

SBAD 333 Cost Accounting taught by David Albrecht

Exam 1 – Fall 2012

Evaluation of assurance of learning

Evaluation of assurance of learning (AOL) provides the conclusion for answering the question, “Did the students learn what they were supposed to.”

Only 71% (39/55) of the course’s students passed with a grade of C or better. So what about the 29% who didn’t pass? In my opinion, they learned either nothing, or just a bit. I find this low of a pass rate to be a problem of the first degree. However my mentor says that this is typical and desirous for this course.

The good news is that those who passed most definitely know there stuff. A majority (20/39) of those passing scored an A (min. score of 92.9%). I assigned the grade of A+ to the top 10 scores ($\geq 97.4\%$). Another 10 students scored grade of B.

This test contained questions that can be used in part to evaluate AOL for the first two of the seven course learning outcomes (CLO):

- (1) Take data from production operations, determine cost behavior patterns, and predict future costs. Your ability to do these tasks is assessed formatively by homework and classroom examples. Your ability to do these tasks is assessed summatively via tests.

CLO #1 exists because it is my conclusion after teaching Principles of Managerial Accounting for over 30 years that those students have not adequately learned to work with different cost behaviors.

- (2) Analyze business opportunities using cost-volume-profit techniques and relevant benefit/cost techniques. Your ability to do these tasks is assessed formatively by homework and classroom examples. Your ability to do these tasks is assessed summatively via tests.

CLO#2 exists to cover advanced applications not frequently covered in Principles of Managerial Accounting.

This test provides the only summative evaluation of students for the first course learning outcome (see test results for “behavior” & questions 2-3). The good news is that the class averaged 80% on these test questions (median = 91%). Moreover, 28 of the students performed at an A level. Of the 13 students with grades of D or F in this section of material, 12 also received D or F for overall test grade. This means that test grades are an adequate discriminator providing evidence that supports that students in this course are well able to determine cost behavior patterns and predict future costs.

	Pass “Behavior”	Don’t pass “Behavior”
Pass test	38	1
Don’t pass test	4	12

Learning outcome #2 is tested on both the first and second mid-term exams. At the current time, there is insufficient evidence to support a claim that students passing the course are able to analyze business opportunities using CVP and relevant benefit/cost techniques. On this test, only CVP was tested (see test results for CVP & questions 4-7). The class averaged 71.8% (median = 80%). 33/39 (85%) of those passing the test also passed CVP. Does passing the test mean that a student adequately understands CVP? Not necessarily.

	Pass "CVP"	Don't pass "CVP"
Pass test	33	6
Don't pass test	1	15

The first question on the test is not directly covered under any of the seven course learning outcomes. Never-the-less, it is broadly accepted by many other professors as standard course content. 52/55 passed this section, and the class average score is 90.6% (median = 93%)

	Pass "Intro"	Don't pass "Intro"
Pass test	38	1
Don't pass test	14	2

Finally, it might be asked if students in each section are learning well. They seem to be.

	1:40 section	6:00 section
Pass test	20	19
Don't pass test	9	7
Grade of A	11	9
Grade of B	6	4
Grade of C	3	6
Grade of D	5	3
Grade of F	4	4

In conclusion, there is evidence to support that learning is going on. But not by all.

	A	20			
	B	10			
	C	9			
	D	8			
	F	8			
	E1	E1	E1	E1	E1
Name	33%	2.47	Intro	Behavior	CVP
Average	78.95		90.6	80.7	71.8
Median	84.6		93	91	80
Count	55		55	55	55
Std Dev.	18.75		13.66	22.90	25.93
Max	100		100	100	100
# max scores	2		26	17	10
MIn	27.6		44	12	11

	E1	E1	E1	E1	E1	E1	E1
	Q1	Q2	Q3	Q4	Q5	Q6	Q7
Name	18	18	5	9	6	8	12
Average	16.32	15	3.55	7.69	4.93	5.18	7.33
Median	16.8	17.5	4.2	9	6	8	9
Count	55	55	55	55	55	55	55
Std Dev.	2.451	4.218	1.643	1.611	1.934	3.386	4.607
Max	18	18	5	9	6	8	12
# max scores	26	27	26	29	38	29	20
MIn	8	2	0	4	0	0	0