

**Course Assessment Report
Washtenaw Community College**

| Discipline | Course Number | Title |
|---------------------------------------|---------------------------------------|---|
| Accounting | 110 | ACC 110 01/08/2024- Payroll Accounting |
| College | Division | Department |
| Business and Computer Technologies | Business and Computer Technologies | Business |
| Faculty Preparer | | Sheri Geddes |
| Date of Last Filed Assessment Report | | 08/22/2019 |

I. Review previous assessment reports submitted for this course and provide the following information.

1. Was this course previously assessed and if so, when?

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|------------------------|
| Yes Winter 2019 |
|------------------------|

2. Briefly describe the results of previous assessment report(s).

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| Assessment standards were met. |
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3. Briefly describe the Action Plan/Intended Changes from the previous report(s), when and how changes were implemented.

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| The final project simulation needed to be divided into two parts to help avoid procrastination. This change was implemented in Fall 2019. |
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II. Assessment Results per Student Learning Outcome

Outcome 1: Identify payroll accounting record keeping requirements.

- Assessment Plan
 - Assessment Tool: Multiple choice test
 - Assessment Date: Winter 2022
 - Course section(s)/other population: All sections
 - Number students to be assessed: All students

- How the assessment will be scored: The multiple choice test will be blind-scored using an answer key.
- Standard of success to be used for this assessment: 70% of the students must score a minimum of 70% on all questions assessed within the learning outcome.
- Who will score and analyze the data: Full-time Business faculty

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

| Fall (indicate years below) | Winter (indicate years below) | SP/SU (indicate years below) |
|-----------------------------|-------------------------------|------------------------------|
| 2023 | | |

2. Provide assessment sample size data in the table below.

| # of students enrolled | # of students assessed |
|------------------------|------------------------|
| 46 | 45 |

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

Not all students completed the activities because they withdrew from the course or stopped participating after a few weeks.

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students who completed the activities in the three sections of ACC 110 were assessed.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

Six multiple-choice quizzes were taken by students on Blackboard. The quizzes were scored in Blackboard.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: Yes

Chapter 1 Quiz – 42 students attempted the quiz with an overall average of 86%. All 42 students scored higher than 70%.

Chapter 2 Quiz – All 45 students attempted the quiz with an overall average of 88%. All 45 students scored higher than 70%

Chapter 3 Quiz – 44 students attempted the quiz with an overall average of 86%. 98% (43/44) of students who attempted the quiz scored higher than 70%.

Chapter 4 Quiz – 43 students attempted the quiz with an overall average of 82%. 91% (39/43) of students who attempted the quiz scored higher than 70%.

Chapter 5 Quiz – 42 students attempted the quiz with an overall average of 84%. 93% (39/42) of students who attempted the quiz scored higher than 70%.

Chapter 6 Quiz – 42 students attempted the quiz with an overall average of 86%. 93% (39/42) of students who attempted the quiz scored higher than 70%.

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

The average overall quiz score stayed pretty consistent throughout the semester, between 82%-86%, which was pretty good. Almost every student scored higher than the 70% standard, with most scores below only off by a point or two.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

Overall, since the scores did not fluctuate much throughout the semester, the current setup should remain the same. Chapter 4 saw a bit of a dip in scores simply because that is the chapter that requires several different tables to calculate the Federal Income Tax (FIT). Some students simply looked at the incorrect table to calculate the tax. Stressing the importance of double checking the table is important moving forward.

Outcome 2: Generate reports using payroll information.

- Assessment Plan
 - Assessment Tool: Practical problem
 - Assessment Date: Winter 2022
 - Course section(s)/other population: All sections

- Number students to be assessed: All students.
- How the assessment will be scored: Practical problem will be evaluated with an answer key.
- Standard of success to be used for this assessment: 70% of the students will score 70% or above.
- Who will score and analyze the data: Full-time Business faculty

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

| Fall (indicate years below) | Winter (indicate years below) | SP/SU (indicate years below) |
|-----------------------------|-------------------------------|------------------------------|
| 2023 | | |

2. Provide assessment sample size data in the table below.

| # of students enrolled | # of students assessed |
|------------------------|------------------------|
| 46 | 38 |

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

Not all students completed the activities because they withdrew from the course or stopped participating towards the end of the semester.

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students who completed the activities in the three sections of ACC 110 were assessed.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

Students completed a comprehensive payroll problem project that incorporated all chapters of material. The problem was completed using the CengageNow General Ledger Payroll Software system which was also used to score the problem. It is divided into eight separate parts and completed during the last 2 weeks of the course. To help prevent procrastination, parts 1-4 are due at the end of the first week and parts 5-8 are due at the end of the second week.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this

learning outcome and indicate whether the standard of success was met for this outcome and tool.

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| Met Standard of Success: <u>Yes</u> |
| This was the final project for the course. The overall average score was 97%. 97% of students (37/38) who completed the problem received a 70% or above on the project. The standard of success was met. |

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

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| Student success in this objective was high and participation was good. Students appear to like working in the payroll software. |
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8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

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| We will continue to use payroll software as student success was high. |
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Outcome 3: Identify and compute net payroll and employer contributions.

- Assessment Plan
 - Assessment Tool: Excel simulation
 - Assessment Date: Winter 2022
 - Course section(s)/other population: All sections
 - Number students to be assessed: All students
 - How the assessment will be scored: The assigned Excel simulation will be evaluated with an answer key.
 - Standard of success to be used for this assessment: 70% of the students will record/report 70% of the computations and contributions correctly.
 - Who will score and analyze the data: Full-time faculty

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

| Fall (indicate years below) | Winter (indicate years below) | SP/SU (indicate years below) |
|-----------------------------|-------------------------------|------------------------------|
| 2023 | | |

2. Provide assessment sample size data in the table below.

| | |
|------------------------|------------------------|
| # of students enrolled | # of students assessed |
|------------------------|------------------------|

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

Not all students completed the activities because they withdrew from the course or stopped participating towards the end of the semester.

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students who completed the activities in the three sections of ACC 110 were assessed.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

Students completed a continuing payroll problem for five of six chapters of material. The problem was completed using a simulated payroll system which was also used to score the problem. It was split up into five separate parts, one for each chapter.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: Yes

The overall average for all parts was 99%. All students that completed the assignment scored higher than 70% on each part except for one student who scored lower than 70% for Chapter 4:

Chapter 2 – 44 students attempted the problem with an overall average of 99%. All 44 students scored higher than 70%

Chapter 3 – 44 students attempted the problem with an overall average of 100%. All 44 students scored higher than 70%

Chapter 4 – 42 students attempted the problem with an overall average of 97%. 97% of students (41/42) who attempted the problem scored higher than 70%.

Chapter 5 – 43 students attempted the problem with an overall average of 100%. All 43 students scored higher than 70%

Chapter 6 – 42 students attempted the problem with an overall average of 100%. All 42 students scored higher than 70%

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

All students that participated in this assignment did very well. The payroll software program has a lot of great resources for students to review the information and check their work as they go. The feedback from the program seems to be helping students absorb the material.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

Since this is one of the most successful parts of the assessment, no changes are suggested. Continued use of a payroll software simulation program seems to be the best course of action, as students appear to appreciate all of the resources.

III. Course Summary and Intended Changes Based on Assessment Results

1. Based on the previous report's Intended Change(s) identified in Section I above, please discuss how effective the changes were in improving student learning.

After splitting the final project into separate parts and having split due dates, student completion seems to be much better. Students are no longer waiting until the last two days of the semester to complete the project and then running out of time, as the additional due dates do not allow for that. The changes seem to be supporting student engagement and learning.

2. Describe your overall impression of how this course is meeting the needs of students. Did the assessment process bring to light anything about student achievement of learning outcomes that surprised you?

This class is required for both the Accounting and Human Resource Management certificate. It has been offered for a few years now and students seem to enjoy both the material presented and the course.

3. Describe when and how this information, including the action plan, was or will be shared with Departmental Faculty.

The report was submitted to the Curriculum & Assessment Committees and will be shared at a department meeting after approval.

4.

