Discipline	Course Number	Title
Accounting	111	ACC 111 09/24/2019- Principles of Accounting I
Division	Department	Faculty Preparer
Business and Computer Technologies	Business	Mark Johnston
Date of Last Filed Assessment Report		

I. Review previous assessment reports submitted for this course and provide the following information.

1. Was this course previously assessed and if so, when?

Yes

Winter of 2012

2. Briefly describe the results of previous assessment report(s).

Students performed above expectations on every outcome.

3. Briefly describe the Action Plan/Intended Changes from the previous report(s), when and how changes were implemented.

Since the students performed above expectations the only change implemented was the development of a project related to the depreciation of plant assets to enable students to have a better understanding of the alternative depreciation methods.

II. Assessment Results per Student Learning Outcome

Outcome 1: Complete the accounting cycle for corporations and report results.

- Assessment Plan

    o Assessment Tool: Multiple choice questions from selected unit tests

    o Assessment Date: Winter 2018

    o Course section(s)/other population: All students in all sections.

    o Number students to be assessed: Approximately 220 students.

- o How the assessment will be scored: Answer key

- o Standard of success to be used for this assessment: For the multiple-choice section, success will be demonstrated when at least 70% of the students score a minimum of 70% on all questions assessed within this learning outcome.

- o Who will score and analyze the data: Full-Time Business Faculty

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

Fall (indicate years below)	Winter (indicate years below)	SP/SU (indicate years below)
	2019	

2. Provide assessment sample size data in the table below.

# of students enrolled	# of students assessed
245	203

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

Every student who took each unit test was assessed. There were various reasons why all 245 students did not take each unit test (absences, etc.).

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students who took each unit test were assessed in each section.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

Multiple-choice questions were used to assess Outcome 1 Assessment Tool 1. The assessment was scored using an answer key.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: Yes

70% of the students assessed in Learning Outcome 1 scored a minimum of 70% on all questions within the Learning Outcome. There were 16 questions. In addition, for 75% of the questions, students scored 70% or better. This met our expectations. See attached file.

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

Outcome 1 Assessment 1: The following were the strengths:

1. Understanding the steps involved in the accounting cycle. Students scored over 87% in questions related to this area of the accounting cycle.

2. Understanding the accounting concepts related to adjusting and closing entries which is part of the accounting cycle. Students scored over 85% in questions related to this area of the accounting cycle.

3. Understanding the financial statements that are part of the accounting cycle. Students scored at an average of 91% on questions related to this area of the accounting cycle.

Outcome 1 Assessment 2:

Assessment 2 was an assigned problem from Unit Test 2. This assessment covered learning outcome 1. The standard of success to be used for this assessment: 70% of the students will record/report 70% of the transactions/statements correctly.

77% of the students recorded and reported 70% of the transactions/statements correctly. We considered this a strength.

In reviewing the assessment, there were two major areas that were included in the assessment: preparing financial statements and recording closing entries. After the initial evaluation of the assessment, it was determined to break down the analysis of the assessment in more detail. In the financial statement section of the assessment, 78% of the students recorded and reported 70% of the transactions/statements correctly. We considered this a strength. For the closing entry section of the assessment, 75% of the students recorded and reported 70% of the transactions/statements correctly. We considered this a strength.

In reviewing the assessment data, one section of the class had the assessment problem assigned as the last question on a unit test. In reviewing the test, some students did not even get to the assessment question because they ran out of time. If that section was not included in the assessment, 86% of the students recorded and reported 70% of the transactions/statements correctly.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

Outcome 1 Assessment 1: The following were the weaknesses.

1. Understanding what type of accounts require adjusting entries and recording the adjusting entry for deferred revenue. Students scored at an average of 60% in the two questions in this area. Continue to emphasize the correct recording of the adjusting entries for deferred revenue through course videos and assigned problems.

