



## PROGRAM REVIEW – CURRICULUM REVIEW

2015-16

# Accounting

### Courses with CID Designation

Course Name	CID #	CID Name	COR Effective Term
ACCT G101	ACCT 110	<a href="#">Financial Accounting</a>	S2013
ACCT G102	ACCT 120	<a href="#">Managerial Accounting</a>	S2008

### Dual Listed Courses

Course Name	Dual Listed
ACCT G220	CJ G220

### List of Active Courses offered or not offered in the last 3 years

Course ID	2012-2013			2013-2014			2014-2015		
	Summer	Fall	Spring	Summer	Fall	Spring	Summer	Fall	Spring
ACCT G100		X	X		X	X		X	X
ACCT G101		X	X		X	X		X	X
ACCT G102		X	X		X	X		X	X
ACCT G110		X	X		X	X		X	X
ACCT G111		X	X		X	X		X	X
ACCT G113		X	X		X	X		X	X
ACCT G115					X			X	
ACCT G119		X			X	X		X	
ACCT G130		X	X		X	X		X	X
ACCT G210		X	X		X	X		X	X
ACCT G211								X	
ACCT G212									
ACCT G215		X	X		X	X		X	X
ACCT G220		X	X		X	X		X	X
ACCT G235		X	X		X	X		X	X



## PROGRAM REVIEW – SLO ASSESSMENTS

2015-16

### Accounting

\*Assessment status reflects assessments between Fall 2013 through Summer 2015

Assessment status for courses with active cSLOs			
Course Name	# of cSLOs	# of cSLOs Assessed	Status
ACCT G100	3	3	↑
ACCT G101	6	4	↔
ACCT G102	4	3	↔
ACCT G110	4	2	↔
ACCT G111	3	2	↔
ACCT G113	4	3	↔
ACCT G115	3	2	↔
ACCT G119	4	2	↔
ACCT G130	3	3	↑
ACCT G210	5	3	↔
ACCT G211	7	1	↔
ACCT G212	6	0	↓
ACCT G215	5	2	↔
ACCT G220	4	3	↔
ACCT G235	4	3	↔

- ↑ Fully assessed
- ↔ Partially assessed
- ↓ No assessment

Courses with cSLOs that still need to be assessed		
Course Name	cSLO #	cSLO
ACCT G101	cSLO 5	Explain the content, form, and purpose of financial statements (including footnotes), and how they satisfy the information needs of investors, creditors, and other users.
ACCT G101	cSLO 6	Assess the ethical implications inherent in financial reporting.
ACCT G102	cSLO 4	Perform managerial functions through a series of managerial techniques: budgeting, resource allocation, performance evaluation, variance analysis, differential analysis, etc.
ACCT G110	cSLO 1	Analyze, compute, and record payroll transaction in an accounting system, including the preparation of a payroll register.
ACCT G110	cSLO 4	Design, implement, and maintain the basic internal controls for the payroll cycle.
ACCT G111	cSLO 3	Attain knowledge and develop techniques in preparation for the California Tax Preparer Certification examination.
ACCT G113	cSLO 4	Describe basic elements of corporate tax law as they apply to various business entities.
ACCT G115	cSLO 2	Investigate certain exceptions in the Tax Code such as limitations, deductions, and phase-outs.
ACCT G119	cSLO 3	Explore auditing techniques to identify errors on tax returns and forms
ACCT G119	cSLO 4	Utilize the Internet to research pertinent tax issues.
ACCT G210	cSLO 4	Prepare a master budget and flexible budget; evaluate performance to aid in decision making.
ACCT G210	cSLO 5	Explain the nature of capital expenditures and evaluate various tools used for these decisions.
ACCT G211	cSLO 1	Describe the purpose of accounting and the role of accountants; apply the assumptions and principles of the accounting conceptual framework in recording and interpreting financial data.
ACCT G211	cSLO 2	Prepare comprehensive financial statements and footnote disclosures in accordance with generally accepted accounting principles, using in-depth analysis to report complex transactions.
ACCT G211	cSLO 4	Distinguish inventoriable costs and their valuation and estimation methods; account for investments in debt and equity securities.
ACCT G211	cSLO 5	Identify acquisition costs, costs subsequent to acquisition, and disposals for property, plant, and equipment. Also, calculate depreciation using a variety of depreciation and depletion methods.
ACCT G211	cSLO 6	Explain the various types of intangible assets, their recognition, impairment, and related current issues.
ACCT G211	cSLO 7	Apply the principles of revenue recognition in accordance with various earnings processes.