Intended Change(s)

| Intended Change | Description of the change | Rationale | Implementation Date |
|----------------------|---------------------------|-----------|---------------------|
| No changes intended. | | | |

5. Is there anything that you would like to mention that was not already captured?

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| 6. |
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III. Attached Files

[ACC 110 Assessment Data](#)

Faculty/Preparer: Sheri Geddes **Date:** 04/02/2024

Department Chair: Joyce Jenkins **Date:** 04/02/2024

Dean: Eva Samulski **Date:** 04/03/2024

Assessment Committee Chair: Jessica Hale **Date:** 03/11/2025

**Course Assessment Report
Washtenaw Community College**

| Discipline | Course Number | Title |
|---------------------------------------|---------------|---|
| Accounting | 110 | ACC 110 06/01/2019- Payroll Accounting |
| Division | Department | Faculty Preparer |
| Business and Computer Technologies | Business | Julianne Davies |
| Date of Last Filed Assessment Report | | |

I. Review previous assessment reports submitted for this course and provide the following information.

1. Was this course previously assessed and if so, when?

No

2. Briefly describe the results of previous assessment report(s).

3.

4. Briefly describe the Action Plan/Intended Changes from the previous report(s), when and how changes were implemented.

5.

II. Assessment Results per Student Learning Outcome

Outcome 1: Identify payroll accounting record keeping requirements.

- Assessment Plan
 - Assessment Tool: multiple choice test
 - Assessment Date: Winter 2014
 - Course section(s)/other population: all sections
 - Number students to be assessed: all students
 - How the assessment will be scored: The multiple choice test will be blind-scored using an answer key.

- Standard of success to be used for this assessment: 70% of the students must score a minimum of 70% on all questions assessed within the learning outcome.
- Who will score and analyze the data: full-time Business faculty

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

| Fall (indicate years below) | Winter (indicate years below) | SP/SU (indicate years below) |
|-----------------------------|-------------------------------|------------------------------|
| | 2019 | |

2. Provide assessment sample size data in the table below.

| # of students enrolled | # of students assessed |
|------------------------|------------------------|
| 50 | 43 |

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

Not all students completed the activities because they withdrew from the course.

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students who completed the activities in the two sections of ACC 110 were assessed.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

Six multiple-choice quizzes were taken by students on Blackboard. The quizzes were scored in Blackboard.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: Yes
 For the multiple-choice questions, more than 80% of students answered 70% of the questions correctly. The standard of 70% of students answering 70% of questions correctly was exceeded.

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

Students were more successful in the first two sets of multiple choice questions than in the last four sets. Whether this was because the material is easier at the beginning of the term or student enthusiasm was higher in the earlier part of the term cannot be determined. Still, the standard was achieved.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

In particular, the results from Quiz 6 were slightly lower than the other chapters. This quiz covers adjusting entries, which always seem to be a challenge for students. We plan to continue to improve student motivation in the later weeks of the course.

Outcome 2: Input payroll information on software and generate reports.

- Assessment Plan
 - Assessment Tool: practical problem
 - Assessment Date: Winter 2014
 - Course section(s)/other population: all sections
 - Number students to be assessed: a random sample of 50% of all students in all sections.
 - How the assessment will be scored: Practical problem will be evaluated with an answer key.
 - Standard of success to be used for this assessment: 70% of the students will score 70% or above.
 - Who will score and analyze the data: full-time Business faculty.

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

| Fall (indicate years below) | Winter (indicate years below) | SP/SU (indicate years below) |
|-----------------------------|-------------------------------|------------------------------|
| | 2019 | |

2. Provide assessment sample size data in the table below.

| # of students enrolled | # of students assessed |
|------------------------|------------------------|
| 50 | 43 |

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

Not all students completed the activities because they withdrew from the course.

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students who completed the activities in the two sections of ACC 110 were assessed.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

Students completed a payroll problem for five of six chapters of material. The problem was completed using the CengageNow system which was also used to grade the problem.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: Yes

Very close to 100% of students who completed the problem received a 70% or above on the problem. The standard of 70% of students scoring a 70% or above was exceeded.

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

Student success in this objective was very high, at almost 100%, and participation was good. Students appear to like working on the CengageNow software.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

We will continue to use the CengageNow software as student success was high.

