# **Accounting Assessment Report Fall 2016 – Winter 2021**

# Fall 2018

# 1.1 Locating Information (13 sections of ECO 210)

Criteria	Level 1	Level 2	Level 3	Level 4	Total # of students	Average Score	% of students performing at level 3 or above
Seeks information	7	11	18	14	50	2.8	64%
Evaluates Information	4	10	23	13	50	2.9	72%
Uses information	6	12	24	8	50	2.7	64%
Sources information	5	10	21	14	50	2.9	70%

# Fall 2020

# 1.1 Locating Information (15 sections of ECO 210 and 12 sections of ECO 211)

Criteria	Level 1	Level 2	Level 3	Level 4	Total # of students	Average Score	% of students performing at level 3 or above
Seeks information	3	7	19	45	74	3.4	86%
<b>Evaluates Information</b>	1	13	26	34	74	3.3	81%
Uses information	4	15	26	29	74	3.1	74%
Sources information	2	14	25	33	74	3.2	78%

# 1.2 Written Communication (3 sections of ACC 311)

Criteria	Level 1	Level 2	Level 3	Level 4	Total # of students	Average Score	% of students performing at level 3 or above
Content	0	2	15	43	60	3.7	97%
Organization	0	0	11	49	60	3.8	100%
Tone	0	0	8	52	60	3.9	100%
Mechanics	0	2	22	36	60	3.6	97%
References	1	6	32	21	60	3.2	88%
Format	0	1	5	54	60	3.9	98%

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# 1.2 Written Communication (3 sections of MGT 331)

Criteria	Level 1	Level 2	Level 3	Level 4	Total # of students	Average Score	% of students performing at level 3 or above
Content	0	1	7	19	27	3.7	96%
Organization	2	2	9	14	27	3.3	85%
Tone	0	3	4	20	27	3.6	89%
Mechanics	2	6	5	14	27	3.1	70%
References	2	3	5	17	27	3.4	81%
Format	0	2	7	18	27	3.6	93%

# 1.3 Oral Communication (3 sections of ACC 311)

# **Measure employed: Group Presentation in front of Accounting Professionals at CPA firms**

Criteria	Level 1	Level 2	Level 3	Level 4	Level 4 Total # of students		% of students performing at level 3 or above
Organization	0	11	4	87	102	3.5	89%
Delivery	0	5	33	64	102	3.6	95%
Content	0	2	19	81	102	3.6	98%
Communication Aids	0	0	41	61	102	3.5	100%
Nonverbals	0	5	27	70	102	3.5	95%
Audience Interaction	0	5	15	82	102	3.8	95%

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# 1.3 Oral Communication (3 sections of ACC 311)

Criteria	Level	Level 2	Level 3	Level 4	Total # of students	Average Score	% of students performing at level 3 or above
Organization			12	24	36	3.7	100%
Delivery			17	19	36	3.5	100%
Content			11	25	36	3.7	100%
Communication Aids			8	28	36	3.8	100%
Nonverbals			12	24	36	3.7	100%
Audience Interaction*			N/A	N/A			

<sup>\*</sup>Not Included as not all students answered questions from the audience

Goal 2: Functional Business Knowledge (N = 41) [ETS test given in 6 sections of MGT 495]

Overall	Average Score	Standard Dev
496 Institutions (N = 69,017)	151.6	13.9
SCB (N = 236)	150	12
ACC (N = 41)	149	14.1
BUS ECO (N = 17)	155	12

Average % of test questions answered correctly

	ACC	ECO	MGT	Quantitative Business Analysis	FIN	MKT	Legal & Social Environment	Information Systems	International Issues
496 Institutions (N = 69,017)	43.1	40.4	61.4	33.9	43.3	50.5	46.7	51.3	39.8
SCB (N = 236)	43	41	64	35	43	51	47	48	39
ACC (N = 41)	51	42	58	33	47	45	43	43	38
BUS ECO (N = 17)	41	51	66	44	50	54	49	46	39

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Goal 2: Functional Business Knowledge (N = 37) [ETS test given in 7 sections of MGT 495]

Overall	Average Score	Standard Dev
524 Institutions (N = 120,781)	149.3	6.8
SCB (N = 254)	154	14
ACC (N = 37)	159	14
BUS ECO (N = 19)	158	11

Average % of test questions answered correctly

	1		,								
	ACC	ECO	MGT	Quantitative Business Analysis	FIN	MKT	Legal & Social Environment	Information Systems	International Issues		
524 Institutions (N = 120,781)	43	40.2	61.2	34	43.1	50.4	46.7	51.3	39.7		
SCB (N = 254)	46	43	66	37	48	54	49	53	38		
ACC (N = 37)	52	45	70	40	51	58	49	57	41		
BUS ECO (N = 19)	47	52	69	46	52	50	50	52	37		