2. Understanding what accounts are not affected by closing entries. Students scored at an average of 60% on the two questions in this area. Since one of the major focuses in Outcome 1 Assessment 2 (see below) was on closing entries and the students performed above expectations on that Outcome, scoring a little lower on two questions is not a concern.

For Outcome 1 Assessment 2 there were no major weaknesses. In reviewing the data, students in the FTF sections did not do quite as well as the DL Sections. In the DL sections, students had the benefit of a detailed video on the closing entry process that the FTF Students did not have the benefit of viewing. Implement the closing entry video that is included in the DL sections into the FTF sections of ACC 111.

Outcome 1: Complete the accounting cycle for corporations and report results.

- Assessment Plan

    o Assessment Tool: Assigned problem from unit test 2

    o Assessment Date: Winter 2018

    o Course section(s)/other population: All students in all sections.

    o Number students to be assessed: Approximately 220

    o How the assessment will be scored: Answer key

    o Standard of success to be used for this assessment: 70% of the students will record/report 70% of the transactions/statements correctly.

    o Who will score and analyze the data: Full-Time Business Faculty

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

Fall (indicate years below)	Winter (indicate years below)	SP/SU (indicate years below)
	2019	

2. Provide assessment sample size data in the table below.

# of students enrolled	# of students assessed
245	185

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

Due to confusion, one of the instructors did not conduct Assessment 2 for Outcome 1. Nine of the ten sections were assessed. There were also students who did not complete the assessment due to absences, etc.

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

Assessment 2 was an assigned problem from Unit Test 2. This assessment covered learning outcome 1.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

An assigned problem was used to assess Outcome 1 Assessment Tool 2. The assessment was scored using an answer key.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: Yes

180 students were assessed in the Winter of 2019. Outcome 1 of Assessment 2. Five students were not included of the 185 since they did not attempt the assessment, although they did take the unit test. Students performed above expectations (i.e. 77% of the students assessed scored at a minimum of 70% on all transactions/statements within the learning outcome). See attached file.

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

Outcome 1 Assessment 1: The following were the strengths:

1. Understanding the steps involved in the accounting cycle. Students scored over 87% in questions related to this area of the accounting cycle.

2. Understanding the accounting concepts related to adjusting and closing entries which is part of the accounting cycle. Students scored over 85% in questions related to this area of the accounting cycle.

3. Understanding the financial statements that are part of the accounting cycle. Students scored at an average of 91% on questions related to this area of the accounting cycle.

Outcome 1 Assessment 2:

Assessment 2 was an assigned problem from Unit Test 2. This assessment covered learning outcome 1. The standard of success to be used for this assessment: 70% of the students will record/report 70% of the transactions/statements correctly.

77% of the students recorded and reported 70% of the transactions/statements correctly. We considered this a strength.

In reviewing the assessment, there were two major areas that were included in the assessment: preparing financial statements and recording closing entries. After the initial evaluation of the assessment, it was determined to break down the analysis of the assessment in more detail. In the financial statement section of the assessment, 78% of the students recorded and reported 70% of the transactions/statements correctly. We considered this a strength. For the closing entry section of the assessment, 75% of the students recorded and reported 70% of the transactions/statements correctly. We considered this a strength.

In reviewing the assessment data, one section of the class had the assessment problem assigned as the last question on a unit test. In reviewing the test, some students did not even get to the assessment question because they ran out of time. If that section was not included in the assessment, 86% of the students recorded and reported 70% of the transactions/statements correctly.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

Outcome 1 Assessment 1: The following were the weaknesses.

1. Understanding what type of accounts require adjusting entries and recording the adjusting entry for deferred revenue. Students scored at an average of 60% in the two questions in this area. Continue to emphasize the correct recording of the adjusting entries for deferred revenue through course videos and assigned problems.

2. Understanding what accounts are not affected by closing entries. Students scored at an average of 60% on the two questions in this area. Since one of the

major focuses in Outcome 1 Assessment 2 (see below) was on closing entries and the students performed above expectations on that Outcome, scoring a little lower on two questions is not a concern.

