

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

Course Title and Number: ACC 251: Intermediate Accounting 2	Academic Term and Year of Assessment Activity (Ex: Fall, 2014) Fall 2017
Report Submitted By	Number of Students Assessed:
Date Report Submitted:	Number of Sections Included:
Course Delivery Format (list all modalities used in sections assessed. Ex: web based, VDL, traditional section, hybrid course, etc.): Web	

<p>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.</p> <p align="center"><i>Add from MCR</i></p>

<p>Assessment Methods Provide a description of the assessment process used. Include description of instrument and performance standards in description. Note all methods.</p> <p align="center">???</p>
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Assessment Results: Course Overview					
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Performance Target	Performance Range	Course Average	Median	Mode	Standard Deviation
75.0%	+/- 5% (or 70% - 80%)	91.2%	100.0%	100.0%	21.2%
<p align="center">Average Score (in %)</p>		<p align="center">Students Over/Under Avg</p>			
		Average Score (in %)	Performance Offset	Count of Items	
Assignments		99.5%	24.5%	11	
Tests		82.2%	7.2%	10	

Approved Assessment Committee:
Approved I.O.T.:

Assessment Results: Detail by Goal

Detail by Goal

	Overall Average	Assignment	Tests
		Average by Type (Count)	
ACC 251 Goals			
1. Explain the Utilization and Impairment of Property, Plant, Equipment and Intangible Assets	93.7%	<u>101.3%</u> (1)	<u>86.0%</u> (1)
2. Analyze Various Approaches for Investment in the Debt and Equity of other Companies	75.3%	<u>72.7%</u> (1)	<u>78.0%</u> (1)
3. Analyze Current Liabilities and Contingencies	84.0%	<u>100.0%</u> (1)	<u>68.0%</u> (1)
4. Analyze Bonds and Long- Term Notes	85.3%	<u>98.7%</u> (1)	<u>72.0%</u> (1)
5. Analyze Liabilities arising in Connection with Leases	95.7%	<u>101.3%</u> (1)	<u>90.0%</u> (1)
6. Analyze Financial Accounting and Reporting Standards for the Effects of Income Taxes	90.3%	<u>106.7%</u> (1)	<u>74.0%</u> (1)
7. Explain Pensions and Other Postretirement Benefits	90.3%	<u>108.7%</u> (1)	<u>72.0%</u> (1)
8. Analyze Shareholders' Equity, Invested Capital and Earned Capital	98.3%	<u>100.7%</u> (1)	<u>96.0%</u> (1)
9. Explain Share- Based Compensation and Earnings Per Share	94.7%	<u>99.3%</u> (1)	<u>90.0%</u> (1)
10. Analyze Accounting Changes, Error Corrections and Reporting as they relate to depreciation and changes in principle	99.3%	<u>102.7%</u> (1)	<u>96.0%</u> (1)
11. Analyze The Statement of Cash Flows	102.0%	<u>102.0%</u> (1)	

* Please note if using a different minimum performance standard.

Approved Assessment Committee:
Approved IOT:

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”.

Identify any under-achieving outcomes. (i.e. below 75%) in the Overall Coverage column. Look in the ‘Tests/Assignments’ columns to identify where the shortfall lies.

Try to pin down where and why students struggled most, e.g.

“Although each learning outcome met the 75% performance standard, Outcome 2 “Analyze Various Approaches for Investment in the Debt and Equity of other Companies” did so by just 0.3%. For this outcome, it was found that the assignment performance indicator was underperforming at 72.7%. This was due to (Where were students struggling in the assignment? Particular questions/concept/skills? If no specific questions/patterns, was the format of the assignment an issue? What did the students think?)”

Liaise with the teachers of other sections included in the report – what were their findings?

“Tests were found to be performing under the 75% performance standard in four of the learning outcomes, Numbers 3, 4, 6 and 7.”

“Upon investigation, it was found that... (Where were students struggling in the tests? Particular questions/concept/skills? If no specific questions/patterns, was the format of the test an issue? What did the students think?)”

Previous Assessment Reports and Results

Date of Previous Assessment:

List of Outcomes Not Met:

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

??? Consult any previous Course Assessment reports on the College website BEFORE you start to write the report. Previous reports might direct you to review the performance of previously failing outcomes.

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”.

- 1. Outcome 2 “Analyze Various Approaches for Investment in the Debt and Equity of other Companies”:** assignment identified as a source of underperformance (see Conclusions above); *(Review assignment: What were the problems here? How are they going to be addressed?)*
- 2. Underperforming Tests:** *Review the tests for Outcomes 3, 4, 6 and 7: What were the*

problems here? How are they going to be addressed?

**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:

Approved Assessment Committee:
Approved IOT: