Discipline	Course Number	Title
Accounting	122	ACC 122 08/19/2022- Principles of Accounting II
College	Division	Department
Business and Computer Technologies	Business and Computer Technologies	Business
Faculty Preparer		Julianne Davies
Date of Last Filed Assessment Report		01/05/2015

I. Review previous assessment reports submitted for this course and provide the following information.

1. Was this course previously assessed and if so, when?

Yes

ACC 122 was assessed in Winter, 2014.

2. Briefly describe the results of previous assessment report(s).

Objectives within the learning outcomes were met.

3. Briefly describe the Action Plan/Intended Changes from the previous report(s), when and how changes were implemented.

It was determined that no areas needed improvement.

II. Assessment Results per Student Learning Outcome

Outcome 1: Identify managerial accounting information for corporations.

- Assessment Plan
    - Assessment Tool: Multiple choice questions from selected unit test.
    - Assessment Date: Winter 2019
    - Course section(s)/other population: All students in all sections
    - Number students to be assessed: 180
    - How the assessment will be scored: Answer key

- o Standard of success to be used for this assessment: Success will be demonstrated when at least 70% of the students score a minimum of 70% on all questions assessed within this learning outcome
- o Who will score and analyze the data: Full-time business faculty

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

Fall (indicate years below)	Winter (indicate years below)	SP/SU (indicate years below)
2021		

2. Provide assessment sample size data in the table below.

# of students enrolled	# of students assessed
129	110

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

110 students completed the questions. Difference of 19 students (129-110) due to withdrawal of students.

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students from all sections were assessed.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

Multiple-choice questions were used. Scoring was done by Blackboard.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: Yes
For each question related to Learning Outcome 1, more than 70% of students answered the question correctly.

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

Students did best on the questions related to knowing what managerial accounting is and the classification of costs in a costing system. Perhaps there was a bit less understanding related to the specific types of costing systems such as job order and activity-based costing. The various cost classifications are used throughout the term, while those specific costing methods are only taught for one week each. This emphasis is consistent with what students should learn in the course.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

Students met the standard of success. We will continue to use the current course coverage. One change will be to Pearson My Lab starting Fall, 2022 which gives students more features to help them succeed.

Outcome 2: Evaluate accounting information to assess company performance and to forecast future performance.

- Assessment Plan

    o Assessment Tool: Multiple choice questions from selected unit test

    o Assessment Date: Winter 2019

    o Course section(s)/other population: All students in all sections

    o Number students to be assessed: 180

    o How the assessment will be scored: Answer key

    o Standard of success to be used for this assessment: Success will be demonstrated when at least 70% of the students score a minimum of 70% on all questions assessed within this learning outcome

    o Who will score and analyze the data: Full-time business faculty

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

Fall (indicate years below)	Winter (indicate years below)	SP/SU (indicate years below)
2021		

2. Provide assessment sample size data in the table below.

# of students enrolled	# of students assessed
129	110

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

110 students completed the questions. Difference of 19 students (129-110) due to withdrawal of students.

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students were assessed.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

Multiple-choice questions were used. Scoring was done by Blackboard.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: Yes

For each question related to Learning Outcome 2, more than 70% of students answered the question correctly.

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

As mentioned, for Outcome 2, students did very well in answering questions related to this outcome. There isn't any specific analysis of note for this outcome.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

Students met the standard of success. We will continue to use the current course coverage. One change will be to Pearson My Lab starting Fall, 2022 which gives students more features to help them succeed.

Outcome 3: Identify financial accounting information pertaining to corporations.

- Assessment Plan

- o   Assessment Tool: Multiple choice questions from selected unit test

- o   Assessment Date: Winter 2019

- o   Course section(s)/other population: All students in all sections

- o   Number students to be assessed: 180

- o   How the assessment will be scored: Answer key

- o   Standard of success to be used for this assessment: Success will be demonstrated when at least 70% of the students score a minimum of 70% on all questions assessed within this learning outcome

- o   Who will score and analyze the data: Full time business faculty

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

Fall (indicate years below)	Winter (indicate years below)	SP/SU (indicate years below)
2021		

2. Provide assessment sample size data in the table below.

# of students enrolled	# of students assessed
129	110

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

110 students completed the questions. Difference of 19 students (129-110) due to withdrawal of students.

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students were assessed.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

Multiple-choice questions were used. Scoring was done by Blackboard.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: <u>Yes</u>
For each question related to Learning Outcome 3, except for one, more than 70% of students answered the question correctly. The question related to the direct method of preparing the cash flow statement where 60% of students correctly answered.

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

As mentioned previously, students did not meet the standard on three questions related to cash flow statements, single-step income statement and a financial statement ratio comparison. Assignments covering this material will put additional emphasis on these topics. Students met or exceed the standard on all other questions.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

Students met the standard of success. We will continue to use the current course coverage with some more emphasis on cash flow and single-step income statements. As mentioned earlier, another change will be to Pearson My Lab starting Fall, 2022 which gives students more features to help them succeed.