For Outcome 1 Assessment 2 there were no major weaknesses. In reviewing the data, students in the FTF sections did not do quite as well as the DL Sections. In the DL sections, students had the benefit of a detailed video on the closing entry process that the FTF Students did not have the benefit of viewing. Implement the closing entry video that is included in the DL sections into the FTF sections of ACC 111.

Outcome 2: Identify and value assets, liabilities and stockholders' equity by using accounting systems and controls.

- Assessment Plan

    o Assessment Tool: Multiple choice questions from selected unit tests

    o Assessment Date: Winter 2018

    o Course section(s)/other population: All students in all sections.

    o Number students to be assessed: Approximately 220 students

    o How the assessment will be scored: Answer key

    o Standard of success to be used for this assessment: 70% of the students must score a minimum of 70% on all questions assessed within this learning outcome.

    o Who will score and analyze the data: Full-Time Business Faculty

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

Fall (indicate years below)	Winter (indicate years below)	SP/SU (indicate years below)
	2019	

2. Provide assessment sample size data in the table below.

# of students enrolled	# of students assessed
245	197

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

Every student who took each unit test was assessed. There were various reasons why all 245 students did not take each unit test (absences, etc.).

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students who took each unit test were assessed in each section.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

Multiple-choice questions were used to assess Outcome 2. The assessment was scored using an answer key.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: Yes

80% of the students assessed in Learning Outcome 2 scored a minimum of 70% on all questions within the Learning Outcome. There were 26 questions. In addition, for 85% of the questions students scored 70% or better. This was above expectations. See attached file.

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

Outcome 2: The following were the strengths:

1. Understanding basic journal entries for a retail business. Students scored over 85% in questions related to this area.

2. Computing the value of ending inventory in a periodic inventory system. Students scored an average of 84% in questions related to this area.

3. Understanding the accounting concept of systems and controls. Students scored at an average of 88% on questions related to this area.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

Students performed above expectations in this learning outcome. For each question where students scored below 70%, there were other questions in the same area where they performed at a high level.

Outcome 3: Evaluate accounting information to assess a company's performance and determine its ability to pay off its liabilities.

- Assessment Plan

    o Assessment Tool: Multiple choice questions from selected unit tests

    o Assessment Date: Winter 2018

    o Course section(s)/other population: All students in all sections.

    o Number students to be assessed: Approximately 220 students.

    o How the assessment will be scored: Answer key

    o Standard of success to be used for this assessment: 70% of the students must score a minimum of 70% on all questions assessed within this learning outcome.

    o Who will score and analyze the data: Full-Time Business Faculty

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

Fall (indicate years below)	Winter (indicate years below)	SP/SU (indicate years below)
	2019	

2. Provide assessment sample size data in the table below.

# of students enrolled	# of students assessed
245	199

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

Every student who took each unit test was assessed. There were various reasons why all 245 students did not take each unit test (absences, etc.).

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students who took each unit test were assessed in each section.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

> Multiple-choice questions were used to assess Outcome 3. The assessment was scored using an answer key.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

> Met Standard of Success: <u>Yes</u>
>
> 80% of the students assessed in Learning Outcome 3 scored a minimum of 70% on all questions within the Learning Outcome. There were 14 questions. In addition, for 86% of the questions students scored 70% or better. This was above expectations. See attached file.

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

> Students performed well in most of the areas of this leaning outcome. For 10 of the 14 questions, students scored above 80% on each of those questions.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

> The only area where the students did not perform well in this learning outcome was the following:
>
> The analysis of the debt to asset ratio and the computation of the times-interest-earned ratio. Continue to include videos and assigned problems in this area.

III. Course Summary and Intended Changes Based on Assessment Results

1. Based on the previous report's Intended Change(s) identified in Section I above, please discuss how effective the changes were in improving student learning.

