

## ASSESSMENT ACTIVITY IN BA200

Doreen Crisostomo and Claret Ruane

February 19, 2009

### ACTIVITY

In an effort to assess our students' learning in the Accounting Program, Dr. Doreen Crisostomo administered Pre- and Post-tests in BA200 in the beginning of Summer 2008. To date, two semesters of data are available.

### TEST INSTRUMENT

The participants used in this assessment were students from BA200, Principles of Financial Accounting during fall 2008. At the beginning of the semester, there were 19 students enrolled in this class. By the end of the semester, 12 students remained enrolled. Seven students withdrew from the course.

Therefore, 12 students were used in this assessment. The instrument used for this assessment were 44 multiple-choice questions and one essay question that asked the students what are the two [three, four, five] most significant things they had learned during the course. Forty-four questions were taken from the test database of the textbook used in BA200 (Wild, Larson, and Chiappetta, 2007) and one essay question that was taken from the minute paper instrument (Appendix C). The pre-test and post-test are the same instrument, with the addition of one essay question on the post-test. The pre-test and post-test were administered using hosted online testing software (Online Testing, 2008). The questions used are part of the course objectives of this course. See attached matrix entitled, "Application of Course Objectives to Pre- and Posttest" for more analysis.

The course objectives were then applied to the accounting program goals. For more information, review the attached matrix entitled, "Application of Program Learning Goals to Course Objectives." The course is the fundamental accounting principles that involve the entire accounting cycle (e.g., analyzing, journalizing, posting, adjustments to accounts, preparation of financial statements and closing of the accounting period). As a student moves forward with their accounting degree program, the courses will expand more on these technical skills and competencies.

### TEST RESULTS

#### Summer 2008 Results

This assessment revealed that the students failed (less than 70%) the pre-test; however the post-test revealed that 93% of the students passed (70% and above) this test. The change in the student's scores ranged from 20% to 57% (Crisostomo, 2008).

Fall 2008 Results

The result of this assessment found that none of the students passed (less than 70%) this pre-test. The post-test revealed that 92% of the students passed (70% and over) this test. The change in the student's scores ranged from 13% to 52%. Overall, there was an increase in the students' scores from the pre-test to post-test.

Table 1: Pre- and Post-test Results in BA200, Fall 2008

<b>Student ID#</b>	<b>Pre-Test</b>	<b>Post Test</b>	<b>Change</b>
	<b>Score %</b>	<b>Score %</b>	
<b>0427</b>	<b>50%</b>	<b>79%</b>	<b>29%</b>
<b>1384*</b>	<b>38%</b>	<b>0%</b>	<b>0%</b>
<b>2065</b>	<b>45%</b>	<b>77%</b>	<b>32%</b>
<b>3793</b>	<b>45%</b>	<b>93%</b>	<b>48%</b>
<b>4002</b>	<b>59%</b>	<b>72%</b>	<b>13%</b>
<b>4792*</b>	<b>40%</b>	<b>0%</b>	<b>0%</b>
<b>5219*</b>	<b>52%</b>	<b>0%</b>	<b>0%</b>
<b>5627*</b>	<b>56%</b>	<b>0%</b>	<b>0%</b>
<b>6443</b>	<b>61%</b>	<b>93%</b>	<b>32%</b>
<b>6634</b>	<b>52%</b>	<b>97%</b>	<b>45%</b>
<b>6643</b>	<b>27%</b>	<b>79%</b>	<b>52%</b>
<b>6826*</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>6912</b>	<b>43%</b>	<b>68%</b>	<b>25%</b>
<b>7336</b>	<b>50%</b>	<b>79%</b>	<b>29%</b>
<b>7587*</b>	<b>47%</b>	<b>0%</b>	<b>0%</b>
<b>8228*</b>	<b>59%</b>	<b>0%</b>	<b>0%</b>
<b>8629</b>	<b>29%</b>	<b>77%</b>	<b>48%</b>
<b>8689</b>	<b>47%</b>	<b>79%</b>	<b>32%</b>
<b>9766</b>	<b>38%</b>	<b>86%</b>	<b>48%</b>

\* Did not participate with Post Test

**HOW ACTIVITY IS LINKED TO THE COURSE-LEVEL STUDENT LEARNING OBJECTIVES AND PROGRAM LEARNING GOALS**

To analyze the course objectives with the pre-test and post-test, a matrix was created using Excel spreadsheet software that identified which questions had a relationship to the course objectives (see Table 2). Questions 23, 24 and 45 identified the users of accounting information objective. Questions 1, 3, 5, 6, 31, 37, 39, 40 and 45 identified the types of accounts used in the accounting equation objective. Questions 1, 6, 7, 8, 9, 10 and 45 identified the preparation of financial statements objective. Questions 13-21 and 45 identified the accounting for merchandising operations objective. Questions 43-44 identified the accounting for partnerships objective. Questions 7, 8, 23 and 30 identified the guidelines for ethical decision making objective. Questions 3-5, 7, 9-12, 16-20, 32-36, 39-40, 41-42 and 45 identified the analyzing and recording of transactions. Questions 9-10 and 45 identified the accounting cycle objective. Questions 2, 22,

24-29 and 45 identified the accounting information system objective and Questions 1-2, 5-8, 18-20, 31, 36, 40 and 45 identified the generally accepted accounting principles objective.

