

**Course Assessment Report**  
**Washtenaw Community College**

Discipline	Course Number	Title
Accounting	213	ACC 213 12/28/2019- Intermediate Accounting I
Division	Department	Faculty Preparer
Business and Computer Technologies	Business	Julianne Davies
Date of Last Filed Assessment Report		09/30/2015

**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 213 was assessed in July 2015 using data from Winter 2015.

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

Students did not meet the standard of success for the objectives.

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

The action plan was to include more practice multiple-choice questions and to increase the grade-weight assigned to these questions. To accomplish this, a quiz with 10 multiple-choice questions was added to each module. The total of the quizzes amount to 10% of the student's total grade.

**II. Assessment Results per Student Learning Outcome**

Outcome 1: Recognize financial accounting standards, and identify transactions included in financial statements.

- Assessment Plan
  - Assessment Tool: Multiple-choice questions from Unit Test
  - Assessment Date: Fall 2018
  - Course section(s)/other population: All Sections
  - Number students to be assessed: All Students

- How the assessment will be scored: Answer key
  - Standard of success to be used for this assessment: 70% of the students will score a minimum of 70% on all questions assessed within this learning outcome.
  - Who will score and analyze the data: Department 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) |
|                             | 2019                          |                              |
2. Provide assessment sample size data in the table below.
- | # of students enrolled | # of students assessed |
|------------------------|------------------------|
| 21                     | 16                     |
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.

The difference in students (21-16=5) was students who withdrew from the class prior to the Unit 1 exam. For the Unit 2 exam, there were 14 students who completed the activity.

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.

There was one section of ACC 213 running in Winter 2019. All students in this section 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 set up on Blackboard. Grading was done by Blackboard. Results were summarized on 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

Unit 1 and 2 multiple-choice exams applied to this objective. For the Unit 1 exam, 16 students attempted the exam and 14 received a 70% or above for a 14/16 =

87.5% success rate. For the Unit 2 exam, 14 students attempted the exam and 10 students received a 70% or above for a  $10/14 = 71.4\%$  success rate, which was just a bit higher than the 70% goal.

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 standard journal entries, and basic questions about the income statement and balance sheet. It should be noted that these are topics that are covered in ACC 111 which is required prior to taking ACC 213.

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 did not do as well on adjusting and reversing journal entries, revenue recognition, the comprehensive income statement and computing earnings per share.

Other than adjusting entries, the other topics are either not covered or just briefly introduced to students in ACC 111.

Comprehensive income in particular is difficult to learn in the beginning of the course. In Module 11 on Investments, the topic comes up again, and students may better understand the concept. It appears again in ACC 214 for pension and derivatives as well.

There are homework assignments and quiz questions on these topics. Consideration will be given to add a video on these topics as an additional opportunity to learn this material.

Outcome 2: Recognize the correct recording, valuation and disposition of assets and evaluate a company's financial performance.

- Assessment Plan
  - Assessment Tool: Multiple-choice questions from Unit Test.
  - Assessment Date: Fall 2018
  - Course section(s)/other population: All Sections
  - Number students to be assessed: All Students
  - How the assessment will be scored: Answer key

- Standard of success to be used for this assessment: 70% of the students will score a minimum of 70% on all questions assessed within this learning outcome.
- Who will score and analyze the data: Department 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)
	2019	

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

# of students enrolled	# of students assessed
21	16

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.

Unit 3 and 4 exams apply to this objective. The difference in students (21-16=5) was students who withdrew from the class. Eleven students attempted these two unit exams.

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.

There was one section of ACC 213 running in Winter 2019. All students in this section 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 set up on Blackboard. Grading was done by Blackboard. Results were summarized on 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 the Unit 3 exam, 9 students out of 11 (81.8%) students who attempted the exam achieved a 70% success rate or higher. For the Unit 4 exam, 11 out of 11 (100%) students who attempted the exam achieved a 70% success rate or higher.

Based upon the students who attempted the exams, the standard of success was met.

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 basic cash, accounts receivable, inventory, equipment and investment transactions.

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 did not do as well with more difficult questions associated with the topics listed above such as factoring accounts receivable with/without recourse, discounting notes receivable, impairment of assets and exchange of similar/dissimilar assets.

There are homework problems, quizzes, and videos on these topics. Consideration will be given to including some sample problems on the exam review sheets that students have available to them prior to taking the exams, rather than just listing the topics on the review.

