

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

Course Title and Number: Managerial Accounting ACC 235	Academic Term and Year of Assessment Activity (Ex: Fall, 2014) Spring 2020
Report Submitted By: Davida Wolfe – Seyed Mirkhani	Number of Students Assessed: 8
Date Report Submitted: 12/07/2020	Number of Sections Included: 1
Course Delivery Format (list all modalities used in sections assessed. Ex: web based, VDL, traditional section, hybrid course, etc.): Web	

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.
Managerial Accounting is an elective course for the following programs: AAS and CAS in Business Management and AAS and CAS in Accounting.

Previous Assessment Reports and Results
Date of Previous Assessment: No previous assessments.
<u>Describe the successful elements of the previous report’s action plan below.</u>
Refer to any unmet Learning Outcomes in the Action Plan section, following. If appending pages, include notation in box to “See attached”.
No previous assessments

Assessment Methods
Provide a description of the assessment process used. Include description of instrument and performance standards in description. Note all methods.
<ul style="list-style-type: none"> • Chapter assignments - 10 questions from each chapter • Multiple choice quiz – 10 questions from each chapter • Mid-Term exam – 15 multiple choice – True/false questions – Covered outcomes one and two • Final Exam – 30 Multiple Choice Questions – Covered outcomes three and four

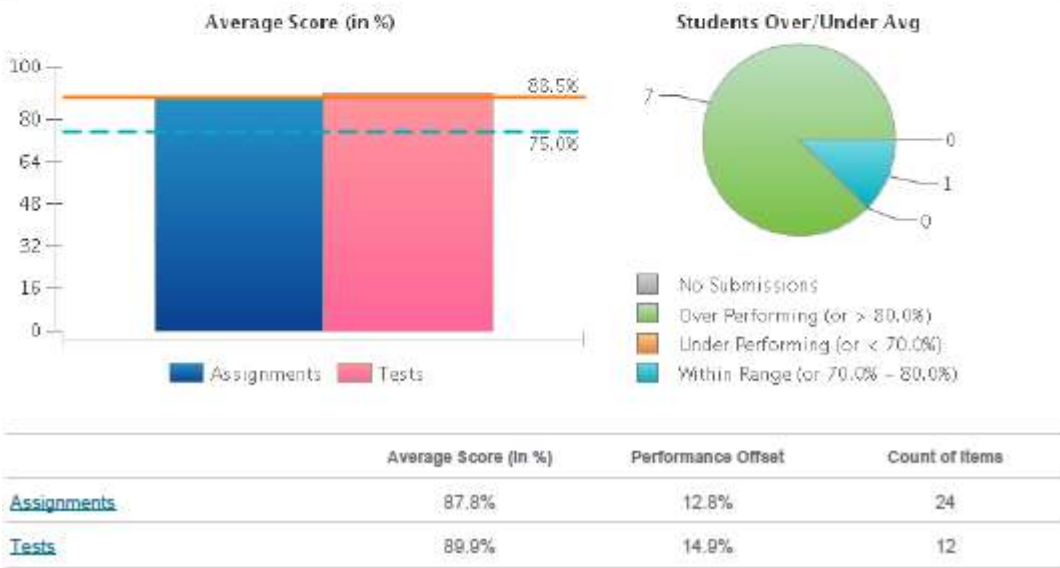
Assessment Results: Course Overview
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Course Performance

Course Name	Managerial Accounting
Number of Students	8
Goal/Goal Set	ACC 235
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%)	88.5%	96.7%	100.0%	20.7%



Insert 'Course Overview' charts from Black Board performance report here

Assessment Results: Detail by Goal

Detail by Goal		Overall Average	Assignments	Tests
Average by Type (Count)				
ACC 233 Goals				
01. Discuss job order, process, and activity-based costing and analysis		82.7%	83.1% (7)	81.9% (3)
02. Explain cost behavior and cost-volume-profit analysis and discuss variable costing and performance reporting		87.0%	88.2% (4)	85.0% (2)
03. Analyze master budgets, performance planning, flexible budgets, standard costing, performance measurement and responsibility		90.7%	91.7% (9)	87.4% (3)
04. Analyze relevant costing, capital budgeting, investment, cash flows and financial statements		93.2%	92.3% (7)	94.0% (6)

Final Grades	A	B	D	Pass Rate
Number of students	4	3	1	100%

* Please note if using a different minimum performance standard.

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”.

All outcomes were met at 82.7% or above or above.

Managerial accounting is a challenging subject. Several graduating students with solid background took in accounting this course in their final semester which resulted to shifting the average class performance to above 85%. These students included both Accounting and Business Management majors.

While the overall conclusion of this course outcome analysis indicated successful achievement of the average performance level (88.5% overall) for the four course outcomes, the first outcome with overall average of 82.75% can be improved. The average score for assignments for this outcome was 83.1% and for the tests was 81.9%. Students can do better in this outcome if they take this course right after they complete Principles of Accounting while their memory is fresh and they remember accounting concepts. If there is a gap between taking Principles of Accounting and Managerial Accounting, the instructor teaching the course, can spend a week or two reviewing Accounting concepts which would help students do better in the course in general, and do better in outcome one in particular.

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”.

Review Accounting concepts at the beginning of the semester to prepare students for more in-dept. concepts. Encourage students to take Managerial Accounting as soon as they take Principles of Accounting.

Date for reassessment: Spring 2022

Assessment Committee Recommendation/Approval (To be posted by Assessment Committee Chair)
<input checked="" type="checkbox"/> Approved as presented <input type="checkbox"/> Approved with recommendations for future reports (Explanation Required) <input type="checkbox"/> Resubmission Required. Reason for Resubmission: Date: 12/15/2020