

# Accounting Assessment Report

## Fall 2017

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### 1 INTRODUCTION

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Florida SouthWestern State College's Business Department has employed a series of assessment tools for ACG 2071 *Managerial Accounting*. The assessment outcomes are intended to provide a baseline and measurement of achievement moving forward as well as investigate the strength and performance of items in the exam. The assessment plan also provides comparisons between dual Enrollment and non-dual enrollment students, online versus traditional students, and by site, where possible. Where data is sufficient, additional analyses are provided including distribution studies and longitudinal studies.

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### 2 ACG 2071

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#### 2.1 DESCRIPTIVE STATISTICS AND LEARNING OBJECTIVES

Using a common course assessment, the FSW Business faculty defined three areas of interest for Student Learning Objectives (SLOs) for evaluation and established assessment goals based on those areas. The objectives for each SLO are as follows:

- Comprehensive Problem 2 Part 5 (part f) Evaluation from Managerial Accounting course (ACG 2071) will be used for this assessment method. The benchmark of 70% of students will illustrate a proficiency of 70% or higher within this assessment during the 2017-18 academic year.
  - Rubric dimensions:
    1. Paper follows the guidelines and covers all of the requirements of the assignment
    2. Paper ties in course concepts. Uses information presented in class and/or in the textbook
    3. Student identifies the real problem in the case and proposes solution to solve the problem (fourth rubric item)
  - Each of these rubric items are a maximum 20 points each for a total of 60 points. Students must earn a minimum of 42 points (70%) to show proficiency.
- Module 2 Test from Managerial Accounting course (ACG 2071) will be used for this assessment method. The benchmark of 70% of students will illustrate a proficiency of 70% or higher within this assessment during the 2017-18 academic year.
- Module 3 Test from Managerial Accounting (ACG 2071) will be used for this assessment method. The benchmark of 70% of students will illustrate a proficiency of 70% or higher within this assessment during the 2017-18 academic year.

For the fall 2017 assessment, a range of 37 to 50 artifacts were collected for ACG 2071 depending on the assessment from 3 of 3 course sections. Descriptive statistics for achievement are shown in Table 1 and Figures 1 and 2. The first and second dimensions from the Comprehensive Problem 2, Part 5(f) assignment exhibit the highest achievement at 84% and 86%, respectively. Module Test 2 exhibits the lowest achievement at 14%. The goal of 70% meeting 70% or higher was met in 2 of 6 cases.

<i>Learning Outcome</i>	<i>% Meeting 70%</i>
<i>Module Test 2</i>	<b>14%</b>
<i>Module Test 3</i>	<b>56%</b>
<b>Comprehensive Problem 2, Part 5(f)</b>	
<i>Rubric dimension 1</i>	<b>84%</b>
<i>Rubric dimension 2</i>	<b>86%</b>
<i>Rubric dimension 3</i>	<b>59%</b>
<i>Overall rubric score</i>	<b>60%</b>

Table 1. Student achievement level by SLO for ACG 2071.

