/2012 - By examining the term paper results, midterm and final, I determined that the overall understanding of cost accounting methods and procedures was approximately at 85%. The students performed at much higher level on midterm and quizzes in compare to the final examination. The students performed quantitative analysis, and used information resources to respond to various cost accounting problems such as actual/budget variances for cost of production. The areas that seemed to be troublesome for the students are as following: predetermined rate for absorbing manufacturing overhead and analyzing the volume variance, accounting for normal losses in the manufacturing process, actual application on FIFO method for inventory accounting. In my</p> |

| Course-Level SLOs  | Means of Assessment & Target / Tasks   | Assessment Findings/Reflections  | Action Plan & Follow-Up  |
|--|--|--|--|
|  |  | <p>opinion 20% of students had issues with the mentioned topics, and the rest of the students have developed a solid understanding of most aspects of cost accounting.</p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p>  |  |
| <p>Department - Accounting (ACTG) - ACTG 66 - COST ACCOUNTING - SLO 3 - Problem Solving - Demonstrate the ability to apply the different costing methods and /or procedures to solve cost accounting problems. Examples: Variable Costing , Absorption Costing (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p> | <p><b>Assessment Method:</b><br/>Comprehensive final exam. Students had to solve problem for about 25 questions on the final exam. FINAL: 25 problems: ch 6, ch 7, ch 8, ch 9, ch 10. major LO's covered - Limited time; 3 Hours</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p> | <p>09/23/2012 - The result of the final examination along with the midterm, quizzes, term paper and weekly discussion verify that more than 80% of the students do know how to apply the different costing methods and solve cost accounting problems at a satisfactory level. Students seem to have acquired the content knowledge and been able to use it in meaningful ways while testing. I was impressed to observe that there are students who challenged some of the correct answers on the final exam which was a manifestation of their ability to analyze and evaluate information. Students had the opportunities to demonstrate the use of critical thinking skills on the final examination and the results ranged above 80% on those questions.</p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p> |  |
| <p>Department - Accounting (ACTG) - ACTG 67 - TAX ACCOUNTING - SLO 1 - General Theory - Identify basics of Federal and California income tax law as it relates to individuals and small businesses. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p>  | <p><b>Assessment Method:</b><br/>Objective questions</p> <p><b>Assessment Method Type:</b><br/>Tax Form Assignment</p> <p><b>Target:</b><br/>Exam - Course Test/Quiz</p> <p>Score of 70% or better</p>   | <p>09/18/2012 - In the two sections where enrollment was 26 (01) and 21 (02) students, the average comprehensive Final Test score was 84% with the highest/lowest score of 97% and 62% respectively (01) and 75% with the highest/lowest score of 99% and 57% respectively (02).</p> <p><b>Result:</b><br/>Target Met</p>  | <p>09/18/2012 - Continue focusing class discussions on the most complex tax technical issues students face while working on homework assignments in this course.</p> <p>Monitor any tax law changes and update class website in a timely manner.</p> |

| Course-Level SLOs   | Means of Assessment & Target / Tasks   | Assessment Findings/Reflections   | Action Plan & Follow-Up  |
|---|--|---|--|
|   |  | <p><b>Reporting Year:</b><br/>2011-2012</p>   | <p>Update the California portion of the class for the 2012 California tax law changes.</p>   |