> In the previous assessment, there was a weakness in recording depreciation on fixed assets. Students improved in this area, so the implementation of a project was success.

2. Describe your overall impression of how this course is meeting the needs of students. Did the assessment process bring to light anything about student achievement of learning outcomes that surprised you?

> Students have met expectations in each of the learning outcomes, and the course is meeting the students' needs.
>
> There were no surprises when conducting the assessment process.

3. Describe when and how this information, including the action plan, was or will be shared with Departmental Faculty.

> The information will be shared with full-time faculty and our department meeting.

4.

Intended Change(s)

Intended Change	Description of the change	Rationale	Implementation Date
No changes intended.			

5. Is there anything that you would like to mention that was not already captured?

> 6.

III. Attached Files

Course Assessment Results

Faculty/Preparer:	Mark Johnston	**Date:**	11/11/2019
Department Chair:	Douglas Waters	**Date:**	11/15/2019
Dean:	Eva Samulski	**Date:**	11/18/2019
Assessment Committee Chair:	Shawn Deron	**Date:**	12/23/2019

COURSE ASSESSMENT REPORT

I. Background Information
1. Course assessed:
   Course Discipline Code and Number: ACC 111
   Course Title: Principles of Accounting
   Division/Department Codes: BUSD

2. Semester assessment was conducted (check one):
   ☐ Fall 20__
   ☒ Winter 2012
   ☐ Spring/Summer 20__

3. Assessment tool(s) used: check all that apply.
   ☐ Portfolio
   ☐ Standardized test
   ☐ Other external certification/licensure exam (specify):
   ☐ Survey
   ☐ Prompt
   ☐ Departmental exam
   ☐ Capstone experience (specify):
   ☒ Other (specify): Selected questions/problems from unit tests

4. Have these tools been used before?
   ☐ Yes
   ☒ No

   If yes, have the tools been altered since its last administration? If so, briefly describe changes made.

5. Indicate the number of students assessed and the total number of students enrolled in the course.

   All students in **every other** section of the face-to-face sections and all DL sections for Assessment I and II were assessed. 102 students in total were assessed. The total number of students enrolled in the course was approximately 160.

6. If all students were not assessed, describe how students were selected for the assessment. *(Include your sampling method and rationale.)*

   All DL sections and all **odd** face-to-face sections (ie. ACC 111 01, ACC 111 03, etc.) were selected. 102 students were assessed. We feel that 102 is a representative sample of all students enrolled in ACC 111.

II. Results
1. Briefly describe the changes that were implemented in the course as a result of the previous assessment.

   No changes were made as a result of the previous assessment because the outcomes assessed met the departments' expectations. The course has not been assessed in approximately eight years.

2. List each outcome that was assessed for this report exactly as it is stated on the course master syllabus. *(You can copy and paste these from CurricUNET's WR report.)*
   1. **Complete the accounting cycle for sole proprietorships and report results.**
   2. **Record and value assets and current liabilities by using accounting systems and controls.**
   3. **Evaluate accounting information to assess a company's performance and determine its ability to pay off its current liabilities.**

3. For each outcome that was assessed, indicate the standard of success exactly as it is stated on the course master syllabus. *(You can copy and paste these from CurricUNET's WR report.)*

There were two separate assessments:

Assessment 1 was a selection of multiple choice questions from Unit Test 3. This assessment covered learning outcomes 1 through 3.

Assessment 2 was an assigned problem from Unit Test 2. This assessment covered learning outcome 1.

Assessment 1: Outcome 1 through 3
70% of the students must score a minimum of 70% on all questions assessed within this learning outcome.

Assessment 2: Outcome 1
70% of the students will record/report at a minimum 70% of the transactions/statements correctly within this learning outcome.

4. Briefly describe assessment results based on data collected during the course assessment. Indicate the extent to which students are achieving each of the learning outcomes listed above and state whether the standard of success was met for each outcome. *In a separate document, include a summary of the data collected and any rubrics or scoring guides used for the assessment.*

    102 students were assessed in Winter 2012. Outcome 1- Assessment 1: Students performed above expectations (i. e. 100% of the students answered at a minimum of 70% on all questions within that learning outcome). See attached summary.