Outcome 4: Identify and select from alternative capital investments.

- Assessment Plan
    - Assessment Tool: Multiple choice questions from selected unit test
    - Assessment Date: Winter 2019
    - Course section(s)/other population: All students in all sections
    - Number students to be assessed: 180
    - How the assessment will be scored: Answer key
    - Standard of success to be used for this assessment: Success will be demonstrated when at least 70% of the students score a minimum of 70% on all questions assessed within this learning outcome
    - Who will score and analyze the data: Full-time business faculty

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

Fall (indicate years below)	Winter (indicate years below)	SP/SU (indicate years below)
2021		

2. Provide assessment sample size data in the table below.

# of students enrolled	# of students assessed
129	110

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

110 students completed the questions. Difference of 19 students (129-110) due to withdrawal of students.

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students were assessed.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

Multiple-choice questions were used. Scoring was done by Blackboard.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: Yes

For each question related to Learning Outcome 4, more than 70% of students answered the question correctly.

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

Students did well on questions related to capital investments.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

Capital investments is one module in the course. It is a part of Outcome 2 on forecasting as it is related to budgeting. Questions related to Outcome 4 will be included with Outcome 2 in future assessments.

III. Course Summary and Intended Changes Based on Assessment Results

1. Based on the previous report's Intended Change(s) identified in Section I above, please discuss how effective the changes were in improving student learning.

Our efforts from the last assessment were to continue to deliver quality teaching to our students which was effective in meeting the outcomes this semester.

2. Describe your overall impression of how this course is meeting the needs of students. Did the assessment process bring to light anything about student achievement of learning outcomes that surprised you?

ACC 122 is an important course for business majors. Budgeting, costing, variance analysis, and time value of money are just a few of the topics that this course covers.

Given that the assessment relates to a COVID semester it was a pleasant surprise to see how well students did on the questions, and how many successful completed the course.

3. Describe when and how this information, including the action plan, was or will be shared with Departmental Faculty.

The results of the assessment will be distributed to our department faculty and their input will be requested.

4.
Intended Change(s)

Intended Change	Description of the change	Rationale	Implementation Date
Assessment Tool	We will look at the questions used for assessment to make sure they are current to what students should be learning. Specifically we will look at questions related to the income statement	More focus is on the indirect method of cash flows while the question on assessment is about the direct method. Also, the multiple-step income statement is used more by businesses	2024

	and cash flow statement.	while the assessment question is about the single-step income statement.	
Course Assignments	Assignments for cash flow and income statements chapter will focus more on those two areas.	More emphasis on cash flow and income statement will help students better understand those areas.	2022
Course Materials (e.g. textbooks, handouts, on-line ancillaries)	Incorporate Pearson MyLab into the course.	This resource has additional features that will support student practice and comprehension, especially with material in Outcomes 1-3.	2023
Other: standard of success	Update the standard of success to "70% of students will score 70% or higher on the outcome-related questions."	This allows a broader perspective of student performance along with the question-level analysis currently used for assessment.	2023

5. Is there anything that you would like to mention that was not already captured?

None at this time.

III. Attached Files

ACC 122 Assessment Data

Faculty/Preparer: Julianne Davies **Date:** 08/19/2022
Department Chair: Douglas Waters **Date:** 08/24/2022
Dean: Eva Samulski **Date:** 09/07/2022
Assessment Committee Chair: Shawn Deron **Date:** 01/23/2023

Discipline	Course Number	Title
Accounting	122	ACC 122 11/03/2014-Principles of Accounting II
Division	Department	Faculty Preparer
Business and Computer Technologies	Business	Mark Johnston
Date of Last Filed Assessment Report		

I. Assessment Results per Student Learning Outcome

Outcome 1: Identify and report financial accounting information pertaining to partnerships and corporations.

- Assessment Plan
  - Assessment Tool: Comprehensive Final
  - Assessment Date: Winter 2006
  - Course section(s)/other population: All
  - Number students to be assessed: 120
  - How the assessment will be scored:
  - Standard of success to be used for this assessment:
  - Who will score and analyze the data:

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

Fall (indicate years below)	Winter (indicate years below)	SP/SU (indicate years below)
	2014	

2. Provide assessment sample size data in the table below.

# of students enrolled	# of students assessed
180	154

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

All students who attended were assessed in all sections.

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students in the course who were present were assessed in all sections.

The assessment was changed from a Comprehensive Final to an assessment that was distributed through the use of an individual Unit Test. Therefore, the number of students assessed for each outcome changed as the semester passed. This was done to offer the instructors more flexibility on when to assess students.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

Graded through the use of an answer key.

