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CBPM_2018-2019_Accounting_BS_Academic_Assessment_Report

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CBPM_2018-2019_Accounting_BS_Academic_Assessment_Report

Abstract

CBPM 2018-2019 Accounting BS Academic Assessment Report

Keywords

CBPM, BS Accounting, Assessment Report

2018-2019 Academic Program Assessment Report

COLLEGE: Colle of Business and Pubic Management

ENTER PROGRAM NAME: B.S. in Accounting

ACADEMIC YEAR: 2018-2019

REPORT AUTHOR: Benito Sanchez

PROGRAM STUDENT LEARNING OUTCOMES (CHECK OFF THE SLOs BEING ASSESSED):

- SLO1: Communicate effectively.
- SLO2: Utilize business technologies to access, analyze and communicate business information.
- SLO3: Use concepts and techniques to evaluate and solve business problems.
- SLO4: Know the key concepts in all major business disciplines.
- SLO5: Have in-depth knowledge of their discipline.
- SLO6: Know how the domestic practice in their discipline differs from international practice.
- SLO7: Know the code of conduct and the ethical issues germane to business.

DIRECT MEASURE:

- **SLO4: Know the key concepts in all major business disciplines.**
 - ACCT 2200, Principles of Accounting I, will be used to assess this Student Learning Outcome with embedded questions in exams.
 - **Target:** Since this is an introductory course in Business for all majors, the expectation is that 70% of students should have satisfactory performance in ACCT 2200.

- **SLO 7: Know the code of conduct and the ethical issues germane to business**
 - ACCT 3240, Cost Accounting, will be used to assess this Student Learning Outcome with embedded questions in exams.
 - **Target:** Since this is an upper level course in Accounting, the expectation is that 80% of students should have satisfactory performance.

DATA COLLECTION AND RESULTS:

SLO4: Know the key concepts in all major business disciplines.

Semester(s): e.g. Fall 2018, Spring 2019, etc.

Number of students: 76

Number of sections: 01

**Table 1. Assessment ACCT 2200 (SLO 4)
Percentage of correct responses**

This table shows the responses to embedded questions in three exams of Principles of Accounting (ACCT 2200). This course is a required course for all majors in the College of Business. The table highlights percentages below the target level of 70% or more.

Learning Objective	Total	Correct	Percentage
Evaluate business performance	76	54	71%
Importance of accounting			
Question 1	76	75	99%
Question 2	76	71	93%
Question 3	76	65	86%
Question 4	76	72	95%
Question 5	76	74	97%
Sub total	380	357	94%
Organizations and rules that govern accounting	76	65	86%
Accounting equation			
Question 1	76	72	95%
Question 2	76	57	75%
Question 3	76	72	95%
Question 4	76	64	84%
Question 5	76	61	80%
Question 6	76	70	92%
Question 1	76	67	88%
Sub total	608	528	87%
Cash basis accounting vs. accrual basis accounting			
Question 1	76	33	43%
Question 1	76	62	82%
Question 1	76	70	92%
Sub total	228	165	72%

(continue)

Learning Objective	Total	Correct	Percentage
Journalize and post adjusting entries			
Question 1	76	36	47%
Question 2	76	51	67%
Question 3	76	47	62%
Question 4	76	45	59%
Question 5	76	67	88%
Question 6	76	73	96%
Question 7	76	70	92%
Sub total	532	389	73%
Internal control			
Question 1	74	67	91%
Question 2	74	61	82%
Question 3	74	70	95%
Sub total	222	198	89%
Petty cash transactions			
Question 1	74	68	92%
Question 2	74	65	88%
Question 3	74	72	97%
Question 4	74	69	93%
Sub total	296	274	93%
Types of receivables and sales on credit			
Question 1	74	70	95%
Question 2	74	71	96%
Question 3	74	41	55%
Question 4	74	71	96%
Question 5	74	59	80%
Question 6	74	54	73%
Sub total	444	366	82%

SLO 7: Know the code of conduct and the ethical issues germane to business

Semester(s): Spring 2019.

Number of students: 36

Number of sections: 01

**Table 2. Assessment ACCT 3140 (SLO 7)
Percentage of correct responses**

This table shows the responses to embedded questions in three exams of Managerial Accounting (ACCT 2200). There were 5 questions related to “professional ethics in accounting”. The table highlights percentages below the target level of 80% or more (N=36).

	Correct	Percentage
Question 1	33	92%
Question 2	32	89%
Question 3	36	100%
Question 4	28	78%
Question 5	36	100%
Total	165	92%

Discussion of Findings:

SLO4: Know the key concepts in all major business disciplines.

There are no major issues in this student learning outcome because all rates are greater than the minimum threshold of 70%. However, students have some difficulties with some of questions in “cash basis accounting vs. accrual basis accounting”, “journalize and post adjusting entries”, and “types of receivables and sales on credit”. In particular, there were 4 questions in “journalize and post adjusting entries” in which less than 70% of the student got the answer right. Faculty teaching this course are aware of these results and they will emphasize and give more examples related to the topics.

SLO7: Know the code of conduct and the ethical issues germane to business

There were five questions related to ethics in accounting, and we find no significant difficulties in the student learning. With the exception of question #4, the proportion of students who answer the questions right is above the threshold of 80%. Certainly, question #4 is slightly below 80%, but the overall results are satisfactory. Nevertheless, Faculty teaching this course are aware of these results and will make sure to explain in details question #4.

Curricular Actions/Closing the Loop:

There are no significant changes to the curriculum. However, it is recommended to disseminate this report to Accounting Faculty so that they take actions to improve the students’ performance in the topics where they had more difficulties.

Faculty will give more examples of “journalize and post adjusting entries” and explain the correct answer on ethical situation presented in question %4.

Supporting Evidence (data):

PLEASE ATTACH DETAILED EVIDENCE (DATA) TO SUPPORT YOUR FINDINGS TO THIS REPORT.

ACCT 2200. SLO 4. Excel file containing raw data. The data consist of all questions and correct answers given by the students. Each question is mapped to a SLO and topic (please note that SLO 5 was not assessed in this academic year).

ACCT 3240. SLO 7. Excel file containing raw data. The data consist of all questions and correct answers given by the students.

Please check this box to indicate:

Supporting Evidence (Data) is attached.

Budget Request Line Items:

Complete table below describing each resource request in detail. *****Please list all requests in Priority order.

<i>Program</i>	<i>Description of Resource Request</i>	<i>Rationale (indicate page#)</i>	<i>Quantity Requested (where applicable)</i>	<i>Unit Cost (where relevant)</i>	<i>Total Cost</i>	<i>Strategic Plan Goal</i>

Professional Development Needs: Outline faculty/staff development needs including detailed supporting data, rationale and associated cost.