

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 2013
Report Submitted By: Shirley J. Murphy MBA	Course Delivery Format (list all modalities used in sections assessed): Traditional Classroom equipped with desktop computers having Internet access
Date Report Submitted: February 11, 2014	Number of Students Assessed: 26
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 accounting 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 chosen 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 completion through analysis and computation was used as a 50% portion of the course assessment process.

Multiple choice questions were used as a 50% 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.

<p>RE: Syllabus LO</p> <p>9-3</p>	<p>Statement of Owner Equity, and Statement of Cash Flows.</p> <p>80.76% (21/26) of the students successfully completed this task.</p>			
<p>Outcome 3:</p> <p>Identify inventory methods and Analyze business transactions.</p> <p>RE: Syllabus LO</p> <p>7 -2 & 10-1</p>	<p>Chapter 6: Homework Question Number 24 - Multiple Choice:</p> <p>On December 31 of the current year, Hewett Company reported an ending inventory balance of \$215,000. The following additional information is also available:</p> <p>Hewett sold goods costing \$38,000 to Trump Enterprises on December 28 and shipped the goods on that date with shipping terms of FOB shipping point. The goods were not included in the ending inventory amount of \$215,000 because they were not in Hewett's warehouse.</p> <p>Hewett purchased goods costing \$44,000 on December 29. The goods were shipped FOB destination and were received by Hewett on January 2 of the following year. The shipment was a rush order that was supposed to arrive by December 31. These goods were included in the ending inventory balance of \$215,000.</p> <p>Hewett's ending inventory balance of \$215,000 included \$15,000 of goods being held on consignment from Rumsfeld Company. (Hewett Company is the consignee.)</p> <p>Hewett's ending inventory balance of \$215,000 did not include goods costing \$95,000 that were shipped to Hewett on December 27 with shipping terms of FOB destination and were still in transit at year-end.</p> <p>Based on the above information, the correct balance for ending inventory on December 31 is:</p> <p>A. \$194,000</p> <p>B. \$209,000</p>	<p>84.61%</p>	<p>15.39%</p>	<p>Yes</p>

	<p>C. \$200,000 D. \$171,000 E. \$156,000</p> <hr/> <p>Correct answer is E.</p> <p>84.61% (22/26) of the students provided the correct “E” response to this question.</p>			
<p>Outcome 4:</p> <p>Describe balance column accounts and Prepare a trial balance.</p> <p>RE: Syllabus LO 3-3 & 9-1</p>	<p>Chapter 4: Homework Question Number 14 – Multiple Choice</p> <p>The Unadjusted Trial Balance columns of a work sheet total \$84,000. The Adjustments columns contain entries for the following:</p> <ol style="list-style-type: none"> Office supplies used during the period, \$1,200. Expiration of prepaid rent, \$700. Accrued salaries expense, \$500. Depreciation expense, \$800. Accrued service fees receivable, \$400. <p>The Adjusted Trial Balance columns total is:</p> <p>A. \$80,400. B. \$84,000. C. \$85,700. D. \$85,900. E. \$87,600.</p> <hr/> <p>92.23% (24/26) of the students correctly identified the answer to be “C”.</p>	92.23%	7.77%	Yes

* 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 (89.40% overall) for the course outcomes, there are specific outcomes requiring improvement.

Averaged performance level was calculated by taking the number of correct responses for all assessment questions divided by the product of the number of assessed students multiplied by the number of assessment questions.

ACTION PLAN:

- (1). In the future more in-class exercises will be included in the assessment process as evaluative tools. Additionally, more end-of-chapter questions will be included in the assessment process also.
- (2). Students will be given more accounting problems to solve. Multiple choice questions might not be the best indicator of student learning.
- (3). Outcomes with assessment results meeting or surpassing expected performance standards will continue to be assessed and emphasized within the course instruction period.
- (4). Outcomes with assessment results close to the acceptable performance standard will receive more attention in classroom lecture, discussion, and application, if applicable, to improve the level of outcome achievement in the future.
- (5). Outcomes with assessment results below the acceptable performance standard will receive additional classroom lecture time, more classroom demonstration and hands-on application, if applicable, and more emphasis in classroom lecture and discussion so as to improve the level of outcome achievement in the future.
- (6). Outcomes with assessment results below the acceptable performance standard will necessitate an adjustment to the course schedule to increase the class time designated to those areas to facilitate improvement in the future performance standard levels.

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 for other faculty teaching this or similar courses.

Effective Date for Changes or Curriculum Proposal Submission to LOT (if recommended)	Proposed Date for Reassessment
	Fall 2015

Assessment Committee Approval (To be posted by Assessment Committee Chair)	LOT Review (To be posted by Assessment Committee Chair)
Date: 02-19-14	Date:03-24-14