### Courses with cSLOs that still need to be assessed

Course Name	cSLO #	cSLO
ACCT G212	cSLO 1	Describe the nature of current liabilities; record, summarize, classify, and report transactions related to current liabilities, long-term liabilities, income taxes, pensions, and leases.
ACCT G212	cSLO 2	Classify the key components of stockholders' equity, outline the accounting procedures for equity transactions, and understand the issues surrounding convertible equity structures and their effects on earnings per share.
ACCT G212	cSLO 3	Prepare a statement of cash flows in accordance with generally accepted accounting principles.
ACCT G212	cSLO 4	Analyze accounting changes in principles, estimates, reporting entities, and errors and their effects on financial statements.
ACCT G212	cSLO 5	Evaluate presentation of financial statements and disclosure issues related to the above topics in light of the current reporting environment.
ACCT G212	cSLO 6	Perform ratio analysis and gain an overview of financial analysis techniques and principles.
ACCT G215	cSLO 2	Define internal control, its purpose, structure and components.
ACCT G215	cSLO 4	Distinguish between control objectives and control procedures. Also, differentiate between various internal control elements such as control gaps, control deficiencies, and material weaknesses.
ACCT G215	cSLO 5	Attain an understanding of the key provisions of the Sarbanes-Oxley Act of 2002 (SOX).
ACCT G220	cSLO 4	Define and analyze the legal and auditing environment surrounding forensic accounting.
ACCT G235	cSLO 4	Prepare and format reports for use in making business decisions.

### Courses Assessed and their Action Plans

Course Name	cSLO #	Semester Assessed	Action Plans
ACCT G100	cSLO 1	2013 - 2014 (Fall 2013)	I have revised many of my exercises that reinforce the concepts above. I will emphasize more classroom discussions among the students so that there will be more interaction of those who know and those that are having a problem in some of the recording of information for accounting.
ACCT G100	cSLO 1	2013 - 2014 (Fall 2013)	In order to help students to understand the timing of the adjusting entries and why students need to make the adjusting entries, I plan to provide an overall summary video of the adjusting entries from a big-picture perspective with a timeline of the big picture, along with the details of the adjusting entries.
ACCT G100	cSLO 1	2014 - 2015 (Spring 2015)	Despite the fact that the satisfactory rate above is amazing, I plan to spend more time with the overall introduction of the accrual system, helping students to understand the timing of the adjusting entries and why students need to make the adjusting entries. I plan to provide an overall summary video of the adjusting entries from a big-picture perspective with a timeline of the big picture, along with the details of the adjusting entries.
ACCT G100	cSLO 2	2013 - 2014 (Spring 2014)	I will emphasize more classroom discussions among the students so that there will be more interaction of those who know and those that are having a problem in some of the recording of information for payroll. While the initial thinking is that all students work, and therefore knows about payroll, this is not the case. Most students are paid electronically and only see the deposit to their bank account, and not the withholding. I will add additional class work in this area as well as a review of the HW in class.
ACCT G100	cSLO 2	2013 - 2014 (Spring 2014)	In order to help students to understand better the journal entries for retailers, I am going to spend more time on these journal entries, creating additional scenarios for them to consider, providing video clips for them to review. The students need more repetition with these options to get a clear understanding of each type of transaction using the perpetual system, which will be provided by adding more exercises in their homework assignment.
ACCT G100	cSLO 3	2014 - 2015 (Fall 2014)	I will keep using the above format since the end results were successful in increasing the students learning and test scores. In the area of test problems needs more attention. This area also increased over last year due to the review of terms and several of the concepts in each chapter.
ACCT G100	cSLO 3	2014 - 2015 (Fall 2014)	In order to help students with better understanding on the concepts of general journal, t-accounts, trial balance and financial statement, I approached the lessons using various tools;

