



## SLO Assessment Cycle for ACCT 1C

Managerial Accounting

Assessment Initiated by: [Mike Gough](#) (8622) in ACCT

### Outcomes:

#### Outcome 1: Statement

Identify elements of cost for a business and explain and analyze how costs are allocated and assessed for various users. Compare and contrast the cost acct system for a manufacturer, merchandiser and service firm and distinguish the differences and similarities between financial reporting and cost accounting and utilize npv and irr for evaluating the financial viability of a business decision.

### Assessment Cycle Records:

#### Outcome 1: Assessment Planning Modified: [05/13/2010]

##### Assessment Strategy Used:

Quarter: Winter 2010

Assessors: Mike Gough, Christopher Kwak, Lydia Botsford, Mia Breen, Scott Osborne

Assessment Tools: Exams

Sections being assessed: 01, 02, 03, 04

#### Outcome 1: Reflect & Enhance Modified: [01/24/2011]

**Number of people involved in Reflection and Enhancement:** 5

##### Changes:

This is the first time the course has been assessed.

##### Methods:

We used a uniform, objective examination developed by the full-time faculty of the department.

##### Summary:

There were 138 Acct 1C students registered online at the beginning of the term. The exam was given online during the 11th week and 83 students took the quiz. The average score was 85% indicating a high proficiency of the first course SLO. The exam either did not affect, or minimally affected the students' grades and as such, we surmised that most the students took the test "cold." As a result we found the results encouraging in that the average score indicates a good success rate on average. It should be noted that Acct 1C is the third course in a three course sequence, so students have been successful in the two earlier courses (1A and 1B) and generally will have a good grasp of accounting concepts. As a department, we did not find the results particularly surprising.

Several students scored 100% on the exam and we believe they are primarily students who plan on majoring in the discipline.

We believe that giving the test earlier in the term will provide more timely feedback allowing us to determine what parts of the SLO need an emphasis in the latter part of the course. Additionally, we plan on ensuring 100% of our sections utilize the test so we are fully compliant with the standard.

We determined that our students met the expectation of proficiency - important in Managerial Accounting because success in the advanced courses in both upper division finance and accounting are dependent upon the outcomes in Acct 1C.

##### Enhancement (Part I):

We plan on giving the test earlier in the term for timely feedback and we plan on analyzing the individual questions on the test and consider performance to determine if there are any areas requiring a stronger or lesser emphasis.

##### Enhancement (Part II):

We are confident that having more lab time available for students for practice sets and applied problem solving would be helpful in reducing the withdrawal rate, and perhaps reaching our minority students who drop and fail at a greater rate than the majority population. The Division is working on a plan to update and transform the third floor of the ATC as a dedicated lab for our division. We see the Accounting Program utilizing that space at a high rate going forward

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[ Number of Outcomes for ACCT 1C: 1 ]