

**Course Assessment Report  
Washtenaw Community College**

Discipline	Course Number	Title
Accounting	214	ACC 214 12/23/2019- Intermediate Accounting II
Division	Department	Faculty Preparer
Business and Computer Technologies	Business	Julianne Davies
Date of Last Filed Assessment Report		

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

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

No

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

3.

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

5.

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

Outcome 1: Recognize the correct recording, valuation and disposition of long and short term liabilities and shareholders' equity.

- Assessment Plan
  - Assessment Tool: Multiple-choice questions from Unit Test
  - Assessment Date: Winter 2019
  - 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 within the 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
11	9

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.

One student dropped the course prior to taking any exams. The other student was registered for the course but did not participate in any 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 214 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

There were two unit multiple choice exams which covered this objective. Seven out of nine students (77.8%) achieved 70% or better on the Unit 1 exam, and eight out of nine students (88.9%) achieved 70% or better on the Unit 2 exam, so the standard of success was met for this outcome. Analysis of questions on the two exams where 70% of students were not successful was performed. Understanding the issuance of bonds at a discount and premium, issuance of bonds between interest dates and convertible bonds issues appear to be topics that require

additional instruction. Also, stock options and convertible preferred stock issues need more instruction.

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

Areas of strength for students included understanding and use of present value tables and short-term and contingent liabilities and issuance of stock 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.

Understanding the issuance of bonds at a discount and premium, issuance of bonds between interest dates and convertible bonds issues appear to be topics that require additional instruction. Also, stock options and convertible preferred stock issues need more instruction. There are videos covering these topics included in the course. Homework assignments included these topics as well. Plans would include a business assignment covering these topics as a part of weekly activities.

Outcome 2: Recognize the nature of pension plans, post-retirement benefit plans, and share-based compensation plans.

- Assessment Plan
  - Assessment Tool: Multiple-choice questions from Unit Test
  - Assessment Date: Winter 2019
  - 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 within the 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
11	9

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.

One student dropped the course prior to taking any exams. The other student was registered for the course but did not participate in any 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 214 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

This objective was covered in multiple-choice questions in Unit 2. All nine students achieved a 70% or better success rate, so the standard of success was met for this outcome. Topics that appear to need more instruction include pension and deferred income tax journal entries.

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

Students did well answering questions regarding the presentation of pension and post-retirement benefits and deferred income tax assets/liabilities.

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 could use more instruction on the journalizing of transactions related to pension and post-retirement benefits and deferred income tax assets/liabilities. While this is a part of the homework coverage in this unit, drop-down menus on

the software may be helping students complete the homework but not actually learn the journal entries. Including the journal entries in the business assignments where students actually have to write-out the entries could help here.

Outcome 3: Identify and classify the reporting of accounting changes and cash flow statements.

- Assessment Plan
  - Assessment Tool: Multiple-choice questions from Unit Test
  - Assessment Date: Winter 2019
  - 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 within the 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
11	9

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.

One student dropped the course prior to taking any exams. The other student was registered for the course but did not participate in any 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 214 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

This material was covered in the Unit 4 multiple-choice questions. Seven of nine students assessed achieved 70% or greater success, which is a 77.8% success rate so the standard of success was met for this outcome. Topics that require additional instruction include accounting for derivatives and hedges. This material is not covered in any of our other accounting courses.

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 regarding the cash flow statement and accounting errors and corrections. There is both a business assignment and case study on cash flow statements. There is a business assignment on correcting financial statement errors.

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 could use more instruction on understanding and accounting for derivatives and hedges. This is covered in the last chapter of the course. It is new material that is not covered in any other accounting courses we offer. There is a video on accounting for derivatives in the coursework, but perhaps students need to spend more time with the video. There is homework and a quiz that covers this material as well.

### 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.

First time assessing this course.

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?

Intermediate II is the final accounting course for our associate's degree. Students that make it this far in the program are interested in becoming accountants. It was not surprising to see the level of success by students.

It was a bit disappointing to see the slight decline in results for the last objective. Many students had enough points to earn a passing grade at this point in the term, so the assessment results for tools administered later in the term are not reflective of the students' potential. It would be helpful to continue exploring ways to maintain student engagement throughout the semester for both learning and assessment purposes.

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

The assessment will be sent to Department Faculty for review and input.

4. Intended Change(s)

Intended Change	Description of the change	Rationale	Implementation Date
Course Assignments	<p>Business assignments in the modules for long-term liabilities and pension/post-retirement benefits will include journal entries to be prepared by students.</p> <p>The module covering Derivatives will emphasize the need to view the video in this module.</p>	<p>Journal entries for bond issuance and pension/post-retirement benefits are included in the homework assignment. Using Connect, the accounts are selected from a drop-down list and perhaps students are not recalling the proper accounts to adjust. Including this material in the handwritten Business Assignments will hopefully help</p>	2020

		<p>students to retain this information.</p> <p>The video in the Derivatives module is very helpful in learning the material. Students need to make sure to view the video.</p>	
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5. Is there anything that you would like to mention that was not already captured?

6.
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### III. Attached Files

[Objective 1 data](#)

[Objective 1 data](#)

[Objective 2 data](#)

[Objective 3 data](#)

[Results of Multiple Choice questions](#)

**Faculty/Preparer:** Julianne Davies **Date:** 12/27/2019

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

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

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