| <p>Department - Accounting (ACTG) - ACTG 67 - TAX ACCOUNTING - SLO 2 - Application - Demonstrate practical knowledge of income tax form preparation and tax compliance process as these relate to individuals (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p>           | <p><b>Assessment Method:</b><br/>Objective Questions<br/>Tax Form Assignment<br/><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p>  | <p>09/18/2012 - Students in both sections achieved an average score of 92% and on the California Form 540 comprehensive tax return assignment chosen for ACTG067 SLO reflection analysis. The score revealed that the majority of students demonstrated practical knowledge of CA individual tax return preparation process. Although not chosen for the SLO analysis, five federal comprehensive tax return assignments with average scores of 76%, 78%, 90%, 86%, 88% in section (01) and 82%, 83%, 89%, 90%, 91% in section (02) reflect the upward grade trend and support the ?majority? conclusion for the SLO #2.</p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p> | <p>09/18/2012 - Continue focusing class discussions on the most complex tax technical issues students face while working on homework assignments in this course.</p> <p>Monitor any tax law changes and update the class website in a timely manner.</p> <p>Participate in updating the California portion of the class for any 2012 California tax law changes.</p> |
| <p>Department - Accounting (ACTG) - ACTG 68A - ADVANCED TAX ACCOUNTING I - SLO 1 - Income Tax Theory - Identify basics of Federal and California income tax law as it relates to Sole Proprietorships and Partnerships. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p> | <p><b>Assessment Method:</b><br/>Objective questions<br/>Tax Form Assignment<br/><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz<br/><b>Target:</b><br/>Achieve score of 70% or better.</p> | <p>09/18/2012 - 11 out of total 19 students who took final test in ACTG068A Fall 2011 class demonstrated a solid understanding of tax law fundamentals as they relate to Sole Proprietorships and Partnerships. As a result these students achieved a passing SEE score of 70% or above on the Final Comprehensive Test designed as a simulation of actual SEE aka EA (Enrolled Agent) exam. An average passing rate for SEE is 30% (IRS statistics).</p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p>  | <p>09/18/2012 - Continue utilizing weekly class discussion forums to enhance students' test taking skills with emphasis on "how the IRS asks questions" topics.</p>  |

| Course-Level SLOs  | Means of Assessment & Target / Tasks   | Assessment Findings/Reflections  | Action Plan & Follow-Up  |
|--|--|--|--|
| <p>Department - Accounting (ACTG) - ACTG 68A - ADVANCED TAX ACCOUNTING I - SLO 2 - Application - Demonstrate practical knowledge of income tax form preparation and tax compliance process as these relate to sole proprietorships and partnerships. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p> | <p><b>Assessment Method:</b><br/>Objective Questions<br/>Tax Form Assignment</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p> <p><b>Target:</b><br/>Achieve score of 70% or better.</p> | <p>09/18/2012 - 18 students in this class who completed all four required tax form homework assignments achieved an average score of 85%. The score reveals that all students acquired a working knowledge of tax form preparation approach as it relates to multiple forms covered in this class: form 4562, Schedule A, B, C, D and E of form 1040 and Form 1065 and Schedule M-1.</p>   | <p>09/18/2012 - Continue utilizing weekly class discussion forums to enhance students' test taking skills with emphasis on "how the IRS asks questions" topics.</p>  |
| <p>Department - Accounting (ACTG) - ACTG 68B - ADVANCED TAX ACCOUNTING II - SLO 1 - Federal Income Tax Theory - Identify basics of Federal income tax law as it relates to Corporations and Fiduciaries. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>Active</p>   | <p><b>Assessment Method:</b><br/>Objective Questions<br/>Tax Form Assignment</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p> <p><b>Target:</b><br/>Scores of 70% or higher.</p>        | <p>09/21/2012 - 11 out of total 19 students who took final test in ACTG068A Fall 2011 class demonstrated a solid understanding of tax law fundamentals as they relate to Corporations and Fiduciaries. As a result these students achieved a passing SEE score of 70% or above on the Final Comprehensive Test designed as a simulation of actual SEE aka EA (Enrolled Agent) exam. An average passing rate for SEE is 30% (IRS statistics).</p> | <p>09/21/2012 - Continue utilizing weekly class discussion forums to enhance students' test taking skills with emphasis on ?how the IRS asks questions? topics. Encourage students to take more practice tests/quizzes by offering an extra credit opportunity</p> |