### **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.

Adding chapter quizzes to each module improved the success rate substantially. The previous assessment showed that 58% or less of students assessed achieved the 70% success rate for each objective.

Previously there was no grade weight given to practicing multiple choice questions prior to taking exams. The quizzes are weighted to 10% of the student's grade which apparently increased student participation in this activity.

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?

As mentioned in the previous assessment report, Intermediate Accounting I is a gatekeeper course. Students will take this course to see if they are interested in continuing in the accounting program. A lower success rate is expected and in part

explains the reason that while 21 students were registered for the course, 11 students completed the course.

It was surprising to see students are not successful in topics that are specifically covered in videos included in the course.

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

This assessment report with the action plan will be shared with Department Faculty via email, and questions will be entertained at our next department meeting.

4. Intended Change(s)

Intended Change	Description of the change	Rationale	Implementation Date
Course Assignments	A video covering the topics that students had difficulty with from Objective 1 will be added to course material. Also, some incentive will be considered to encourage students to view the videos that are currently available.	Students need to learn the topics from Objective 1. A specific video on these topics should be helpful. However, students are not necessarily taking the time to view the videos that are currently available. Adding an incentive to viewing the videos may give students more direction.	2020
Course Materials (e.g. textbooks, handouts, on-line ancillaries)	Exam reviews will include more sample questions rather than just list the topics to be covered on the exam.	This should help students understand and focus on what they need to know about these topics.	2020

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

Apparently the multiple-choice exams for ACC 213 were set up differently on Blackboard than for ACC 214, so the review of the questions was a bit more difficult for the ACC 213 assessment than for the ACC 214 assessment. This will be corrected for the Fall 2020 term.

### **III. Attached Files**

[Objective 1 data](#)

[Objective 1 data too](#)

[Objective 2 data](#)

[Objective 2 data too](#)

**Faculty/Preparer:** Julianne Davies **Date:** 12/31/2019

**Department Chair:** Douglas Waters **Date:** 01/01/2020

**Dean:** Eva Samulski **Date:** 01/02/2020

**Assessment Committee Chair:** Shawn Deron **Date:** 03/03/2020

**Course Assessment Report**  
**Washtenaw Community College**

Discipline	Course Number	Title
Accounting	213	ACC 213 07/27/2015- Intermediate Accounting
Division	Department	Faculty Preparer
Business and Computer Technologies	Business	Julianne Davies
Date of Last Filed Assessment Report		

**I. Assessment Results per Student Learning Outcome**

Outcome 1: Recognize financial accounting standards, and identify transactions included in financial statements.

- Assessment Plan
  - Assessment Tool: Multiple choice questions from Unit Test.
  - Assessment Date: Fall 2014
  - Course section(s)/other population: All Sections
  - Number students to be assessed: All Students
  - 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)
	2015	

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

# of students enrolled	# of students assessed
22	21

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.

Assessment used three exams. Twenty-one students took Exam 1, and 18 students took Exams 2 and 3. Difference was due to withdrawals from the course during the term.

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.

There is only one section of ACC 213 offered each semester. ACC 213 is only offered in a face-to-face format. In Winter, 2015, all students taking ACC 213 were included in the assessment.

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. The questions were graded through use of an answer key. Because data was scored using a scantron form, results were available by question but not by student. Therefore, we decided to modify our assessment plan's standard of success to be: 70% of the students will correctly answered 70% of the outcome related questions.

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: No

For outcome #1 there were two related course objectives and students were assessed using three tests each. The assessment results are described below:

Objective #1

- Exam 1: 70% of the students correctly answered 20% of the questions
- Exam 2: 70% of the students correctly answered none of the questions
- Exam 3: 70% of the students correctly answered 60% of the questions.

Objective #2

- Exam 1: 70% of the students correctly answered 15.3% of the questions.
- Exam 2: 70% of the students correctly answered 25% of the questions.
- Exam 3: 70% of the students correctly answered 20% of the questions.

The overall result of all exams and objectives was that 70% of the students correctly answered 23.2% of all outcome #1 related questions.

An item analysis of the questions is done following each exam and prior to returning the results to the students. At that time, we address any issues with the validity of questions. Students are also given the correct response along with an explanation of the questions.