# $3.1 \ SWOT \ (criterion \ 1, 2 \ and \ 5) \ [3 \ sections \ of \ MGT \ 495]$

# 3.2 Global (criterion 3 and 4)

Criteria	Level 1	Level 2	Level 3	Level 4	Total # of students	Average Score	% of students performing at level 3 or above
Assesses external							
environment	0	4	15	7	26	3.1	85%
Assesses internal							
environment	1	7	9	9	26	3.0	69%
Identification of							
various aspects of a							
firm's global strategy	4	7	8	7	26	2.7	58%
Identification of							
cultural factors in							
international settings							
using a cultural							
framework	26	0	0	0	26	1.0	0%
Develops strategic							
options	1	2	15	8	26	3.2	88%

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# 3. SWOT + Global (6 sections of MGT 495)

Criteria	Level 1	Level 2	Level 3	Level 4	Total # of students	Average Score	% of students performing at level 3 or above
Assesses external environment	2	2	10	17	31	3.4	87%
Assesses internal environment	1	1	9	16	27	3.5	93%
Identification of various aspects of a firm's global strategy	1	1	6	23	31	3.6	94%
Identification of cultural factors in international settings using a cultural framework	10	4	4	13	31	2.6	55%
Develops strategic options	1	1	16	13	31	3.3	94%

**Goal 4: Ethics** 

Measure employed: Case (2 sections of ACC 333)

Criteria	Level 1	Level 2	Level 3	Level 4	Total # of students	Average Score	% of students performing at level 3 or above
Values clarification	0	5	30	18	53	3.25	90.57
Identification of ethical issues Stakeholder identification	0	4 6	7 25	42	53	3.72	92.45 88.68
Application of ethical theory/models	0	3	1	49	53	3.87	94.34
Personal Voice and Action	0	2	13	38	53	3.68	96.23

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**Goal 4: Ethics experiment (isolated performance of ACC students)** 

Criteria	Level 1	Level 2	Level 3	Level 4	Total # of students	Average Score	% of students performing at level 3 or above
Values clarification	0	0	12	12	24	3.5	100%
Identification of ethical issues	0	7	5	12	24	3.2	71%
Stakeholder identification	1	7	6	10	24	3.0	67%
Application of ethical theory/models	1	4	8	11	24	3.2	79%
Personal Voice and Action	0	1	6	17	24	3.7	96%

Goal 4: Ethics (2 sections of ACC 333)

Criteria	Level	Level 2	Level 3	Level 4	Total # of students	Average Score	% of students performing at level 3 or above
Values clarification	3	1	12	30	46	3.5	91%
Identification of ethical issues	0	2	20	24	46	3.5	96%
Stakeholder identification	4	3	8	31	46	3.4	85%
Application of ethical theory/models	2	3	16	25	46	3.4	89%
Personal Voice and Action	3	12	15	16	46	3.0	67%

# **5.1** Accounting Elements in Financial Statements (4 sections of ACC 310) Measure employed: Exam

Criteria	Level 1	Level 2	Level 3	Level 4	Total # of students	Average Score	% of students performing at level 3 or above
Apply proper rules for recognizing, measuring, and presenting typical business transactions	2	13	68	39	122	3.2	88%
Prepare a balance sheet or income statement in proper format	11	23	51	37	122	2.9	72%
Analyze and interpret elements of a prepared financial statement	4	24	52	42	122	3.1	77%

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# 5.1 Accounting Elements in Financial Statements (5 sections of ACC 310)- Exam

Criteria	Level 1	Level 2	Level 3	Level 4	Total # of students	Average Score	% of students performing at level 3 or above
Apply proper rules for recognizing, measuring, and presenting typical business transactions	12	20	0	132	164	3.5	80%
Prepare a balance sheet or income statement in proper format	5	15	126	18	164	3.0	88%
Analyze and interpret elements of a prepared financial statement	46	0	0	118	164	3.2	72%

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5.2 Internal Control (1 section of ACC 413 and 1 section of ACC 414)

Criteria	Level 1	Level 2	Level 3	Level 4	Total # of students	Average Score	% of students performing at level 3 or above
Development of Meaningful Inquiries for the Company's Management	0	1	23	5	29*	3.1	97%
Thorough Completion of the Control Activities Form for Cash	0	8	43	7	58	3.0	86%
Thorough Completion of Entity-level Control Form for Control Environment	0	12	38	8	58	2.9	79%
Critical Assessment of Internal Controls	0	18	29	11	58	2.9	69%
Effective Communication of Results via the Memorandum	1	17	27	13	58	2.9	69%
Utilization of a Business Memorandum in Proper Form	0	16	39	3	58	2.8	72%
Professionalism, Organization, Spelling, Grammar and Overall Presentation	0	14	40	4	58	2.8	76%

<sup>\*</sup>Dave did not report on the criteria Development of Meaningful Inquiries in Management because "my class dealt with this question with an in-class discussion rather than as a response to the case."