## Courses Assessed and their Action Plans

Course Name	cSLO #	Semester Assessed	Action Plans
			<p>such as power point, a lot of problem solving via blackboard and whiteboard and videos from other resources. I tried to find real life situations to help them relate to the inventory and shipping method concepts, to help students with visuals of live situations.</p> <p>I will continue to fine tune these research on teaching materials to assist my students' learning process.</p>
ACCT G100	cSLO 3	2014 - 2015 (Fall 2014)	In order to help students to understand better the special journals, I am going to create additional transactions for them to consider, providing interaction with each other as to how they decide which special journal is to be used. The students need more repetition with these special journals to get a clear understanding of each type of special journal, which will be provided by adding more activities and practice.
ACCT G101	cSLO 1	2013 - 2014 (Fall 2013)	In the future, I will spend more time allowing the class to discuss the framework and the various components of the framework. We will use some of the examples of the book of fraud or inappropriate financial reporting to illustrate the necessity of the framework. This will provide opportunities for the students to get experience applying the concepts learned in the book in an interesting way to them.
ACCT G101	cSLO 1	2013 - 2014 (Fall 2013)	After teaching this class for several semesters I try to engage the students more each time to increase their desire and motivation to study and retain the materials.
ACCT G101	cSLO 1	2013 - 2014 (Fall 2013)	I will continue to use a qualitative approach to teaching the accounting conceptual framework. I would amend the class lecture portion to include some group work and exercises in order to increase student participation.
ACCT G101	cSLO 2	2013 - 2014 (Spring 2014)	I will continue to spend sufficient time on the accounting information system and its components. Students needed repetition and supplemental tips and activities to finally understand the concepts. I will continue such activities in order to increase their understanding and help them succeed with these concepts.
ACCT G101	cSLO 3	2013 - 2014 (Fall 2013)	I will continue to spend more time on the fundamentals of the class which include the accounting information system and its components. Students were very engaged and enjoyed working on the in class exercises, so I will increase allotted class time for such activities in order to increase their understanding and assist them with homework assignments.
ACCT G101	cSLO 3	2014 - 2015 (Fall 2014)	I have provided extra activities and diagrams beyond the text to help the students finally understand this very important concept. I will continue to spend sufficient time on the accounting system and its components. Students need repetition and supplemental tips and activities to fully understand these concepts. I will continue such activities in order to increase their understanding and help them succeed with these concepts.
ACCT G101	cSLO 3	2014 - 2015 (Fall 2014)	The following are some changes I'm planning to make: 1. Assign in-class projects to students to be worked on either individually or in-group 2. Review few questions that are similar (but not the same as) the assigned homework in-class to provide students with more guidance
ACCT G101	cSLO 3	2014 - 2015 (Fall 2014)	I will continue to allocate time on the fundamentals of the class, which includes ensuring students have a clear understanding of the purpose of an accounting system, a journal and a ledger. I will continue to assess students on their knowledge of these key terms in order to strive for a high rate of student success in achieving course student learning outcomes. I will consider other forms of assessment such as targeted homework assignments, quizzes, writing assignments or in-class projects.
ACCT G101	cSLO 3	2014 - 2015 (Fall 2014)	Despite the high success rates in the assessment, students still had a difficult time with the fundamental elements of the accounting system as they encounter this later on in the course. I will encounter this by having students do more active exercises in class during the early few weeks of the course such as transaction analysis, T account construction, etc. By stimulating their thought process with active exercises that they can do in groups in class, this should help the concepts stick and motivate them to learn them on their own via independent study.