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

Students did better on course objective #1: Recognize financial accounting standards, exam 3 questions with 70% of the students correctly answering 60% of the assessment-related questions. Overall, students responses to the assessment questions tended to be at one extreme (correct) or the other (incorrect). There were fewer instances where half of the students correctly answered the questions while the other half did not.

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 did not meet the standard of success for outcome #1. Students need to study more of the practice questions prior to taking the exam. They need to carefully read the questions. More practice questions will be made available to students in class and for individual study.

Anecdotaly, question #10 on Exam 1 for objective #1 was used as an example in class during lecture. The same question was used in a group exercise, as well as available to students on a practice exam. Still, only 14.3% of the students correctly answered question #10.

Outcome 2: Recognize the correct recording, valuation and disposition of assets and contingent liabilities, and evaluate a company's financial performance.

- Assessment Plan
  - Assessment Tool: Multiple choice questions from Unit Test.

- Assessment Date: Fall 2014
- Course section(s)/other population: All Sections
- Number students to be assessed: All Students
- 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)
	2015	

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

# of students enrolled	# of students assessed
22	21

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.

Assessment used three exams. Twenty-one students took Exam 1, and 18 students took Exams 2 and 3. Difference was due to withdrawals from the course during the term.

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.

There is only one section of ACC 213 offered each semester. ACC 213 is only offered in a face-to-face format. In Winter, 2015, all students taking ACC 213 were included in the assessment.

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. The questions were graded through use of an answer key. Because data was scored using a scantron form, results were available by question but not by student. Therefore, we decided to modify our assessment

plan's standard of success to be: 70% of the students will correctly answered 70% of the outcome related questions.

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: No**

For outcome #2 there were three related course objectives and students were assessed using three tests each. The assessment results are described below:

**Objective #3**

- o Exam 1: 70% of the students correctly answered 40% of the questions
- o Exam 2: 70% of the students correctly answered 20% of the questions
- o Exam 3: 70% of the students correctly answered none of the questions.

**Objective #4**

- o Exam 1: 70% of the students correctly answered none of the questions.
- o Exam 2: 70% of the students correctly answered 58.3% of the questions.
- o Exam 3: 70% of the students correctly answered 28.5% of the questions.

**Objective #5**

- o Exam 1: 70% of the students correctly answered 10% of the questions.
- o Exam 2: 70% of the students correctly answered 40% of the questions.
- o Exam 3: 70% of the students correctly answered 33.3% of the questions.

The overall result of all exams and objectives was that 70% of the students correctly answered 29.5% of all outcome #2 related questions.

An item analysis of the questions is done following each exam and prior to returning the results to the students. At that time, we address any issues with the validity of questions. Students are also given the correct response along with an explanation of the questions.

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

Students performed best on exam 2 of objective #4 with 70% of the students correctly answering 58.3% of the assessment-related 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 need to study more of the practice questions prior to taking the exam. They need to carefully read the questions. More practice questions will be made available to students in class and for individual study.

## 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 seems to meet the needs of the students. Intermediate Accounting I is a gatekeeper course. It often helps students determine if they will continue in the field of accounting or focus on another area of business. Historically, this course has had a lower success rate than other accounting courses.

One surprise was that, especially for the Exam 1, even though a large number of practice questions were made available to students and even though there was a small amount of course credit assigned to practicing those questions, students still chose not to practice the questions prior to taking the exam. After the results of Exam 1 were distributed, students did take more advantage of the practice questions, which did improve success.

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

The information will be shared with Business Department faculty at the August, 2015 meeting.

- 3.

Intended Change(s)

Intended Change	Description of the change	Rationale	Implementation Date
Objectives	Objectives will be revised to exclude contingent liabilities which will now be	Covering financial statements and asset accounts in Intermediate Accounting I and moving current liabilities from	2015

	covered in a new course, Intermediate Accounting II.	Intermediate Accounting I to Intermediate Accounting II will make each course more consistent with other institutions.	
Course Assignments	Course assignments will be changed to reflect the change in the objectives. Also, more practice questions will be made available with a slightly larger course grade weight assigned.	Change in the objectives will change course assignments. Encouraging students to practice more questions prior to the exams will help to improve success.	2015
Course Materials (e.g. textbooks, handouts, on-line ancillaries)	The textbook is being updated to the 8th edition of Intermediate Accounting by Spiceland, Sepe, Nelson and Thomas.	Students need to learn the most current accounting information.	2015

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

5.

