

# ACCOUNTING ASSESSMENT

Business Department Unit-Level  
Assessment Project

# **CONSTRUCTING A FACULTY DESIGNED ASSESSMENT EXAMINATION FOR FINANCIAL AND MANAGERIAL ACCOUNTING.**

**“A student learning outcome is one that measures a specific competency attainment.”**

# THE ACCOUNTING ASSESSMENT EXAMS

- ✓ **The exams currently in use are outdated.**
- ✓ **They have old pencil marks on the wrong answers.**
- ✓ **The distribution of questions are poorly distributed.**
- ✓ We can improve on the test by mapping questions to learning outcomes and topical areas from our ACBSP accreditation guidelines.
- ✓ We can also remove questions that inhibit an accurate measurement of student learning.

# RESULTS ASSESSMENT EXAMINATIONS — before revision

Exam is administered in the last two weeks of the semester in BUS 181 and BUS 182, Financial Accounting and Managerial Accounting, respectively.

The exam assesses material that was introduced in the first 4 weeks of the semester.

The following results for Financial Accounting (4 units) from Fall 2014:

- ✓ 86 Students took the Financial Accounting Assessment exam
- ✓ 40 Students scored with greater than 70 % on the exam
- ✓ 47% of students demonstrate proficiency on fundamental skills by scoring 70% or better on the assessment exam in BUS181 Financial Accounting.
- ✓ 68% Average score on the Financial Accounting Assessment exam.

# RESEARCH

In addition to the Linda Suskie book on *Assessing Student Learning: a common sense approach*.

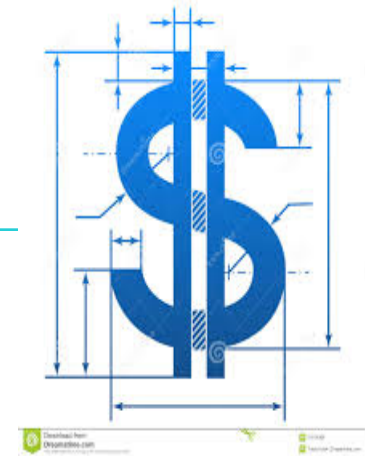
Professional organizations that provide guidelines on the fundamental accounting skills and knowledge through education websites or accreditation websites:



**Accreditation Council for  
Business Schools & Programs**

# METHOD OF CONSTRUCTING THE TOOL

## B L U E P R I N T



- ✓ Review the course syllabus, master syllabus and IAI for specific student learning outcomes that are fundamental to the courses.
- ✓ Mapped the syllabus outcomes to learning outcomes identified in the textbook.
- ✓ Using the textbook provided test generator, create a test bank of all questions that meet those student learning outcomes.
- ✓ Create an equally weighted exam covering each of the student learning outcomes and the ACBSP categories for Financial Accounting and Managerial Accounting.



# ACBSP STANDARD CATEGORIES

Question type:  Standard type:

State Standard	Already Selected	Number Remaining	Additional Selections	Total
ACBSP: APC-01-Purpose	6	10	0	6
ACBSP: APC-02-GAAP	2	21	0	2
ACBSP: APC-03-Business Forms	1	9	0	1
ACBSP: APC-04-Cash vs. Accrual	1	4	0	1
ACBSP: APC-05-Accounting Cycle	3	23	0	3
ACBSP: APC-06-Recording Transactions	8	95	0	8
ACBSP: APC-07-Adjusting Entries	6	66	0	6
ACBSP: APC-08-Closing Entries	2	19	0	2
ACBSP: APC-09-Financial Statements	1	56	0	1
ACBSP: APC-12-Receivables Reporting	0	0	0	0
ACBSP: APC-13-Long-term Assets Reporting	0	1	0	0
ACBSP: APC-15-Current Assets Reporting	0	2	0	0
<b>Total</b>	<b>60</b>	<b>10</b>	<b>636</b>	<b>70</b>