## Courses Assessed and their Action Plans

Course Name	cSLO #	Semester Assessed	Action Plans
ACCT G101	cSLO 4	2014 - 2015 (Spring 2015)	I will continue to allocate time on the fundamentals of the class, which includes ensuring students have a clear understanding of applying transaction analysis, inputting transactions in an accounting system and preparing financial statements. I will continue to assess students on their knowledge of these key terms in order to strive for a high rate of student success in achieving course student learning outcomes. I will consider other forms of assessment such as targeted homework assignments, quizzes, writing assignments or in-class projects.
ACCT G102	cSLO 1	2013 - 2014 (Fall 2013)	Overall, students would benefit from additional walk-throughs of the cost accounting elements from beginning to end. I plan to go through a project with them in class that takes them through these steps, followed by a take-home project in which they will have to do it again by themselves.
ACCT G102	cSLO 1	2013 - 2014 (Fall 2013)	By introducing examples of what a factory plant looked like, and how they operated; then went through each operation and associate each task with a journal-like transaction, it really helped students understand cost accounting. If students can see and relate a task to a journal transaction, then they can easily understand the concept of the transaction and retain the knowledge learned from cost accounting lectures. For an example: I found an old chocolate factory footage from an "I Love Lucy" episode, I was able to show students what expenses "Work In Process" account captured, who were the direct and indirect labor, what spoilage meant, etc.
ACCT G102	cSLO 1	2013 - 2014 (Fall 2013)	Because the students have done well with this SLO, I will continue to provide homework, quizzes, and discussions that help the students gain a clear understanding of these terms.
ACCT G102	cSLO 2	2014 - 2015 (Spring 2015)	Despite the fact that the satisfactory rate above is awesome, I have devoted some further discussions and assignments for the students to understand the big picture, dealing with the questions about why the calculations are needed and in what context one would use each different type of system.
ACCT G102	cSLO 3	2014 - 2015 (Fall 2014)	The seemingly low number of students who satisfactorily performed this assessment (12 out of 44) does not necessarily indicate that the cSLO was not achieved. Rather, it indicated that they understood the fundamental ideas behind sensitivity analysis, but needs to continue to develop their understanding of the more intricate concepts. The second question of the assessment was the more difficult question. The majority of students managed to get the first question correct, while missing the second question. As such, I will continue to allot 4 class sessions to the topic of cost behavior and cost volume- profit analysis. I will continue to devote at least this much time to covering this important and relatively complex material in future classes.
ACCT G102	cSLO 3	2014 - 2015 (Fall 2014)	Because the students have done well with this SLO, I will continue to provide homework, quizzes, and discussions that help the students gain a clear understanding of cost-volume-profit analysis.
ACCT G110	cSLO 1 <i>*Historical*</i>	2013 - 2014 (Fall 2013)	I have discussed whether or not to require the completion of the entire payroll project with my supervising professors at IVC (where I teach the same course) and at GWC. Generally, the thought is that the payroll project is a lot of work. But, I see it essential to teaching the practical aspects of the SLOs here. I will be reducing the scope of the payroll project to include preparation of 2 payroll registers, plus one or two that relate to a terminated employee, and reduce the total work required. In addition, I will encourage peer or team preparation of the payroll project, since I saw that in those teams, compliance, learning and overall grades were superior.
ACCT G110	cSLO 2	2013 - 2014 (Spring 2014)	I have discussed whether or not to require the completion of the entire payroll project with my supervising professors at IVC (where I teach the same course) and at GWC. Generally, the thought is that the payroll project is a lot of work. Students typically comment on it as busy work – repetitive tasks and time-consuming. In the past, it has been the driver to one or two students just giving up on the class. But, I see it essential to understanding the practical aspects of the SLOs here. I attempted to reduce the amount of work this semester, thinking that perhaps only 2 registers were needed or fewer Forms W-2 could be done, but