6. Briefly describe assessment results based on data collected for this outcome and tool during the

course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: Yes

154 students were assessed. Students performed above expectations (i.e. 100% of the students assessed scored a minimum of 70% on the 23 questions assessed within the learning outcome).

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

All objectives within the learning outcome were determined to be strengths.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

There were no areas that need improvement based on the fact that 100% of the students assessed scored a minimum of 70% on the 23 questions assessed within the learning outcome.

Outcome 2: Evaluate accounting information to assess company performance and to forecast future performance.

- Assessment Plan
    - Assessment Tool: Comprehensive Final
    - Assessment Date: Winter 2006
    - Course section(s)/other population: All
    - Number students to be assessed: 120
    - How the assessment will be scored:
    - Standard of success to be used for this assessment:
    - Who will score and analyze the data:

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

Fall (indicate years below)	Winter (indicate years below)	SP/SU (indicate years below)
	2014	

2. Provide assessment sample size data in the table below.

# of students enrolled	# of students assessed
180	145

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

All students who attended were assessed in all sections

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students in the course who were present were assessed in all sections.

The assessement was changed from a Comprehensive Final to an assessment that was distributed through the use of an individual Unit Test. Therefore, the number of students assessed for each outcome changed as the semester passed. This was done

to offer the instructors more flexibility on when to assess students.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

Graded through the use of an answer key.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: Yes

145 students were assessed. Students performed above expectations (i.e. 86% of the students assessed scored a minimum of 70% on the 21 questions assessed within the learning outcome).

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

All objectives within the learning outcome were determined to be strengths.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

There were no areas that need improvement based on the fact that 86% of the students assessed scored a minimum of 70% on the 21 questions assessed within the learning outcome.

Outcome 3: Identify and report managerial accounting information for a corporation.

- Assessment Plan
    - Assessment Tool: Comprehensive Final
    - Assessment Date: Winter 2008
    - Course section(s)/other population: All
    - Number students to be assessed: 120
    - How the assessment will be scored:
    - Standard of success to be used for this assessment:
    - Who will score and analyze the data:

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

Fall (indicate years below)	Winter (indicate years below)	SP/SU (indicate years below)
	2014	

2. Provide assessment sample size data in the table below.

# of students enrolled	# of students assessed
180	142

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

All students in the course who were present were assessed in all sections.

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students in the course who were present were assessed in all sections.

The assessement was changed from a Comprehensive Final to an assessment that was distributed through the use of an individual Unit Test. Therefore, the number of students assessed for each outcome changed as the semester passed. This was done to offer the instructors more flexibility on when to assess students.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

Graded through the use of an answer key.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: Yes

142 students were assessed. Students performed above expectations (i.e. 86% of the students assessed scored a minimum of 70% on the 22 questions assessed within the learning outcome).

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

All objectives within the learning outcome were determined to be strengths.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

There were no areas that need improvement based on the fact that 86% of the students assessed scored a minimum of 70% on the 22 questions assessed within the learning outcome.

II. Course Summary and Action Plans Based on Assessment Results

1. Describe your overall impression of how this course is meeting the needs of students. Did the assessment process bring to light anything about student achievement of learning outcomes that surprised you?

This course is meeting the needs of the students based on the fact that all outcomes were met and students performed above expectations.

The assessment process brought about no surprises.

2. Describe when and how this information, including the action plan, was or will be shared with Departmental Faculty.

In the November 2014 department meeting, the information and action plan will be shared with Business Department faculty.

Intended Change(s)

Intended Change	Description of the change	Rationale	Implementation Date
No changes intended.			

3. Is there anything that you would like to mention that was not already captured?

III. Attached Files

Faculty/Preparer: Mark Johnston   **Date:** 11/13/2014

Department Chair: Colette Young   **Date:** 11/13/2014

Dean: Kimberly Hurns   **Date:** 11/17/2014

Assessment Committee Chair: Michelle Garey   **Date:** 01/05/2015

COURSE ASSESSMENT REPORT

I. Background Information
1. Course assessed:
    Course Discipline Code and Number: ACC 122
    Course Title: Principles of Accounting II
    Division/Department Codes: Business Division

2. Semester assessment was conducted (check one):
    ☐ Fall 20__
    X Winter 2006__
    ☐ Spring/Summer 20__

3. Assessment tool(s) used: check all that apply.
    ☐ Portfolio
    ☐ Standardized test
    ☐ Other external certification/licensure exam (specify):
    ☐ Survey
    ☐ Prompt
    ☐ Departmental exam
    ☐ Capstone experience (specify):
    ☐ Other (specify): **Comprehensive Final**

4. Have these tools been used before?
    X Yes
      No

    If yes, have the tools been altered since its last administration? If so, briefly describe changes made.
    The Comprehensive Final was changed after a revised Department Syllabi was prepared to more accurately match questions with Learning Outcomes.

