

**Eastern West Virginia Community and Technical College**  
**COURSE ASSESSMENT REPORT (Blackboard Data)**

<b>Course Title and Number:</b> ACC 121 – Principles of Accounting II	<b>Academic Term and Year of Assessment Activity</b> (Ex: Fall, 2014) Spring 2020
<b>Report Submitted By</b> Shirley Murphy	<b>Number of Students Assessed:</b> 16
<b>Date Report Submitted:</b> 12/01/20	<b>Number of Sections Included:</b> 1
<b>Course Delivery Format (list all modalities used in sections assessed. Ex: web based, VDL, traditional section, hybrid course, etc.):</b> Face-to-Face for the first half of the semester and online for the rest because of COVID-19	

**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 is a core course for AAS in Business, AAS in Accounting, and CAS in Accounting. It also serves as an elective in CAS in Business and Administrative Support Technology.

**Previous Assessment Reports and Results**

**Date of Previous Assessment:** Spring 2018

**List of Outcomes Not Met:** The outcomes of this course were modified to streamline assessment process

**Summary of Actions Taken to Address Unmet Learning Outcomes: Append additional pages if necessary. If appending, include notation in box to “See attached”.**

Considering that all the ten outcomes were met, no significant changes were recommended. However, more emphasis will be placed on Outcome Number 4: Describe Investments and International Operations, which averaged 76.0%. This will include additional lecture time on the concepts of Investment and International Operations. This outcome will be best matched to the newly formatted course outcomes.

**Assessment Methods**

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

In Spring 2020 the use of Blackboard permitted the instructor the ability to develop multiple-choice and true/false questions to assess each outcome. These questions were problem-solving and general accounting knowledge focused. Many of these questions required students to perform computations to secure the correct answer.

ACC 121 Principles of Accounting II Spring 2020 used the following eight assessment tools in the course with the following assignment/projects on a weekly basis or as indicated:

1. Complete practice problems – required computation and demonstration of understanding of the mathematical complexities found in Accounting II
2. Complete homework – assignments used true/false and multiple-choice questions to reflect the level of comprehension with many requiring computations to be performed
3. Complete graded problems - required computation and demonstration of understanding of the mathematical complexities found in Accounting II
4. Complete challenge problems - required advanced computation and demonstration of understanding of the mathematical complexities found in Accounting II
5. Complete accounting projects - required in-depth computation and demonstration of understanding of the mathematical complexities found in Accounting II
6. Complete the chapter quiz - assignments used true/false and multiple-choice questions to reflect the level of comprehension with many requiring computations to be performed
7. Video assignments – these assignments required written responses identifying the perspectives and understanding of the accounting concepts and computations
8. Complete exams/comprehensive final – an exam was given for every two chapters with a comprehensive final exam provided at the end of the course. These assignments used true/false and multiple-choice questions.

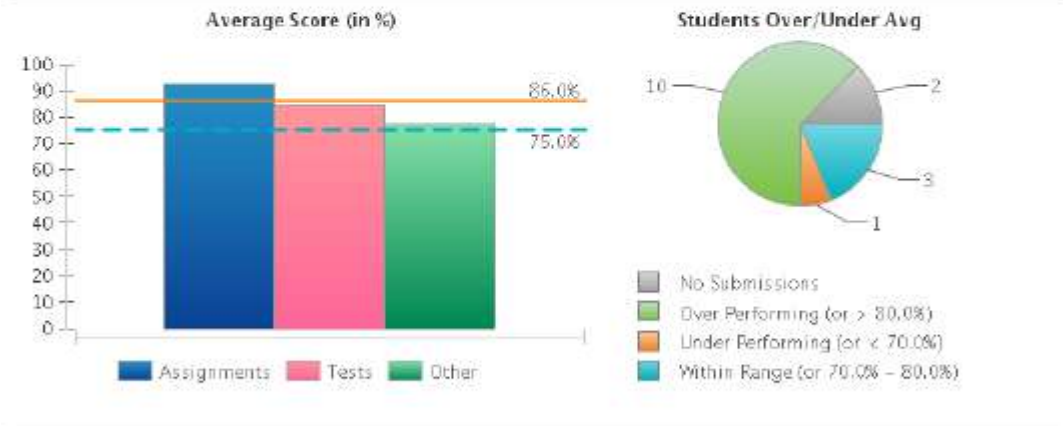
## Assessment Results: Course Overview

### Course Performance

Course Name	Principles of Accounting II
Number of Students	16
Goal/Goal Set	ACC 121
Included Categories	Goals
Report Description	This report displays information showing how a single Blackboard Learn Course performs against a selected set of goals. Performance targets and a range of acceptable performance for the course can be determined when running the report. Data includes averages for the entire course as well as break downs for individual students and goals.