| <p>Department - Accounting (ACTG) - ACTG 68B - ADVANCED TAX ACCOUNTING II - SLO 2 - Application - Demonstrate practical knowledge of income tax form preparation and tax compliance process as these relate to corporations and fiduciaries. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b></p>                    | <p><b>Assessment Method:</b><br/>Objective Questions<br/>Tax Form Assignment</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p>   | <p>09/21/2012 - 18 students in this class who completed all four required tax form homework assignments achieved an average score of 85%. The score reveals that all students acquired a working knowledge of tax form preparation approach as it relates to multiple forms covered in this class.</p>   | <p>09/21/2012 - Continue utilizing weekly class discussion forums to enhance students' test taking skills with emphasis on ?how the IRS asks questions? topics. Encourage students to take more practice tests/quizzes by offering an extra credit opportunity</p> |

| Course-Level SLOs   | Means of Assessment & Target / Tasks   | Assessment Findings/Reflections   | Action Plan & Follow-Up   |
|---|--|---|---|
| Active  |  | <p><b>Result:</b><br/>Target Met<br/><b>Reporting Year:</b><br/>2011-2012</p>   |   |
| Department - Accounting (ACTG) - ACTG 68C - ADVANCED TAX ACCOUNTING III - SLO 1 - SEE - Achieve passing SEE score of 70% (may slightly deviate as the "scaled scoring" grading system is currently used by the SEE facilitator) while demonstrating a solid understanding of fundamentals of Federal income tax law as it relates to Sole Proprietorships and Partnerships. (Created By Department - Accounting (ACTG)) | <p><b>Assessment Method:</b><br/>Objective Questions<br/>Tax Form Assignment</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p> <p><b>Target:</b><br/>Score of 70% or better.</p> | <p>09/21/2012 - 11 out of total 19 students who took final test demonstrated a solid understanding of tax administration, procedure and review of the enrolled agents exam. As a result these students achieved a passing SEE score of 70% or above on the Final Comprehensive Test designed as a simulation of actual SEE aka EA (Enrolled Agent) exam. An average passing rate for SEE is 30% (IRS statistics).</p> <p><b>Result:</b><br/>Target Met<br/><b>Reporting Year:</b><br/>2011-2012</p> | <p>09/21/2012 - Continue utilizing weekly class discussion forums to enhance students? test taking skills with emphasis on ?how the IRS asks questions? topics.</p>   |
| Course-Level SLO Status:<br>Active  |  |   |   |
| Department - Accounting (ACTG) - ACTG 68C - ADVANCED TAX ACCOUNTING III - SLO 2 - Application - Demonstrate practical knowledge of income tax form preparation and tax compliance process as these relate to sole proprietorships and partnerships. (Created By Department - Accounting (ACTG))   | <p><b>Assessment Method:</b><br/>Objective Questions<br/>Tax Form Assignment</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p> <p><b>Target:</b><br/>Score of 70% or better</p>  | <p>09/21/2012 - 18 students in this class who completed all four required tax form homework assignments achieved an average score of 85%. The score reveals that all students acquired a working knowledge of tax form preparation approach as it relates to multiple forms covered in this class: form 4562, Schedule A, B, C, D and E of form 1040 and Form 1065 and Schedule M-1.</p> <p><b>Result:</b><br/>Target Met<br/><b>Reporting Year:</b><br/>2011-2012</p>                              | <p>09/21/2012 - Continue utilizing weekly class discussion forums to enhance students? test taking skills with emphasis on ?how the IRS asks questions? topics.</p> <p>Encourage students to take more practice tests/quizzes by offering an extra credit opportunity</p> |
| Course-Level SLO Status:<br>Active  |  |   |   |
| Department - Accounting (ACTG) - ACTG 75 - ACCOUNTING FOR GOVERNMENT & NOT-FOR-PROFIT - SLO 2: Application -  | <p><b>Assessment Method:</b><br/>Summative final assessment delivered in AT&amp;S in Etudes. 60 questions, random</p>  | <p>09/18/2012 - ULO: %&gt;=70%, %&gt;=80%<br/>ULO 3: Budgeting &amp; Control, 100%, 100%<br/>ULO 4: Recognizing Revenues in Governmental</p>  | <p>09/18/2012 - More problem solving and additional instruction in modules for Colleges &amp; Universities, Health</p>  |