Total questions on test: 40

Select All

Clear All

FINANCIAL ACCOUNTING

Question type:  Standard type:

State Standard	Already Selected	Number Remaining	Additional Selections	Total
ACBSP: APC-25-Manual Characteristics/Terminology	0	17	0	0
ACBSP: APC-27-Manual Accounting Features/Costs	0	107	0	0
ACBSP: APC-28-Variable and Fixed Costs	0	11	0	0
ACBSP: APC-30-Contribution Margin	0	24	0	0
ACBSP: APC-34-Job Order Costing	0	92	0	0
ACBSP: APC-35-Process Costing	0	80	0	0
ACBSP: APC-36-Budgeting and Responsibility	0	174	0	0
IMA: Budget Preparation	0	99	0	0
IMA: Cost Management	0	331	0	0
IMA: Performance Measurement	0	75	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1010</b>	<b>0</b>

MANAGERIAL ACCOUNTING

# BREAKDOWN OF QUESTION SELECTION

## BUS181 Financial Accounting

Learning Objectives: One each from Chapters 1-4 for a total of 20 questions

National Standards: Ethics 2 questions

ACBSP Selected 10% of each category for 18 questions.

AICPA: Measurement is covered.

Blooms: 85% Knowledge,  
15% Application

## BUS182 Managerial Accounting

Learning Objectives: One each from Chapters 16-22 for a total of 29 questions

ACBSP Selected 10% of each category for 11 questions

Blooms 60% Knowledge and comprehension, 40% Application



# SCHEDULE

- Pilot of the Financial Accounting and Managerial Accounting Assessment exams in Spring 2015 on paper by myself and the department chair.
- Pilot of the Financial Accounting and Managerial Accounting Assessment exams by the chairperson through Blackboard in a proctored computer lab beginning in Summer 2015.
- We will continue to pilot the assessment exams in Fall of 2015 with results to be analyzed by the last week of the Fall semester.
- Analysis of student scores with a revised assessment exam over the prior version.
- Analysis of how well each program, by category is performing on the assessment.

# BLACKBOARD EXAM

The assessment exams will be delivered in Blackboard if students can use a proctored computer lab or in classroom technology.

The “Item Analysis” function in Blackboard can provide feedback statistics on each question to enable identification of measurements of learning objectives.

● In the case of a Mixed Cost, Total Cost is given by:	Multiple Choice	0.19	81.25%	32	3.25	1.59	0.29
The controlling account for the cost ledger is:	Multiple Choice	0.19	59.38%	32	2.38	2.0	0.36
● Which of the following are period costs?	Multiple Choice	0.22	93.75%	32	3.75	0.99	0.18

# USING OPENBOOK AND GRADE EXPORTS FROM BLACKBOARD

## Procedure:

Step 1. Export, using Blackboard function, student ID and score on the assessment exam to an Excel®.

Step 2. Create a report in OpenBook® that identifies the program students are enrolled.

Step 3. Merge the files and use the data sort function in Excel® to separate out the various business programs that require BUS181 and BUS182.

Step 4. Perform “count” and “average” statistical functions on sorted data.

Step 5. Call George.

# DELIVERABLE: ANALYSIS OF RESULTS

## ACCOUNTING PROGRAM: AAS

Performance Measure (Competency)	Description of Measurement	Areas of Success	Analysis and Action Taken	Results of Actions Taken	Insert Graph of up to five year data.
At least 75% of students will be able to demonstrate proficiency in fundamental accounting skills by scoring 70%, or better assessment exam.	Faculty created assessment test of fundamental accounting skills. Summative, Internal, Singular.	TBD Fall 2015	TBD Fall 2015	TBD Spring 2016	