5. Indicate the number of students assessed/total number of students enrolled in the course.
    78/78. All four sections of ACC 122 were assessed.

6. Describe how students were selected for the assessment.
    All students were selected and a Comprehensive Final was submitted.

II. Results
1. Briefly describe the changes that were implemented in the course as a result of the previous assessment.
    There were no changes made as a result of the previous assessment due to a high success rate on the Comprehensive Final.

2. State each outcome (verbatim) from the master syllabus for the course that was assessed.
    Learning Outcome 1- Identify and understand financial accounting information pertaining to partnerships and corporations.

    Learning Outcome 2- Evaluate accounting information to assess company performance and to forecast future performance.

    Learning Outcome 3 was not assessed.

3. Briefly describe assessment results based on data collected during the course assessment, demonstrating the extent to which students are achieving each of the learning outcomes listed above. *Please attach a summary of the data collected.*
    All 78 students (4 sections) were assessed in the Winter of 06. In both learning outcomes students performed at a intermediate level. (i.e. 78-79% of the students answered at a minimum 70 – 84% of the questions correctly within each learning outcome. See "Summary of Data Collected" and "Course Rubric".

Please return completed form to the Office of Curriculum & Assessment, SC 247.   **1 of 3**
Approved by the Assessment Committee 10/10/06

COURSE ASSESSMENT REPORT

4. For each outcome assessed, indicate the standard of success used, and the percentage of students who achieved that level of success. *Please attach the rubric/scoring guide used for the assessment.*
The standard of success for Learning Outcome 1 and 2 was that at least 70% of the students assessed would answer at a minimum 70 – 84% of the questions correctly within the Learning Outcome.

79% of the students assessed in Learning Outcome 1 scored at a minimum of 70 – 84% on all questions within the Learning Outcome. There were 14 questions. This was above expectations.

78% of the students assessed in Learning Outcome 2 scored at a minimum 70 -84% on all questions within the Learning outcome. There were 27 questions. This was above expectations.

5. Describe the areas of strength and weakness in students' achievement of the learning outcomes shown in assessment results.
Strengths: The students performance in the first criteria of Learning Outcome 2. ("Understand financial analysis terminology and financial statement information to assess a companies performance".) 83% of students assessed scored at a minimum of 70 - 84% on all questions within that criteria.

Weaknesses: The students performance in the second criteria of Learning Outcome 2("Understand cost-volume concepts to forecast a companies future performance"). Only 67% of students assessed scored at a minimum of 70 - 84% on all questions within that criteria. The remaining 33% scored between 0 and 49% on all questions within that criteria.
This may have been misleading since there were only 9 questions assessed within that learning criteria.

III. Changes influenced by assessment results

1. If weaknesses were found (see above) or students did not meet expectations, describe the action that will be taken to address these weaknesses.
Assign a new and improved group assignment on cost-volume profit analysis that focuses on applying cost-volume concepts to the business world.
Introduce some basic cost-volume concepts earlier in the course.

Incorporate these changes by the Winter of 07.

2. Identify intended changes that will be instituted based on results of this assessment activity (check all that apply). Please describe changes and give rationale for change.
   a. ☐ Outcomes/Assessments on the Master Syllabus
      Change/rationale:

   b. ☐ Objectives/Evaluation on the Master Syllabus
      Change/rationale:

   c. ☐ Course pre-requisites on the Master Syllabus
      Change/rationale:

   d. ☐ 1st Day Handouts
      Change/rationale:

   e. X Course assignments
      Change/rationale: See II 5 above

   f. ☐ Course materials (check all that apply)
      ☐ Textbook
      ☐ Handouts
      ☐ Other:

   g. ☐ Instructional methods
      Change/rationale:

COURSE ASSESSMENT REPORT

       h. X Individual lessons & activities
          Change/rationale: See II 5 above

3. What is the timeline for implementing these actions? Implement in the Winter of 2007.

IV. Future plans
1. Describe the extent to which the assessment tools used were effective in measuring student achievement of learning outcomes for this course.
   The assessment tool of issuing a Comprehensive Final was successful in measuring student achievement for the learning outcomes.
2. If the assessment tools were not effective, describe the changes that will be made for future assessments.

3. Which outcomes from the master syllabus have been addressed in this report?
         Learning Outcome 1 and 2   Selected _____
         If "All", provide the report date for the next full review: _____.

      If "Selected", provide the report date for remaining outcomes: ___Learning Outcome 3 will be assessed in the Winter of 2009 _____.

Submitted by:

Name: _Mark Johnston / Mark Johnst_____ Date: _10/16/06_
     Print/Signature

Department Chair: _Steven Ennies / Steven Enns___ Date: _10/16/06_
     Print/Signature

Dean: _____ Date: _11/3/06_
     Print/Signature