| Course-Level SLOs   | Means of Assessment & Target / Tasks  | Assessment Findings/Reflections   | Action Plan & Follow-Up   |
|---|---|---|---|
| <p>perform pertinent accounting calculations and demonstrate the ability to use appropriate methods and /or procedures to solve Governmental and Not-For-Profit problems. (Created By Department - Accounting (ACTG))</p> <p><b>Start Date:</b><br/>09/19/2011</p> <p><b>Course-Level SLO Status:</b><br/>Active</p>  | <p>draw from all Unit Learning Objectives. Score displayed after manual release.</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p> <p><b>Target:</b><br/>A score of 70% or better.</p>  | <p>Funds, 100%, 100%<br/>ULO 5: Recognizing Expenditures in Governmental Funds, 100%, 67%<br/>ULO 6: Accounting for Capital Projects &amp; Debt Service, 50%, 0%<br/>ULO 7: Capital Assets &amp; Investments in Marketable Securities, 100%, 100%<br/>ULO 8: Long-term Obligations, 100%, 100%<br/>ULO 9: Business-type Activities, 100%, 100%<br/>ULO 10: Fiduciary Funds &amp; Permanent Funds, 100%, 100%<br/>ULO 12: Not-for-Profit Organizations, 100%, 80%<br/>ULO 13: Colleges and Universities, 50%, 25%<br/>ULO 14: Health Care Providers , 40%, 40%</p> <p>Average for SLO - 78%, 63%</p>   | <p>Care Providers and expenditures in governmental funds.</p>   |
| <p>Department - Accounting (ACTG) - ACTG 75 - ACCOUNTING FOR GOVERNMENT &amp; NOT-FOR-PROFIT - SLO 1: Theory - Explain Governmental and Not-For-Profit accounting terminology, concepts, frameworks, and procedures. (Created By Department - Accounting (ACTG))</p> <p><b>Start Date:</b><br/>09/19/2011</p> <p><b>Course-Level SLO Status:</b><br/>Active</p> | <p><b>Assessment Method:</b><br/>Summative final assessment delivered in AT&amp;S in Etudes. 60 questions, random draw from all Unit Learning Objectives. Score displayed after manual release.</p> <p><b>Assessment Method Type:</b><br/>Exam - Course Test/Quiz</p> <p><b>Target:</b><br/>A score of 70% or better.</p> | <p>09/18/2012 - ULO: %&gt;=70%, %&gt;=80%<br/>ULO 1: The Government &amp; Not-for-Profit Environment, 100%, 100%<br/>ULO 2: Fund Accounting, 100%, 100%<br/>ULO 3: Budgeting &amp; Control, 100%, 100%<br/>ULO 4: Recognizing Revenues in Governmental Funds, 100%, 100%<br/>ULO 5: Recognizing Expenditures in Governmental Funds, 100%, 0%<br/>ULO 6: Accounting for Capital Projects &amp; Debt Service, N/A<br/>ULO 7: Capital Assets &amp; Investments in Marketable Securities, 100%, 100%<br/>ULO 8: Long-term Obligations, 100%, 100%<br/>ULO 9: Business-type Activities, 100%, 50%<br/>ULO 10: Fiduciary Funds &amp; Permanent Funds, 100%, 100%<br/>ULO 11: Issues of Reporting, Disclosure &amp;</p> <p><b>Result:</b><br/>Target Met</p> <p><b>Reporting Year:</b><br/>2011-2012</p> | <p>09/18/2012 - Students became very comfortable with the theoretical aspects of the course, especially the governmental section as the course progressed. However, once the course shifted gears to not-for-profit, their scores decreased. More time to be spent on not-for-profit concepts in particular as they relate to universities and college.</p> |

| Course-Level SLOs  | Means of Assessment & Target / Tasks | Assessment Findings/Reflections   | Action Plan & Follow-Up |
|--|--------------------------------------|---|-------------------------|
|  |                                      | <p>Financial Analysis,89%, 56%<br/>         ULO 12: Not-for-Profit Organizations, 100%, 67%<br/>         ULO 13: Colleges and Universities, 50%, 50%<br/>         ULO 14: Health Care Providers , 100%, 100%</p> <p>Overall on SLO - 92%, 76%</p> <p><b>Result:</b><br/>         Target Met<br/> <b>Reporting Year:</b><br/> <u>2011-2012</u></p> |                         |
| <p>Department - Accounting (ACTG) - ACTG 76<br/>         - ETHICS IN ACCOUNTING - SLO: 1 Theory<br/>         - Explain the function of ethics as it relates to the accounting profession. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>         Active</p>   |                                      |   |                         |
| <p>Department - Accounting (ACTG) - ACTG 76<br/>         - ETHICS IN ACCOUNTING - SLO: 2<br/>         Application - Apply the AICPA Code of Professional Conduct, IRS rules and GAAP to ethical dilemmas faced by CPAs in practice. (Created By Department - Accounting (ACTG))</p> <p><b>Course-Level SLO Status:</b><br/>         Active</p> |                                      |   |                         |