

Accounting Assessment Report

Fall 2020

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1 INTRODUCTION

Florida SouthWestern State College's Business Department gathers a multitude of data from various courses as assessment tools. The three courses included in this assessment report are ACG 2021 *Financial Accounting*, ACG 2071 *Managerial Accounting*, ACG 2450 *Accounting Software Applications*, and ACG 2930 *Special Topics / Capstone-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 (concurrent) and non-dual enrollment students, by modality, and by site, where possible. Where data is sufficient, additional analyses are provided including distribution studies and longitudinal studies.

For additional detail or further analysis not provided in this report, please contact Dr. Joseph F. van Gaalen, Asst. VP, IR, Assessment & Effectiveness (jfvangaalen@fsw.edu; x16965).

2 ACG 2021

2.1 LEARNING OBJECTIVES AND DESCRIPTIVE STATISTICS

The FSW Business faculty defined one area of interest for evaluation in support of the state framework outcome. The Ethics in the Movies from Financial Accounting course ACG 2021 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 2020-2021 academic year.

During the Fall 2020 semester, 92 artifacts were scored tallied from 7 of 11 sections of ACG 2021 with an enrollment of 292, a representation of 32%. Three sections did not record the assessment within the Learning Management System (Canvas) and a fourth had the assessment but utilized it with different scoring and no weight to the assignment. Of the 92 artifacts, the mean score is 90.9% (Table 1). The goal that 70% of students will illustrate a proficiency of 70% or higher within this assessment during the 2020-2021 academic year was met where 96% of artifacts score 70% or higher. Score distribution (Figure 1) is centered on 90-100% and exhibits a large negative skew, meaning results are tending heavily towards more positive values (Starkweather, 2010).

	<i>Ethics in the Movies Assignment</i>
% Scoring 70% or Higher	96%
n	92
Median	94.0
Mode	100
Mean	90.9
Standard deviation	9.72
Skewness	-1.25
Kurtosis	1.22

Table 1. Descriptive statistics for ACG 2021 common course assessment.

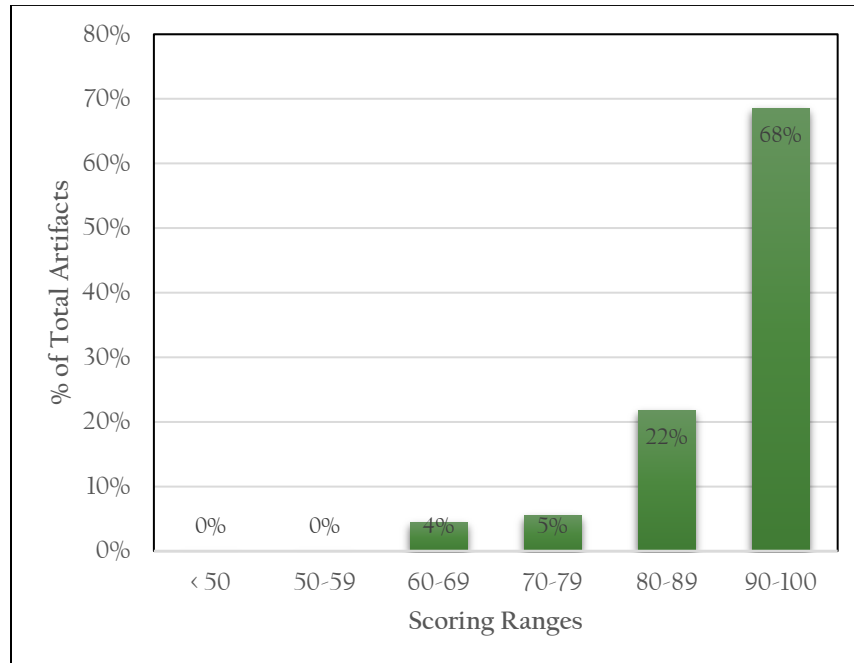


Figure 1. Score distribution of the “Ethics in the Movies” assignment.

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 (Concurrent) to Non-Dual Enrollment Comparison

No dual enrollment (concurrent) sections of the course were run during fall 2020 so no comparison study between dual enrollment and non-dual enrollment could be completed.