### III. Attached Files

[ACC 213 assessment data](#)

**Faculty/Preparer:** Julianne Davies **Date:** 07/29/2015

**Department Chair:** Julianne Davies **Date:** 08/20/2015

**Dean:** Kimberly Hurns **Date:** 09/09/2015

**Assessment Committee Chair:** Michelle Garey **Date:** 10/20/2015

**COURSE ASSESSMENT REPORT****Background Information**

1. Course assessed:  
 Course Discipline Code and Number: ACC 213  
 Course Title: Intermediate Accounting  
 Division/Department Codes: Business Division
2. Semester assessment was conducted (check one):  
 Fall 2010  
 Winter 20\_\_\_\_\_  
 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): Selected questions from 3 Unit Test.
4. Have these tools been used before?  
 Yes  
 No

If yes, have the tools been altered since its last administration? If so, briefly describe changes made.

5. Indicate the number of students assessed/total number of students enrolled in the course.

24/24 were assessed in one section.

6. Describe how students were selected for the assessment.

All students were selected and assessed from three unit test.

**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.
2. State each outcome from the master syllabus that was assessed.
  1. Recognize financial accounting standards, and identify transactions included in financial statements.
  2. Recognize the correct recording, valuation and disposition of assets and contingent liabilities.
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 24 students were assessed in the Fall of 2010. In learning Outcome 1, students performed above expectations (i.e. 78% of the students answered at a minimum 70% of the questions correctly within the learning outcome). (SEE ATTACHED SUMMARY)

**Please return completed form to the Office of Curriculum & Assessment, SC 247.**

*logged 5/3/12 sj/*

**COURSE ASSESSMENT REPORT**

In learning Outcome 2, students performed slightly below expectations (i.e. 68% of the students answered at a minimum of 70% of the questions correctly within the learning outcome) (SEE ATTACHED SUMMARY).

4. For each outcome assessed, indicate the standard of success used, and the percentage of students who achieved that level of success.

The standard of success for learning Outcomes 1 and 2 was that at least 70% of the students assessed would answer at a minimum 70% of the questions correctly within the learning outcome.

78% of the students assessed in learning Outcome 1 scored at a minimum of 70% on all questions within the learning outcome. There were 18 questions. This was above expectations.

68% of the students assessed in learning Outcome 2 scored at a minimum of 70% on all questions within the learning outcome. There were 28 questions. This was slightly below expectations.

5. Describe the areas of strength and weakness in students' achievement of the learning outcomes shown in assessment results.

Strengths:

The students performance on learning Outcome 1: 78% of students assessed scored at a minimum 70% on all questions within that outcome.

Weaknesses:

The students performance in the second criteria of learning Outcome 2: "Recognize the correct valuation of assets and contingent liabilities". Only 68% of students assessed scored at a minimum of 70% on all questions within that criteria.

**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, along with a timeline for these actions.

Assign a new and improved group assignment on valuing inventory. One of the areas where students had difficulty was in valuing inventory (Outcome 2). This group problem will facilitate more student interaction and increase student success.

Change the textbook from Kieso (Wiley Publisher) to Spiceland (McGraw Hill) Publisher. This new textbook provides a better website with a abundance of resources compared to the previous textbook. This will give students more practice in each learning outcome area and increase success.

Incorporate the group assignment and new textbook by the Winter of 2011.

2. Identify any other 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.

**Please return completed form to the Office of Curriculum & Assessment, SC 247.**

**COURSE ASSESSMENT REPORT**

2. Identify any other 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.

Master syllabus

Change/rationale: Update the Master syllabus by the Fall of 2011/ Three year review

Curriculum

Change/rationale:

Course syllabus

Change/rationale:

Course assignments

Change/rationale: Revise a Group Assignment in valuing inventory.

Course materials (check all that apply)

Textbook

Handouts

Other:

Change/rationale: The new textbook offers a substantial increase in the resources offered on their web site. This should increase student success in learning outcomes.

Instructional methods

Change/rationale: N/A

Other:

Change/rationale: N/A

**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 measuring learning outcomes through the use of Unit Test was successful in measuring student achievement in the the learning outcomes.

2. If the assessment tools were not effective, describe the changes that will be made for future assessments.

N/A

→ Missing #3.

X

Submitted by: Resubmission

Name: Mark Juhast

Date: 4/25/2012

Department Chair: John Miller

Date: 4/30/2012

Dean: Jeremy Wilson

Date: 5/1/12