5.2 Internal Control (1 section of ACC 413 and 1 section of ACC 414)

Evaluation Criteria	Level	Level 2	Level 3	Level 4	Total # of Students	Average Score	Percent of students => 3
Development of Meaningful Inquiries for the Company's Management	3	10	40	12	65	2.94	80.0%
Thorough Completion of the Control Activities Form for Cash	2	11	40	12	65	2.95	80.0%
Thorough Completion of Entity-level Control Form for Control Environment	5	11	33	16	65	2.92	75.4%
Critical Assessment of Internal Controls	2	10	29	24	65	3.15	81.5%
Effective Communication of Results via the Memorandum	3	10	18	34	65	3.28	80.0%
Utilization of a Business Memorandum in Proper Form	3	8	17	37	65	3.35	83.1%
Professionalism, Organization, Spelling, Grammar and Overall Presentation	3	9	22	31	65	3.25	81.5%
Total # of Students	21	69	199	166	455	3.12	80.2%

# 5.3 Strategic Actions (N=106) (4 sections of ACC 321)

Question #	Number of students who answered the question correctly	% answered correctly
1	100	94.34
2	103	97.17
3	83	78.30
4	72	67.92
5	73	68.87
6	72	67.92
7	76	71.70
8	62	58.49
9	28	26.42
10	53	50.00

72% of the students scored 70 % or above

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# 5.3 Strategic Actions (N=117) (4 sections of ACC 321)

Score	Number
100%	16
90%	28
80%	23
70%	24
60%	14
50%	7
40%	3
30%	1
20%	1
10%	0
0%	0

77.8% of the students scored 70 % or above

#### 6 Data Management and Analytics (2 sections of ACC 340, N = 73)

- 6.1 Students will explain how data is captured and stored in enterprise systems.
- 6.2 Students will extract, manipulate and report data.

# Results 6.1 (Assessed with Questions from Exams 1 and 2)

#### Exam1

Question	Right	Wrong	Right	Wrong %
			%	
MC 9	66	7	90	10
MC 16	63	10	86	14
MC 17	64	9	88	12
MC 19	67	6	92	8
MC 20	60	13	82	18
MC 21	68	5	93	7
MC 22	54	19	74	26
MC 24	64	9	88	12
MC 25	62	11	85	15
MC 29	68	5	93	7
MC 32	66	7	90	10
TF 10	66	7	90	10
TF 11	58	15	79	21
TF 12	67	6	92	8
TF 13	68	5	93	7
TF 14	55	18	75	25
Exam1 Total	1016	152	87%	13%

#### Exam 2

Question	Right	Wrong	Right %	Wrong
				%
MC 25	55	18	75	25
MC 26	65	8	89	11
MC 27	66	7	90	10
MC 28	60	13	82	18
MC 29	67	6	92	8
MC 31	68	5	93	7
MC 32	63	10	86	14
MC 33	64	9	88	12
MC 34	68	5	93	7
MC 35	61	12	83	17
MC 36	62	11	84	16
Exam2 Total	699	104	87%	13%

6.1 Grand Total 1715 256

# **Results 6.2 (Assessed with Questions from Exam 1)**

# Results 6.2 Exam 1

Question	Right	Wrong	Right	Wrong %
			%	
MC 18	69	4	95	5
MC 26	48	25	66	34
MC 27	50	23	69	31
MC 28	63	10	86	14
TF 25	64	9	88	12
Total	294	71	81%	19%

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# 6. Data Management and Analytics (3 sections of ACC 340)

# Project 1

Evaluation Criteria	Level 1	Level 2	Level 3	Level 4	Total # of Students	Average Score	Percent of students => 3
Thorough Identification of Classes	2	0	2	82	86	3.91	98%
Thorough Identification of Associations	2	0	2	82	86	3.91	98%
Thorough Implementation in Access (Foreign Keys, Primary Keys,							
Referential Integrity)	2	0	2	82	86	3.91	98%
Thorough Implementation of data in Access	2	0	2	82	86	3.91	98%
Total # of Students	2	0	2	82	86	3.91	98%

# Project 2

Evaluation Criteria	Level 1	Level 2	Level 3	Level 4	Total # of Students	Average Score	Percent of students => 3
Ability to generate queries for basic financial statement line items	1	7	9	69	86	4	90.7%
Ability to accurately generate simple queries within a single business process	1	7	9	69	86	4	90.7%
Ability to accurately generate moderately complex queries within a single business process	1	7	9	69	86	4	90.7%
Ability to accurately generate highly complex queries among multiple business processes	1	9	9	67	86	4	88.4%
Total # of Students	1	9	9	67	86	4	88.4%