2.2.2 Online to Traditional Comparison

During the Fall 2020 semester, 70 Asynchronous online artifacts were collected, along with 21 Live Online artifacts, 0 from Blended, 0 from Flex, and 0 from Traditional. A comparison of basic statistics is provided in Table 2. Live Online exhibits the highest mean score (94.1) and the highest % achievement (100%). Results of the ANOVA do not exhibit a statistically significant difference between sites.

df=91	Async Online	Live Online	Blended	Flex	Traditional
N	70	22	~	~	~
Mean	90.0	94.1	~	~	~
Mode	100	95	~	~	~
Skewness	-1.06	-0.80	~	~	~
Kurtosis	0.50	0.47	~	~	~
% Achievement	94%	100%	~	~	~

Table 2. Comparison of mean scores by modality. Positive effect sizes indicate a higher mean score for traditional artifacts.

2.2.3 Comparison by Campus/Site

No traditional sites reported data or were offered in fall 2020 so no comparison across sites could be completed.

2.3 LONGITUDINAL STUDY

As further data is collected in coming terms, this section will track achievement through time and highlight strengths, weaknesses and any long-term trends beginning with spring 2021 data.

3 ACG 2071

3.1 LEARNING OBJECTIVES AND DESCRIPTIVE STATISTICS

Using a common course assessment, the FSW Business faculty defined a rubric to be utilized in the assessment. This assessment will be made using the Comprehensive Problem 2 Part 5 (part f) Evaluation rubric items; specifically, rubric items:

- Paper follows the guidelines and covers all of the requirements of the assignment (first rubric item)
- Paper ties in course concepts. uses information presented in class and/or in the textbook (third rubric item)
- 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. The benchmark of 70% of students will illustrate a proficiency of 70% or higher within this assessment during the 2019 - 2020 academic year. A secondary assessment will also be used. The 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 2021-2022 academic year.

For the Fall 2020 assessment no data was able to be collected. No sections had the assignment available in the Learning Management System (Canvas). As a result, no analysis could be completed.

4 ACG 2450

For the Fall 2020 assessment no data was able to be collected. No sections had the assignment available in the Learning Management System (Canvas). As a result, no analysis could be completed.

5 CONCLUSIONS

FSW's Business Department has employed a common assignment for courses as assessment tools. The three courses included in this assessment report are ACG 2021 *Financial Accounting*, ACG 2071 *Managerial Accounting*, and ACG 2450 *Accounting Software Applications*. The results are intended to provide a baseline achievement moving forward.

5.1 ACG 2021

A drill-down of ACG 2021 results are as follows:

1. During the Fall 2020 semester, 92 artifacts were scored tallied from 7 of 11 sections of ACG 2021 with an enrollment of 292, a representation of 32%. Three sections did not record the assessment within the Learning Management System (Canvas) and a fourth had the assessment but utilized it with different scoring and no weight to the assignment. Of the 92 artifacts, the mean score is 90.9%.
2. The goal that 70% of students will illustrate a proficiency of 70% or higher within this assessment during the 2020-2021 academic year was met where 96% of artifacts score 70% or higher.
3. Score distribution is centered on 90-100% and exhibits a large negative skew, meaning results are tending heavily towards more positive values.
4. No dual enrollment (concurrent) sections of the course were run during fall 2020 so no comparison study between dual enrollment and non-dual enrollment could be completed.
5. During the Fall 2020 semester, 70 Asynchronous online artifacts were collected, along with 21 Live Online artifacts, 0 from Blended, 0 from Flex, and 0 from Traditional. Live Online exhibits the highest mean score (94.1) and the highest % achievement (100%). Results of the ANOVA do not exhibit a statistically significant difference between sites.
6. As further data is collected in coming terms, this section will track achievement through time and highlight strengths, weaknesses and any long-term trends beginning with spring 2021 data.

5.2 ACG 2071

For the Fall 2020 assessment no data was able to be collected. No sections had the assignment available in the Learning Management System (Canvas). As a result, no analysis could be completed.

5.3 ACG 2450

For the Fall 2020 assessment no data was able to be collected. No sections had the assignment available in the Learning Management System (Canvas). As a result, no analysis could be completed.

6 REFERENCES

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