

Assessment Plan 2023-2024
Accounting Transfer Pathway

Academic year 2023-2024

Accounting Transfer Pathway Learning Outcomes

Financial Statements & Analysis, Decision Making, and Budgeting

Identify the components of the four basic financial statements from an adjusted trail balance. Prepare and analyze an income statement. Prepare and analyze a balance sheet. Prepare and analyze a cash flow statement. Prepare and analyze a statement of equity. Calculate and analyze financial ratios. Compute the breakeven point of offering a new product or service. Develop a master budget. Evaluate capital investment proposals.

MEASURES	RESULTS	ACTIONS
<p>Course Grade - ACCT 2000</p> <p>Implementation Plan [timeline] Fall/Spring</p> <p>Key/Responsible Personnel Mark Meuwissen/Stacy Peterson</p> <p>Indirect - Overall Course Grade</p> <p><i>Principles of Accounting I: ACCT 2000</i></p> <p>Target</p> <p>60% of students receive a "C" grade in Principles of Accounting I</p>	<p><i>No results have been added.</i></p>	<p><i>No actions have been added.</i></p>
<p>Course Grade - ACCT 2010</p> <p>Implementation Plan [timeline] Fall/Spring</p> <p>Key/Responsible Personnel Mark Meuwissen/Stacy Peterson</p> <p>Indirect - Overall Course Grade</p> <p><i>Principles of Accounting II: ACCT 2010</i></p> <p>Target</p> <p>70% of students receive a "C" grade in Principles of Accounting II</p>	<p><i>No results have been added.</i></p>	<p><i>No actions have been added.</i></p>

Inventory, Flow of Costs

Demonstrate knowledge of merchandise inventory systems. Prepare and analyze transactions using the perpetual method. Prepare cost of goods sold and income statement for merchandising company. Prepare adjusting entries based on physical inventory. Demonstrate knowledge of LIFO, FIFO, and weighted average methods. Determine the cost of a product or service.

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