Outcome 3: Identify and compute net payroll and employer contributions.

- Assessment Plan
 - Assessment Tool: assigned practical problem on tests
 - Assessment Date: Winter 2014
 - Course section(s)/other population: all sections
 - Number students to be assessed: A random sample of 50% students in all sections.
 - How the assessment will be scored: The assigned practical problem will be evaluated with a problem answer key.
 - Standard of success to be used for this assessment: 70% of the students will record/report 70% of the computations and contributions correctly.
 - Who will score and analyze the data: full-time Business faculty

1. Indicate the Semester(s) and year(s) assessment data were collected for this report.

| Fall (indicate years below) | Winter (indicate years below) | SP/SU (indicate years below) |
|-----------------------------|-------------------------------|------------------------------|
| | 2019 | |

2. Provide assessment sample size data in the table below.

| # of students enrolled | # of students assessed |
|------------------------|------------------------|
| 50 | 43 |

3. If the number of students assessed differs from the number of students enrolled, please explain why all enrolled students were not assessed, e.g. absence, withdrawal, or did not complete activity.

Not all students completed the activities because they withdrew from the course.

4. Describe how students from all populations (day students on campus, DL, MM, evening, extension center sites, etc.) were included in the assessment based on your selection criteria.

All students who completed the activities in the two sections of ACC 110 were assessed.

5. Describe the process used to assess this outcome. Include a brief description of this tool and how it was scored.

The problem used is an Excel simulation of the full payroll process. There are various checkpoints through the simulation which are graded through the CengageNow system.

6. Briefly describe assessment results based on data collected for this outcome and tool during the course assessment. Discuss the extent to which students achieved this learning outcome and indicate whether the standard of success was met for this outcome and tool.

Met Standard of Success: Yes

This was the final project for the course. Thirty-three students completed the project and 23 or exactly 70% of those students received a grade of 70% or above on the project. Therefore the standard was met.

7. Based on your interpretation of the assessment results, describe the areas of strength in student achievement of this learning outcome.

Participation and success was lowest using this Excel simulation tool on CengageNow.

It could be the level of difficulty or just the time required to complete the simulation that resulted in the lower success rate even though the standard was met.

8. Based on your analysis of student performance, discuss the areas in which student achievement of this learning outcome could be improved. If student met standard of success, you may wish to identify your plans for continuous improvement.

Based on instructor suggestions, we will divide the simulation into two parts and have portions due each of two weeks. Currently, students have two weeks to complete the simulation, and it appears they wait too long to get started.

III. Course Summary and Intended Changes Based on Assessment Results

1. Based on the previous report's Intended Change(s) identified in Section I above, please discuss how effective the changes were in improving student learning.

This was the first assessment of this course.

2. Describe your overall impression of how this course is meeting the needs of students. Did the assessment process bring to light anything about student achievement of learning outcomes that surprised you?

This class is required for both the Accounting and Human Resource Management certificate. At the time the course was developed, we were concerned that the Human Resource students may not do well with the accounting portion of the course. It appears that this is not a problem. This could be due the the helpfulness of the CengageNow software and faculty assistance.

- Describe when and how this information, including the action plan, was or will be shared with Departmental Faculty.

The assessment report will be sent to current instructors for their input. All assessment reports are emailed to Department Faculty for their input.

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Intended Change(s)

| Intended Change | Description of the change | Rationale | Implementation Date |
|-----------------|--|---|---------------------|
| 1st Day Handout | We will divide the excel simulation into two parts and have part one due at the end of one week and part two due the following week. | Dividing up the simulation will help students avoid waiting until the last day to complete the entire simulation. | 2019 |

- Is there anything that you would like to mention that was not already captured?

6.

III. Attached Files

[Data for 12 week section](#)

[Data for 15 week section](#)

[Summary of Data](#)

Faculty/Preparer: Julianne Davies **Date:** 06/21/2019
Department Chair: Douglas Waters **Date:** 06/24/2019
Dean: Eva Samulski **Date:** 06/27/2019
Assessment Committee Chair: Shawn Deron **Date:** 08/19/2019