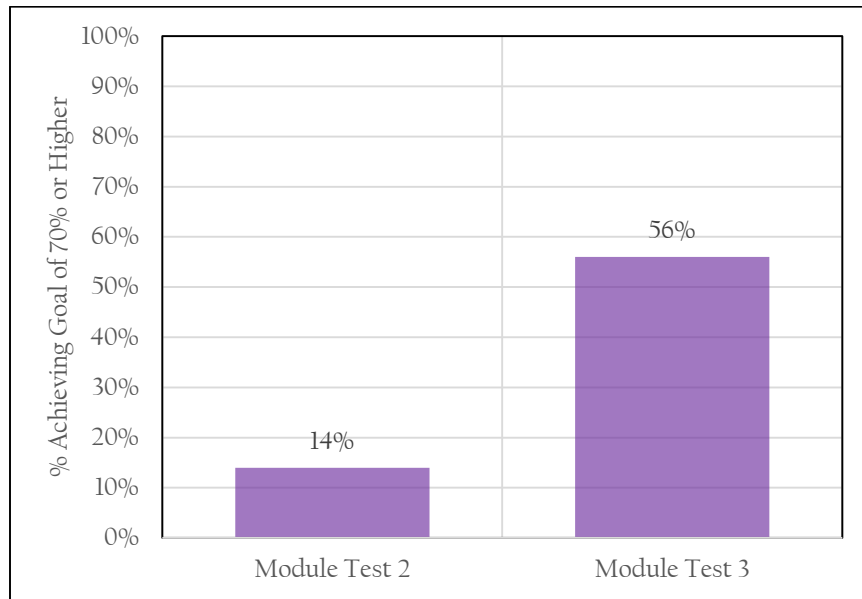


Figure 1. Percentage of goal achievement for Module Tests 2 and 3.

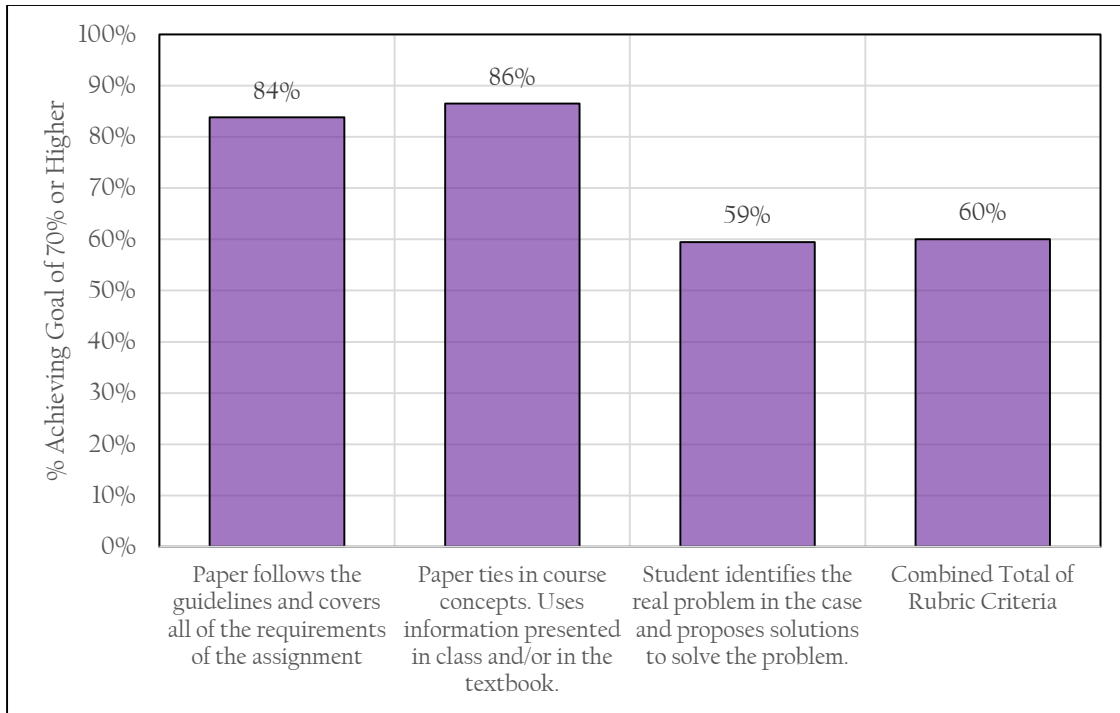


Figure 2. Percentage of goal achievement for Comprehensive Problem 2, Part 5(f).

## 2.2 EXPLORATORY ANALYSIS AND SIGNIFICANCE TESTING

Multiple comparisons of artifact scores across varying formats, campuses, and student types were made, where possible, in order to add depth to the causes of the distribution of the artifacts. Each course was divided into the appropriate subgroups to perform the analysis. In cases where a subgroup is not represented in the course comparisons were not conducted and are noted for comprehensiveness.

