

Eastern West Virginia Community and Technical College

COURSE ASSESSMENT REPORT

Course Title and Number: Principles of Accounting I – A11 ACC 120	Academic Term and Year of Assessment Activity: Fall 2017
Report Submitted By: Shirley J. Murphy MBA	Course Delivery Format (list all modalities used in sections assessed): Traditional Classroom setting
Date Report Submitted: April 4, 2018	Number of Students Assessed: 22
Faculty Participants Full-time Faculty	Number of Sections Included: Two

Course Role in the Curriculum

Provide a description of the role the course serves in the curriculum (i.e. general education requirement, program technical core, restricted elective, etc.). Note all as appropriate.

This course is an introduction to the principles and procedures of double-entry accounting records and reports for sole proprietorships and partnerships. This course incorporates computer technology to provide hands-on learning.

This course is offered in the fall semester when the minimum required enrollment number is present.

This course serves as a technical core course or as a concentration elective course contingent upon the selected educational pursuit of the student. Successful completion of this three-credit course will satisfy one of the aforementioned educational requirements for those students seeking a degree or certificate from the college.

Assessment Methods

Provide a description of the assessment process used. Include description of instrument and performance standards in description. Note all methods.

Scenario analysis and computation were used as a 50.00% portion of the course assessment process.

Multiple-choice question was used as a 25.00% portion of the course assessment process.

True/False question with required computation was used as a 25.00% portion of the course assessment process.

The following Course Level Assessment Summary includes the description of the specific instrument used as well as the corresponding percentage of performance standard achieved.

Course Level Assessment Summary of Outcomes, Indicators, and Results

Course Title and Number: ACC 120 Principles of Accounting I

Number of Students in Assessment Sample = 22

Number of Sections in Assessment = 2

Add additional rows to table if necessary

Learning Outcomes (Insert learning outcomes assessed during this cycle)	Indicator (Insert indicators used for each outcome: exam question, scoring rubric, etc. Be specific)	Percent of Correct Responses	Percent of Incorrect Responses	Performance Standard Met (75%)* (yes or no)
Outcome 1: Adjust Accounts and Prepare Financial Statements	Chapter 3 Quiz: Question Number 10 - Analysis computation On October 1, 2014, Adams Company paid \$4,800 for a two-year insurance policy with the insurance coverage beginning on that date. As of December 31, 2014, which of the following account balances are correct after adjusting entries have been made? a. Prepaid insurance \$4,800 and Insurance expense \$0.	81.81%	18.19%	YES

<p>RE: Syllabus</p> <p>Course Outcome 3</p>	<p>b. Prepaid insurance \$0 and Insurance expense \$4,800.</p> <p>c. Prepaid Insurance \$2,400 and Insurance expense \$2,400.</p> <p>d. Prepaid insurance \$4,200 and Insurance expense \$600.</p> <p>81.81% (18/22) of the students were able to calculate the correct response indicated in “C”.</p>			
<p>Outcome 2:</p> <p>Analyze and Record Transactions</p> <p>RE: Syllabus</p> <p>Course Outcome 2</p>	<p>Chapter 2: Homework Question Number 16 - Multiple choice</p> <p>Purchasing office equipment on account has what impact on the accounting equation?</p> <p>a. Stockholders’ equity decreases and assets increase</p> <p>b. Liabilities increase and assets increase</p> <p>c. Assets decrease and liabilities decrease</p> <p>d. Assets increase and stockholders equity increases</p> <p>86.36% (19/22) of the students successfully selected “B” as the correct answer.</p>	<p>86.36%</p>	<p>13.64%</p>	<p>YES</p>
<p>Outcome 3:</p> <p>Explain Accounting for Receivables</p>	<p>Chapter 9 Homework: Question Number 13 – True/False using calculation :</p> <p>A company borrowed \$10,000 by signing a six-month promissory note at 5% interest. The amount of interest to be paid at maturity is \$25.</p>	<p>100.00%</p>	<p>0.00%</p>	<p>Yes</p>

RE: Syllabus Course Outcome 9	100.00% (22/22) of the students provided the correct "False" response to this question.			
Outcome 4: Describe Cash and Internal Controls in Accounting	<p>Chapter 8 Quiz Question Number 2 Scenario analysis/Multiple Choice</p> <p>Which of the following events would cause a bank to debit a depositor's account?</p> <hr/> <p>a. The depositor determines there are outstanding checks drawn on the account at month-end.</p> <p>b. The bank determines it incorrectly charged the depositor's account twice for the monthly service charge in a previous month.</p> <p>c. The depositor determines there are deposits in transit on the account at month-end.</p> <p>d. The bank collects a note receivable and related interest on the depositor's behalf.</p> <p>e. The depositor authorizes the bank to charge the depositor's account \$50 for new checks.</p> <hr/>	77.27%	22.73%	Yes
RE: Syllabus Course Outcome 8	77.27% (17/22) of the students correctly identified the answer to be "E".			

* Please note if using a different minimum performance standard.

Conclusions and Action Plan

Provide a brief summary of conclusions based on analysis of data. Identify action plan for improvement or for maintaining the current performance levels. Append additional pages if necessary. If appending, include notation in box to “See attached”.

SUMMARY:

While the overall conclusion of this course outcome analysis indicated successful achievement of the averaged performance levels (86.36% overall) for the four total course outcomes, there are specific outcomes requiring improvement. Outcome number 3 was the only outcome result of 100%, leaving the three other outcomes in need of improvement.

ACTION PLAN:

The action plan for this course is a continuation of emphasis on course material. In addition, increased use of problem solving will be conducted in the classroom to foster greater student understanding of the material. Students will be more strongly engaged as contributors to demonstration of problem solving techniques.

Repetitive attention in classroom lecture, discussion, and application will be used in an attempt to improve the level of outcome achievement in the future.

CONCLUSION:

The conclusion derived by this analysis indicates future assessment results will be improved through effective implementation of the indicated action plans. This information will be available to assist other faculty teaching this or similar courses.

Effective Date for Changes or Curriculum Proposal Submission to LOT (if recommended)	Proposed Date for Reassessment
	Fall 2019

Assessment Committee Approval (To be posted by Assessment Committee Chair)	LOT Review (To be posted by Assessment Committee Chair)
Date: 5/11/18	Date: N/A

RECOMMENDATIONS:

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- Use current template
 - To provide more than single question as evidence for LO assessment
 - Reference prior reports
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