



**Course-Level Assessment Project
Final Report**

To complete the Final Report, type your responses to the prompts below. Share a copy of the document with your supervisor and the Associate Provost of Assessment and Institutional Effectiveness.

Faculty Name(s): **James Ourand & Adrienne Starego**
Division/Department: **Business and Accounting**
Course Assessed: **ACCT 101 Financial Accounting**

Step 1. Define

Explain the purpose or rationale for assessing the selected course.

Identify which course objective(s) were assessed. Briefly explain why you selected these course objectives for assessment.

Identify to which program goal(s) selected course objective(s) align.

The ACCT-101 Financial Accounting Course Level Assessment Project (hereafter, “CLAP”) will be assessed according to certain course objectives and program goals. The specific course objectives and the program goals to which these align are highlighted in yellow below:

ACCT-101 Financial Accounting Course Objectives:

Upon successful completion of this course, students will be able to:

- 1. Define generally accepted accounting principles (GAAP). (PG 1)**
- 2. Document a full accounting cycle. (PG 2)**
- 3. Analyze merchandizing operations from an accounting perspective. (PG 2,)**
- 4. Explore aspects of accounting related to specific items on the balance sheet and income statement.**
- 5. Use accounting models to define, represent, and solve mathematical problems. (PG 5)**
- 6. Analyze financial transactions. (PG 2)**

Business Administration and Accounting Program Goals

- 1. Communicate clearly, both orally and in writing.**
- 2. Employ fundamental software applications, particularly Microsoft Excel, for everyday business tasks.**
- 3. Explain the process and functions of management of a business organization.**
- 4. Use accounting models to define, represent, and solve mathematical problems.**
- 5. Analyze financial transactions to determine their impact to the business organization.**
- 6. Prepare basic financial statements and other accounting documentation.**
- 7. Perform entry-level accounting work, including bookkeeping, journal entry preparation, and account reconciliation.**

Step 2. Design

Describe the instrument (project/assignment) used to assess identified course objective(s).

What benchmarks and/or controls were established?

Explain how the assessment instrument was externally reviewed and validated.

After consulting with Dr. Kloss and Dr. Marlene Titus it was agreed upon that the Assignment, Comprehensive Problem 1, will be used as the evaluation tool to assess identified course objectives noted above. The comprehensive problem requires students to perform all the processes in the complete accounting cycle, including, but not limited to, recording financial transactions as journal entries and posting them to the general ledger, preparing adjusting entries and closing entries, and preparation of financial statements. In this problem students will analyze transactions and use accounting models and mathematical calculations to prepare adjusting entries. Comprehensive Problem 1 will be administered through Pearson MyLab as a homework assignment included in all ACCT 101 sections.

This assignment thus directly aligns with the course objectives being assessed. The data used in this assessment project will be the score on the assignment. A score of 75% on the assignment will be considered the baseline measure indicating the acceptable level of student achievement and proficiency in the selected course objectives. The assignment will be assigned and completed approximately halfway through the course. The assignment will be scored and reviewed by the course instructor reviewing the work that was done by the student in MyLab. Since all data will be collected by the instructor in MyLab we do not foresee a need to gather data from the Data Review Team.

The timeline includes the following:

We reviewed all students' completed comprehensive problems in all ACCT-101 sections for the fall semester 2022 and spring semester 2023 and had Jim Ourand and Adrienne Starego in the Business and Accounting Department analyze results during the week after finals and before regular faculty contracts expire.

Step 3. Implement

Explain how the assessment was implemented.

Did any unexpected challenges arise in implementing the assessment?

In the fall 2022 semester, students in all course sections, both face-to-face and online, were given the same assignment, at the same time in the course, using the same course resources and employing the same activities.

We collected and looked at ALL students' completed Comprehensive Problems in all ACCT-101 sections for the fall & spring semester and had full time faculty in Business and Accounting Department complete an analysis of results the week after finals.

Information gathered was shared with the Program Director and the Division Chair. Once the information and results were reviewed, the attached report (Progress Report Fall 2022 ACCT 101 First report CLAP) was created and no remedial steps were identified. The results of the student submissions were consistent with our expectations.

A follow-up CLAP was done in the spring 2023 semester and the Progress Report (Progress Report Follow Up Spring 2023 ACCT 101) is attached. Student performance was consistent with the first CLAP confirming the assessment results.

Step 4. Analyze

Explain the data that was collected and how the data was analyzed.

To what degree did students meet the established benchmarks?

Consider intention of learning activity and assessment as compared to results.

In the fall semester 2022, we looked at the assignment results of ALL 51 students and found that the vast majority of them (44) were proficient in the skills required in the assignment. Out of the number of students who were not proficient (8), 5 students did not attempt the assignment. Of the students that attempted the assignment but were not proficient minimal effort was applied and the assignment was incomplete.

The instructions on the assignment are clear and the necessary resources are available to students to be successful on the assignment based on the results for those students that completed the assignment.

Actual results can be found in a separate excel file.

Step 5. Modify/Maintain

Based on analysis of data, describe changes made to the course and/or course materials.

Summarize the results of implementing changes, re-administering the assessment, and collecting and analyzing new data.

We decided to leave the assignment unchanged as it covered topics essential to the course, and provided an opportunity for students to use skills mastered in the course, analyze information and create professional accounting reporting. For a 100 level course in the Business and Accounting Department, it provided students with the opportunity to show a level of understanding of the subject matter (higher in Bloom's Taxonomy – analyzing, evaluating and creating) – necessary to perform the complete accounting cycle.

In the follow up CLAP in the spring 2023 semester, there were only 5 out the 51 students who were not proficient in on the assignment. Of those 4 students that were not proficient 2 did not attempt the assignment. The results in both semesters seem consistent.

Final Results and Recommendations

No changes were made to the course delivery of the HR Assignment for the CLAP of ACCT-101 based on the student success on the assignment. This course will be re-evaluated again in the five year cycle for highly enrolled courses in the 2027-2028 academic year.

Supervisor Signature _____ *Marlene K. Titus* _____ Date: 6/14/23

Please forward a copy of the signed report to the Associate Provost of Assessment and Institutional Effectiveness.