

Eastern West Virginia Community and Technical College

COURSE ASSESSMENT REPORT

Course Title and Number: Principles of Accounting II – A11 ACC 121	Academic Term and Year of Assessment Activity: Spring 2014
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: May 29, 2014	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 principles and procedures in accounting for a corporation and manufacturing-type business. This course may incorporate computer technology to provide hands-on learning.

This course is offered in the spring 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 was used as a 66.67% portion of the course assessment process.

Multiple choice questions were used as a 33.33% 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 121 Principles of Accounting II

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: Calculate earnings per share. . RE: Syllabus LO 6-1h	Chapter 13 Homework: Question Number 34 - Scenario and analysis computation Shamrock Company had net income of \$30,000. The weighted-average common shares outstanding were 8,000. The company declared a \$2,700 dividend on its noncumulative, nonparticipating preferred stock. There were no other stock transactions. The company's earnings per share is:	81.81%	18.19%	YES

	<p>A. \$2.87. B. \$2.73. C. \$3.41. D. \$3.16. E. \$3.75.</p> <p>81.81% (18/22) of the students were able to calculate the correct response indicated in "C".</p>			
<p>Outcome 2: Explain partnership accounting.</p> <p>RE: Syllabus LO 6-8</p>	<p>Chapter 12: Homework Question Number 16 - Multiple choice</p> <p>The withdrawals account of each partner is:</p> <p>A. Closed to that partner's capital account with a credit. B. Closed to that partner's capital account with a debit. C. A permanent account that is not closed. D. Credited with that partner's share of net income. E. Debited with that partner's share of net loss.</p> <p>77.27% (17/22) of the students successfully selected "A" as the correct answer.</p>	77.27%	22.73%	YES

had \$35,000 of direct labor cost. The entry to apply overhead to these production departments is:

- A. Debit Factory Overhead - Assembly \$112,500; debit Factory Overhead - Finishing \$31,500; credit Goods in Process Inventory \$144,000.
- B. Debit Factory Overhead \$144,000; credit Goods in Process Inventory - Assembly \$112,500; credit Goods in Process - Finishing \$31,500.
- C. Debit Factory Overhead \$144,000; credit Factory Payroll \$144,000.
- D. Debit Goods in Process Inventory - Assembly \$112,500; debit Goods in Process Inventory - Finishing \$31,500; credit Factory Overhead \$144,000.
- E. Debit Factory Payroll \$144,000; credit Cash \$144,000.

90.90% (20/22) of the students correctly identified the answer to be "D".

* 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 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). Outcomes with assessment results meeting or surpassing expected performance standards (75 to 100%) will continue to be assessed and emphasized within the course instruction period.
- (2). Outcomes with assessment results close to the acceptable performance standard (69-74%) will receive additional/repetitive attention in classroom lecture, discussion, and application, if applicable, to improve the level of outcome achievement in the future.
- (3). Outcomes with assessment results below the acceptable performance standard (63-68%) will receive additional classroom lecture time, more classroom demonstration and hands-on application, if applicable, and more focused emphasis in classroom discussion so as to improve the level of outcome achievement in the future.
- (4). Outcomes with assessment results below the acceptable performance standard (<63%) will necessitate an adjustment to the course schedule to increase the class time strictly devoted and designated to those problematic areas in order 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 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

Assessment Committee Approval (To be posted by Assessment Committee Chair)	LOT Review (To be posted by Assessment Committee Chair)
Date: 9-24-14 (SB-G)	Date: 10-20-12 SB-G LOT Minutes