## Courses Assessed and their Action Plans

Course Name	cSLO #	Semester Assessed	Action Plans
			the way the project was designed, it was just not feasible. This semester, though, I encouraged peer or team preparation of the payroll project, since I saw that in those teams, compliance, learning and overall grades were superior. Even if a team completed the project, as several did, each student still had to prepare, and turn in, one payroll register, their own Form 941 and at least 1 W-2. I believe this was a highly effective technique to minimize repetitive work while requiring the attainment of the SLO at an effective level. I intend to use this strategy in the future.
ACCT G110	cSLO 3	2014 - 2015 (Fall 2014)	I do not believe that I will use one discrete test like this in the future to demonstrate compliance with this SLO for at least two reasons. First, I think one matching exercise fails to consider the possibility of a misunderstanding of the direction of the test, leading to a failed assessment by a student who knows the materials. Second, and most important, knowing the practical aspects of payroll processing requires an ability to fill out and accurately report payroll to various government agencies. I will focus on utilizing the completion of such forms in the future as a benchmark performance for the determination of whether students have fully learned the concepts in this class.
ACCT G110	cSLO 3	2014 - 2015 (Fall 2014)	The seemingly low number of students who satisfactorily performed this assessment (12 out of 44) does not necessarily indicate that the cSLO was not achieved. Rather, it indicated that they understood the fundamental ideas behind sensitivity analysis, but needs to continue to develop their understanding of the more intricate concepts. The second question of the assessment was the more difficult question. The majority of students managed to get the first question correct, while missing the second question.  As such, I will continue to allot 4 class sessions to the topic of cost behavior and cost-volume-profit analysis. I will continue to devote at least this much time to covering this important and relatively complex material in future classes.
ACCT G111	cSLO 1	2013 - 2014 (Fall 2013)	I plan on creating additional semester projects that will entail completing a 1040 with all text covered related schedules. The students will be given many real life client examples, and a completed organizer. They will need to know what questions to ask in order to be able to complete the returns. They will also refer to IRS publications on some issues so that they can also learn how to utilize resources available to them. By doing these projects will bridge the gap between tax theory and actual application of the laws.
ACCT G111	cSLO 2	2013 - 2014 (Spring 2014)	I plan on creating additional semester projects that will entail completing a 1040 with all text covered related schedules. The students will be given many real life client examples, and a completed organizer. They will need to know what questions to ask in order to be able to complete the returns. They will also refer to IRS publications on some issues so that they can also learn how to utilize resources available to them. By doing these projects will bridge the gap between tax theory and actual application of the laws.
ACCT G113	cSLO 1	2013 - 2014 (Fall 2013)	The analysis described above has resulted in immediate changes to the structure of the course. The course will now be much more centered on the completion of the various entity tax returns. The students will still learn the fundamental rules for corporations, partnerships, LLCs and S Corps, but will now be able to apply them directly to a tax return. We are going to do an in-class project that will involve completion of a tax return. There will also be a take-home project with a similar goal in mind.
ACCT G113	cSLO 2	2013 - 2014 (Spring 2014)	I will continue to focus on this SLO as an area that could be improved. This semester we incorporated several new projects into the class that seemed to stimulate interest and discussion among the students. Next semester, it is my goal to bring this SLO more directly into these projects, through specific fact patterns that require the students to apply what they've learned about business decisions.
ACCT G113	cSLO 3	2014 - 2015 (Fall 2014)	Based on the response from the students, I'd like to further emphasize this portion of the class and augment it with additional discussion/writing assignments. The class does not currently have a writing assignment beyond the basic tax research assignment mentioned above. I would like to include additional small writing

