



UNIVERSITY OF ARKANSAS
PULASKI TECH

Assessment Report:

2020-2021:

ACCT 2310

Principles of Accounting I



1. Name of individual compiling report: Robert Coates

2. Date of submission: 11/1/21

3. Is the assessment plan (*Check or highlight one*)

☐ an initial plan for the
program

☒ a revision of an old plan

☐ unaltered from
previous year

Course-Level Learning Outcomes-

1. What are the Course-Level Outcomes (CLOs)?

- Demonstrate an understanding of the accounting equation.
- Apply the principles of the double entry accounting system.
- Analyze and record business transactions, including adjusting and closing entries.
- Prepare and review basic financial statements.
- Demonstrate an understanding of the fundamentals of internal control.

2. Which CLOs were addressed for this academic year? (2020-2021)

All CLO's are assessed each semester, but for reporting purposes, the CLO's we focused on were:

Accounting Equation Emphasis

Applying the double-entry accounting system

Preparing and reviewing basic financial statements: (Income Statement, Statement of Owner's Equity, Balance Sheet, and Statement of Cash Flows)

Accounting Cycle

Merchandising Operations, Perpetual Inventory Systems, Internal Controls, & Payroll

3. Which CLOs are being addressed in your assessment plan next academic year? (2021-2022)

All CLO's are assessed each semester, but for reporting purposes, the CLO's we focused on were:

Accounting Equation Emphasis

Applying the double-entry accounting system

Preparing and reviewing basic financial statements: (Income Statement, Statement of Owner's Equity, Balance Sheet, and Statement of Cash Flows)

Accounting Cycle

Merchandising Operations, Perpetual Inventory Systems, Internal Controls, & Payroll

4. Explain the assessment cycle.

Each CLO is assessed every semester in this principles based course. Moving forward, each CLO will be reported on over the course of a 3-year cycle. This will average out to 3 a year.

5. What are the assessment methods? Are they direct or indirect?

The students required to take a mid-term and final exam over the accounting cycle. Chapters 1-4 of the textbook homework, class group activity, lectures, and exams are designed to prepare students as a pre-assessment. The mid-term assessment is used to review progress of each student based on learning objectives centered on the accounting cycle. The final exam on the accounting cycle is used as a post assessment.- Direct

6. What are the assessment goal(s)?

1. Students demonstrate understanding of the material.

85% of students score 76% or above on the post-assessment.

7. What were the findings for this academic year? (2020-2021)

85% of the students completing the assessment scored 76% or above.

Since we are still in the midst of a Pandemic, students are striving to complete assignments in a timely manner with faculty assistance. Many students are still faced with Covid-19 issues impacting their family.

I will consistently work toward presenting the chapter content in manner students can retain the accounting principles. The faculty will work toward improving assessment tools and instruction to help ensure student success.

8. What is your analysis of the findings?

I am pleased with these results. With all the issues from the pandemic, we are constantly working toward improving the student success rates.

9. What is the action plan for the next academic year? (2021-2022) Explain.

I will assess the 3 final CLO's for the 3-year cycle in the coming year. I will continue to strive towards improvement in all CLO's and assessment methods.