    102 students were assessed in Winter 2012. Outcome 2 of Assessment 1: Students performed above expectations (i. e. 87% of the students answered at a minimum of 70% on all questions within that learning outcome). See attached summary.

    102 students were assessed in Winter 2012. Outcome 3 of Assessment 1: Students performed above expectations (i. e. 93% of the students answered at a minimum of 70% on all questions within that learning outcome). See attached summary.

    102 students were assessed in Winter 2012. Outcome 1 of Assessment 2: Students performed above expectations (i. e. 96% of the students assessed scored at a minimum of 70% on all transactions/statements within the learning outcome). See attached summary.

5. Describe the areas of strength and weakness in students' achievement of the learning outcomes shown in the assessment results. *(This should be an interpretation of the assessment results described above and a thoughtful analysis of student performance.)*

    Strengths: Students' performance on all learning outcomes were strengths, especially in learning outcome 1 where 100% of the students answered at a minimum of 70% on all questions within that learning outcome.

    Weaknesses: There was one area within learning outcome 2 where the students didn't perform as well. The questions related to computing depreciation on plant assets. Only 65.5% of the students assessed answered these questions correctly.

COURSE ASSESSMENT REPORT

III. Changes influenced by assessment results

1. If weaknesses were found (see above) or students did not meet expectations, describe the action that will be taken to address these weaknesses. *(If students met all expectations, describe your plan for continuous improvement.)*

   A project will be developed where students are required to compute depreciation using the alternative depreciation methods for a plant asset. An additional requirement will require students to compare the alternative methods and make recommendations on the method they will select for depreciating the plant asset.

   This project will enable students to gain a better understanding of the alternative depreciation methods which will improve their success on learning outcome 2.

2. Identify intended changes that will be instituted based on results of this assessment activity (check all that apply). Please describe changes and give rationale for change.

   Change/rationale:

   b. ☐ Objectives/Evaluation on the Master Syllabus-
   Change/rationale:

   c. ☐ Course pre-requisites on the Master Syllabus
   Change/rationale:

   d. ☐ 1st Day Handouts
   Change/rationale:

   e. ☒ Course assignments
   Change/rationale: **Add a class project on the depreciation of plant assets.**

   f. ☐ Course materials (check all that apply) No change
       ☐ Textbook
       ☐ Handouts
       ☐ Other:

   g. ☐ Instructional methods
   Change/rationale:

   h. ☐ Individual lessons & activities
   Change/rationale:

3. What is the timeline for implementing these actions? Winter of 2013

IV. Future plans

1. Describe the extent to which the assessment tools used were effective in measuring student achievement of learning outcomes for this course. **The assessment tools used were effective in measuring student success. Using myaccounting lab textbook software made assessment more efficient. In the future, we will be able to assess 100% of students.**

2. If the assessment tools were not effective, describe the changes that will be made for future assessments.
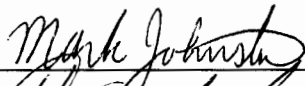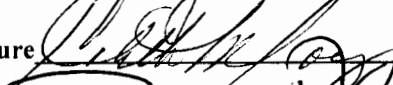
   N/A

3. Which outcomes from the master syllabus have been addressed in this report?
All __X__   Selected _____
If "All", provide the report date for the next full review: <u>Winter 2015</u>.

If "Selected", provide the report date for remaining outcomes: _____.

Submitted by:

Print: _Mark Johnston_   Signature _Mark Johnston_   Date: _9/17/2012_
Faculty/Preparer

Print: _Colette Young_   Signature _____   Date: _9/17/2012_
Department Chair

Print: _Rosemary Wilson_   Signature _Rosemary Wilson_   Date: _9/19/12_
Dean/Administrator