## Courses Assessed and their Action Plans

Course Name	cSLO #	Semester Assessed	Action Plans
ACCT G115	cSLO 1	2013 - 2014 (Fall 2013)	assignments to further mentor my students towards a successful accounting career. This may also include a discussion/assignment on proper business-email etiquette.
ACCT G115	cSLO 3	2014 - 2015 (Fall 2014)	I, as well as the students, really enjoyed the interactive aspect of the discussion assignments. In the future, I will change some of the more conversational tax topics to require a minimum of 2 student replies instead of just one reply. Also, I will change the due dates of discussion assignments to a Thursday, so that it will allow the remainder of the week (Thursday to Sunday) for students to reply to one another and complete the interactive portion of the discussion assignments.
ACCT G119	cSLO 1	2013 - 2014 (Fall 2013)	I plan on having students prepare workpapers in order to be able to pinpoint their problem areas much faster. In addition, I will have them potentially prepare their own tax returns as well as assigning various tax return scenarios.
ACCT G119	cSLO 2	2013 - 2014 (Spring 2014)	I plan on having students prepare workpapers in order to be able to pinpoint their problem areas much faster. In addition, I will have them potentially prepare their own tax returns as well as assigning various tax return scenarios.
ACCT G130	cSLO 1	2013 - 2014 (Fall 2013)	I plan to use this information to emphasize to the students, more than I already do, that successful completion of the homework and practice material that is provided is the best way to do well on the exam.
ACCT G130	cSLO 2	2013 - 2014 (Spring 2014)	I plan to use this information to emphasize to the students, more than I already do, that successful completion of the homework and practice material that is provided is the best way to do well on the exam. Also, I will reinforce that the study of accounting is a continuous process and is not the study of a finite subject matter in each course.
ACCT G130	cSLO 3	2014 - 2015 (Fall 2014)	I plan to use this information to emphasize to the students, more than I already do, that successful completion of the homework and practice material that is provided is the best way to do well on the exam. Also, I will reinforce that the study of accounting is a continuous process and is not the study of a finite subject matter in each course. Finally, I will demonstrate how even the smallest error can significantly affect their overall grade.
ACCT G210	cSLO 1	2013 - 2014 (Fall 2013)	I will continue to present the material but will change the assessment to offer a more difficult problem.
ACCT G210	cSLO 2	2013 - 2014 (Spring 2014)	I will continue to present the material but will change the group assignments and class discussions to improve my students understanding of job-order costing and related journal entries.
ACCT G210	cSLO 3	2014 - 2015 (Fall 2014)	I will continue to present the material and test in the same format.
ACCT G211	cSLO 3	2014 - 2015 (Fall 2014)	Based on the high success rates in this assessment, I plan to reduce the amount of time allotted to the cash and receivables lesson. As mentioned previously, many of these concepts are reiterated in the intermediate course, so students are able to navigate through them fairly quickly and with a relatively high level of success. I currently allot two weeks to cover cash and receivables. In the future, I may group cash (the easier of the two topics) with another easy topic in one week, and allow another week for receivables. This will be a better utilization of the weeks that I have to cover all topics in this course.
ACCT G215	cSLO 1	2013 - 2014 (Fall 2013)	I provide different perspectives on this matter by assigning a weekly case study to supplement their readings and discussion assignments. I found that the weekly case studies give them a deeper understanding of what really goes on in businesses, and how the control environment in a company can break down. I will continue to research more recent case studies to supplement their weekly assignments, as I think that the case studies will open their eyes and minds to the breakdowns that can occur in an internal control system.

## Courses Assessed and their Action Plans

Course Name	cSLO #	Semester Assessed	Action Plans
ACCT G215	cSLO 3	2014 - 2015 (Fall 2014)	As stated above, the change I made this semester, to include a specific week discussion and analysis of the COSO framework components, was a useful technique to educate students on the importance of the individual components. In this next semester, I expect that I will retain this exercise, and I intend to also create a short 10-20 question quiz to measure the student's understanding as well.
ACCT G220	cSLO 1	2013 - 2014 (Fall 2013)	To address the high student interest in special materials, additional assignments will be switched from the usual assignments where certain questions are answered to assignments that take into account current events in the field and solicit analysis from the students.
ACCT G220	cSLO 2	2013 - 2014 (Spring 2014)	To address the high student interest in special materials, assignments will continue to be switched from the usual assignments where certain questions are answered to assignments that take into account current events in the field and solicit analysis from the students.
ACCT G220	cSLO 3	2014 - 2015 (Fall 2014)	To address the high student interest in special materials, assignments will continue to be updated to take into account current events in the field and solicit analysis from the students.
ACCT G235	cSLO 1	2013 - 2014 (Fall 2013)	I would continue to fine-tune the homework assignments, projects and the final Live Project going forward. The more hands-on tasks, the better to assist students get familiar with the inner operation capabilities of the QuickBooks software program.
ACCT G235	cSLO 2	2013 - 2014 (Spring 2014)	I would continue to fine-tune the homework assignments, projects and the final Live Project going forward. The more hands-on tasks, the better to assist students get familiar with the inner operation capabilities of the QuickBooks software program.
ACCT G235	cSLO 3	2014 - 2015 (Fall 2014)	This semester I made sure each week we have a short quiz in class to test the students' knowledge of previous week's lesson. I discovered that written quizzes were difficult in the wording interpretation, so I switched to hands-on QB operational quizzes and the results were much more accurate and realistic to the true knowledge level from students. I would continue to fine-tune the homework assignments, projects and the final Live Project going forward. The more hands-on tasks, the better to assist students get familiar with the inner operation capabilities of the QuickBooks software program.