# DELIVERABLE: ANALYSIS OF RESULTS

## CPA PREPARATION PROGRAM: AC

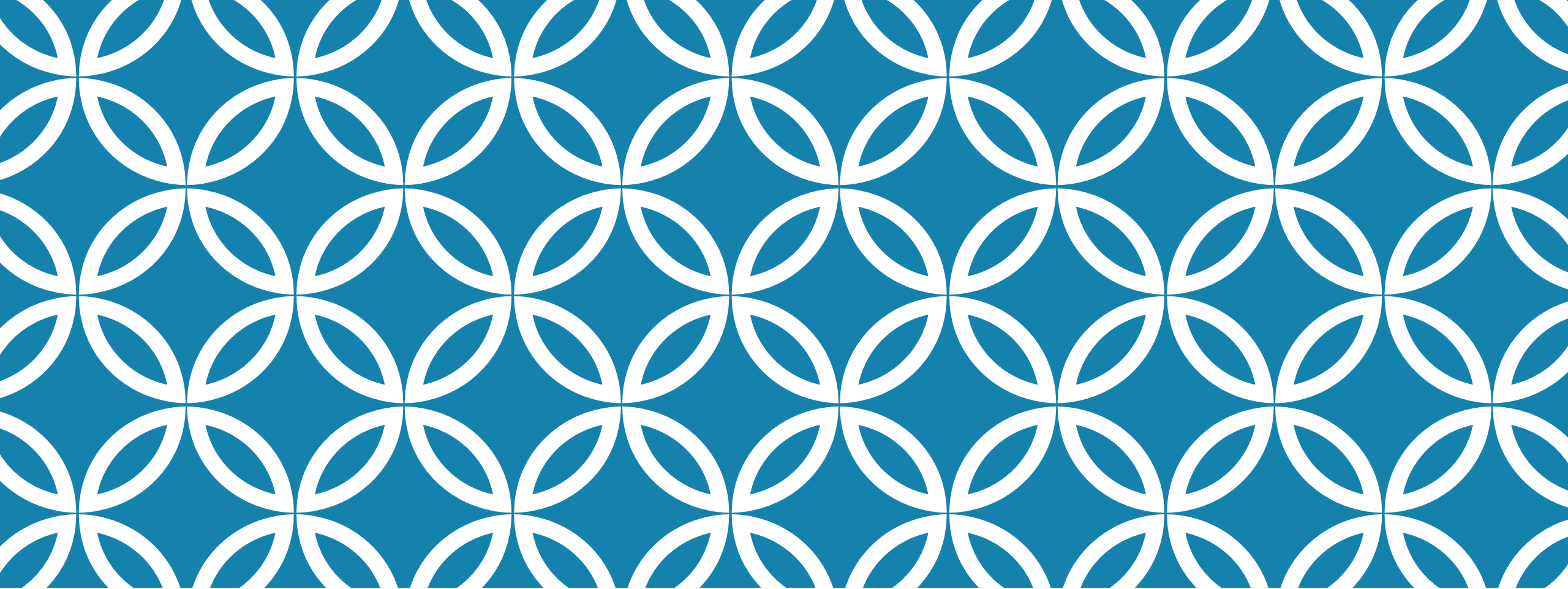
Performance Measure (Competency)	Description of Measurement	Areas of Success	Analysis and Action Taken	Results of Actions Taken	Insert Graph of up to five year data.
At least 90% of students will be able to demonstrate proficiency in fundamental accounting skills by scoring 90%, or better assessment exam.	Faculty created assessment test of fundamental accounting skills. Summative, Internal, Singular.	TBD Fall 2015	TBD Fall 2015	TBD Spring 2016	

# DELIVERABLE: ANALYSIS OF RESULTS

## MARKETING AND MANAGEMENT PROGRAM: AAS

Performance Measure (Competency)	Description of Measurement	Areas of Success	Analysis and Action Taken	Results of Actions Taken	Insert Graph of up to five year data.
At least 60% of students will be able to demonstrate proficiency in fundamental accounting skills by scoring 70%, or better assessment exam.	Faculty created assessment test of fundamental accounting skills. Summative, Internal, Singular.	TBD Fall 2015	TBD Fall 2015	TBD Spring 2016	





# THANK YOU

Theresa M Campbell, CPA,  
MAEA, MBA