### Course Overview

Performance Target	Performance Range	Course Average	Median	Mode	Standard Deviation
75.0%	+/- 5% (or 70% - 80%)	86.0%	95.0%	100.0%	22.2%



	Average Score (in %)	Performance Offset	Count of Items
<a href="#">Assignments</a>	92.8%	17.6%	18
<a href="#">Tests</a>	84.8%	9.8%	39
<a href="#">Other</a>	77.1%	2.1%	7

\* Please note if using a different minimum performance standard.

### Detail By Goal

Detail by Goal	Overall Average	Assignments	Tests	Other
Average by Type (Count)				
<b>ACC 121 Goals</b>				
<a href="#">01. Analyze Accounting for Corporations</a>	89.0%	92.1% (1)	87.3% (7)	97.9% (1)
<a href="#">02. Discuss Long- Term Liabilities and Prepare Entries to Accounts</a>	84.9%	86.9% (1)	84.7% (7)	
<a href="#">03. Describe Investments and International Operations</a>	88.0%	0.0% (0)	85.7% (4)	97.1% (1)
<a href="#">04. Report the Statement of Cash Flows</a>	90.4%	0.0% (0)	89.4% (7)	97.9% (1)
<a href="#">05. Analyze Financial Statements</a>	84.7%	0.0% (0)	84.3% (7)	87.9% (1)
<a href="#">06. Explain Managerial Accounting Concepts and Principles</a>	77.0%	0.0% (0)	80.4% (7)	52.9% (1)
<a href="#">07. Analyze Job Order Cost Accounting</a>	82.8%	0.0% (0)	87.4% (7)	50.9% (1)
<a href="#">08. Discuss Process Cost Accounting and Record the Flow of Direct Costs</a>	78.5%	82.7% (2)	84.3% (4)	55.5% (1)
<a href="#">09. Analyze Cost- Volume- Profit</a>	91.7%	91.9% (3)		
<a href="#">10. Discuss Master Budgets and Planning and Analyze Expense Planning</a>	94.2%	94.2% (5)		
<a href="#">11. Explain Flexible Budgets and Standard Costs and Analyze Changes in Sales</a>	95.3%	95.2% (3)		
<a href="#">12. Analyze Performance Measurement and Responsibility Accounting</a>	95.9%	95.8% (3)		

Students' grades – Pass Rate

Final Grades	A	B	C	D	W	Pass rate including withdrawals
Number of students	8	2	3	1	2	87.5%

#### Conclusions

**Provide a brief summary of conclusions derived based on analysis of data. Append additional pages if necessary. If appending, include notation in box to “See attached”.**

As evidenced in the Detail by Goal assessment result presented above, all outcomes were met at 77% or above. The required standard was 75%.

However, deeper review indicates three specific assignment areas fell below the acceptable 75% threshold. These include Chapter 6 (52.9%) video assignment, chapter 7 (50.9%) discussion review, and chapter 8 (55.5%) video assignment.

To improve upon these results, please see the following Action Plan for the presentation of strategies to be utilized in the future to aid in course improvement.

**In the previous course assessment for spring 2018, Outcome 4: Describe Investments and International Operations matched to Outcome 3 in spring 2020. In 2018 the averaged result for this outcome was 76.0%. In the current spring 2020 assessment report, the averaged result for the outcome increased to 88.0%.**

**This result depicts closure of the feedback loop and demonstrates successful implementation of the indicated**

**strategies do result in course improvement.**

**Action Plan and Date for Reassessment**

**Identify action plan for improvement or maintaining current performance levels including outcomes identified for re-assessment, curriculum revision, LOT proposal, new or revised course activities to reinforce learning outcomes, etc. Append additional pages if necessary. If appending, include notation in box to "See attached".**

To improve the areas that fell below the accepted 75% threshold, the following changes will be implemented in the delivery of this course's message in the future:

1. The video for chapter 6 will be replaced with another, more informative and explanatory video that better suits the students' needs.
2. The discussion review for chapter 7 will be changed to be more straight forward and direct. This will make the review easier for the students to understand what is being specifically asked.
3. The video for chapter 8 will be replaced with another, more informative and explanatory video that better suits the students' needs.

**The next assessment for this course is spring 2022**

**Assessment Committee Recommendation/Approval  
(To be posted by Assessment Committee Chair)**

- Approved as presented  
 Approved with recommendations for future reports (Explanation Required)  
 Resubmission Required. Reason for Resubmission:

**Date: 12/15/2020**