Table 2: Mapping of Test Questions to Course SLOs

Q#	Identify the users of accounting information	Identify the types of accounts using the accounting equation	Preparation of financial statements	Accounting for merchandising operations	Accounting for Partnerships	Guidelines for ethical decision making	Analyzing and recording of transactions	Accounting cycle	Accounting information system	Generally Accepted Accounting Principles
1		x	x							x
2									x	x
3		x					x			
4							x			
5		x					x			x
6		x	x							x
7			x			x	x			x
8			x			x				x
9			x				x	x		
10			x				x	x		
11							x			
12							x			
13				x						
14				x						
15				x						
16				x			x			
17				x			x			
18				x			x			x
19				x			x			x
20				x			x			x
21				x						
22									x	
23	x					x				
24									x	
25									x	
26									x	
27									x	
28									x	
29									x	
30	x					x				
31		x								x
32							x			
33							x			
34							x			
35							x			
36							x			x
37		x								
38							x			
39		x					x			
40		x								x
41							x			
42							x			
43					x					
44					x					
45	x	x	x	x			x	x	x	x

To analyze the course objectives to the accounting learning goals, a matrix was created using Excel spreadsheet software that identified which course objectives had a relationship to the accounting learning goals (Table 3).

Goal 1 is demonstrating teamwork and leadership in the accounting/business environments. The course objective identified to this learning goal is the guidelines for ethical decision making.

Table 2: Mapping of Course SLOs to Program Learning Goals

Course Objectives	Goal 1: Demonstrates teamwork and leadership in the accounting/ business environment;	Goal 2: Demonstrates critical thinking and the ability to gather and synthesize information for accounting/ business management problems;	Goal 3: Identify and analyze ethical problems that occur in the accounting/ business environment;	Goal 4: Demonstrates competency in the application of accounting principles and concepts for local, regional, and global environments;	Goal 5: Demonstrates and ability to communicate relevant financial and non-financial information effectively;	Goal 6: Demonstrates competency information technology for the accounting/ business environment.
Identify the users of accounting information				X	X	
Identify the types of accounts using the accounting equation		X		X		
Preparation of financial statements				X		
Accounting for merchandising operations				X		
Accounting for Partnerships				X		
Guidelines for ethical decision making	X		X		X	
Analyzing and recording of transactions		X		X		
Accounting cycle				X		
Accounting information system						X
Generally Accepted Accounting Principles				X		X

Goal 2 is demonstrating critical thinking and the ability to gather and synthesize information for accounting/business management problems. The course objective identified to this learning goal is to identify the types of accounts using accounting equation and analyzing and recording of transaction.

Goal 3 is to identify and analyze ethical problems that occur in the accounting/business environment. The course objective identified to this learning goal is the guidelines of ethical decision making.

Goal 4 is to demonstrate competency in the application of accounting principles and concepts for local, regional, and global environments. The course objective identified to this learning goal is to identify the users of accounting information, identify the types of accounts using the accounting equation, preparation of financial statements, accounting for merchandising operations, accounting for partnerships, analyzing and recording of transactions, accounting cycle and generally accepted accounting principles.

Goal 5 is to demonstrate the ability to communicate relevant financial and nonfinancial information effectively. The course objective identified to this learning goal is identifying the users of accounting information and guidelines for ethical decision making.

Goal 6 is to demonstrate competency in information technology for the accounting/business environment. The course objective identified to this learning goal is the accounting information system and generally accepted accounting principles.

The results revealed that all of the course objectives had a relationship with the accounting program learning goals. This may be attributed to the fact that BA200 is a fundamental accounting course that applies to the entire accounting/business environment. As a student moves forward with their accounting degree program, the courses will expand more on these technical skills and competencies.

## CLOSING THE LOOP

Because this test is not a national, standardized test with benchmarks against which we can compare our students' performance. For this reason, it was necessary to collect data over several semesters to get an idea of our students' performance. With 2 semesters of complete data, it might be possible to begin discussing what criteria we use to be able to say that learning has taken place in this course. This discussion will take place in the next Assurance of Learning Committee meeting (March 2009).

## REFERENCES

Crisostomo, D. (2008). *BA200 course syllabus*.

Crisostomo, D. (2008). *Assessing the Accounting Course*. Mangilao, Guam.

Online Testing. (2008). *Online quiz and testing solutions*. Retrieved December 19, 2008, from <http://www.onlinetesting.net>

Wild, J., Larson, K., and Chiappetta, B. (2007). *Fundamental accounting principles*. New York, NY: McGraw-Hill.