### 2.2.1 Dual Enrollment to Non-Dual Enrollment Comparison

No dual enrollment sections of the course were run during fall 2017 so no comparison study between dual enrollment and non-dual enrollment could be completed.

### 2.2.2 Online to Traditional Comparison

During the fall 2017 semester, a range of 17 to 24 total online artifacts were collected from ACG 2071 and 20 to 47 traditional artifacts were collected from ACG 2071. Traditional artifacts are higher in 5 of 6 cases (all except Module Test 3). Module Test 3 and Rubric Dimension 3 from the Comprehensive Problem 2, Part 5(f) are statistically significantly different according to a Fisher's exact test.

<i>Learning Outcome</i>	<i>% Meeting 70% Traditional</i>	<i>% Meeting 70% Online</i>
<i>Module Test 2</i>	<b>15%</b>	<b>13%</b>
<i>Module Test 3</i>	<b>31%</b>	<b>83%</b>
<b>Comprehensive Problem 2, Part 5(f)</b>		
<i>Rubric dimension 1</i>	<b>90%</b>	<b>76%</b>
<i>Rubric dimension 2</i>	<b>90%</b>	<b>82%</b>
<i>Rubric dimension 3</i>	<b>80%</b>	<b>35%</b>
<i>Overall rubric score</i>	<b>69%</b>	<b>50%</b>

Table 2. Student achievement level by SLO for ACG 2071.

### 2.2.3 Comparison by Campus/Site

Of the range of 37 to 50 artifacts collected from ACG 2071, 22 originated from the Collier campus, 17-24 from FSW Online, and 20-25 from the Thomas Edison (Lee) campus. A comparison of achievement of the goal is provided in Table 4. The Thomas Edison campus exhibits the highest achievement in 5 of 6 areas while FSW Online exhibits the highest in the remain area, Module 3 Test. Results across sites are statistically significantly different based on a chi-squared test for independence.

	Module 2 Test	Module 3 Test	Rubric Dimension 1	Rubric Dimension 2	Rubric Dimension 3	Overall Rubric Score
Collier n=22 (no rubric data)	14%	23%	~	~	~	~
FSW Online n=24 (n=17 for rubrics)	13%	<b>83%</b>	76%	82%	35%	50%
Thomas Edison (Lee) n=25 (n=20 for rubrics)	<b>25%</b>	75%	<b>90%</b>	<b>90%</b>	<b>80%</b>	<b>69%</b>

Table 3. Comparison of mean scores by site. Bold denotes highest among all sites.

## 2.3 LONGITUDINAL STUDY

Fall 2017 is the first term which utilizes the assessment. As a result, no longitudinal study can be completed at this time. As further data is collected in coming terms, this section will track achievement through time and highlight strengths, weaknesses and any long term trends.

## 3 CONCLUSIONS

FSW's Business Department has employed a series of assessment tools for ACG 2071 *Managerial Accounting*. The results are intended to provide a baseline achievement moving forward as well as investigate the strength and performance of items in the exam.

### 3.1 ACG 2071

A drill-down of ACG 2071 results are as follows:

1. In a study of Student Learning Outcomes (SLOs), the first and second dimensions from the Comprehensive Problem 2, Part 5(f) assignment exhibit the highest achievement at 84% and 86%, respectively. Module Test 2 exhibits the lowest achievement at 14%. The goal of 70% meeting 70% or higher was met in 2 of 6 cases.
2. No comparison of dual enrollment to traditional courses could be completed because no dual enrollment sections of the course were run during fall 2017.
3. In a study comparing online sections with traditional sections, traditional artifacts are higher in 5 of 6 cases (all except Module Test 3). Module Test 3 and Rubric Dimension 3 from the Comprehensive Problem 2, Part 5(f) are statistically significantly different according to a Fisher's exact test.
4. In a cross-site comparison, the Thomas Edison campus exhibits the highest achievement in 5 of 6 areas while FSW Online exhibits the highest in the remain area, Module 3 Test. Results across sites are statistically significantly different based on a chi-squared test for independence.