

# **ASSESSMENT OF COURSE LEARNING OUTCOMES USING END-OF-SEMESTER INSTRUCTOR/COURSE EVALUATION PROCESS: BENEFITS AND DRAWBACKS**

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## **ABSTRACT**

Some are considering an end-of-the-course instructor/course evaluation system in which, among other traditional questions, students will be asked to rate the extent of their learning in each predetermined course learning outcome based upon their perceptions. This paper through a pilot test, has explored the benefits and drawbacks of such assessment approach. The results from the pilot test are discussed in the paper. The findings from the pilot test are intended to be used for a large scale study.

## **INTRODUCTION**

Since the mid-1980s, public demand for assessing the effectiveness of higher education has grown steadily, due to the increase in the public interest in how tax dollars are being allocated and spent for higher education. In addition to the state requirements, assessment data are required by organizations, which accredit academic institutions such as the Southern Association of Colleges and Schools (SACS) and the Association to Advance Collegiate Schools of Business (AACSB) International. The concept of assessment is inherent in the accreditation process. It plays an important role when the accrediting agency must decide which universities and colleges deserve accreditation and which do not. Because of the mentioned forces, educators have been faced with an unprecedented demand for accountability by higher education. Whether faced with the state and/or accreditation requirements, institutions of higher education are moving to provide assessment data to their constituents and stakeholders through development and implementation of a formal assessment process.

## **RESEARCH OBJECTIVE**

Some are proposing the development and implementation of an end-of-the-course instructor/course evaluation system in which, among other traditional questions, students will be asked to rate the extent of their learning in each predetermined learning outcome set for the course based upon their perceptions. This process, if adopted, will measure the course learning outcome in “indirect approach” from the students’ point of view. The purpose of this study is to investigate the benefits and drawbacks of this type of assessment method.

## **RESEARCH METHOD AND RESULTS**

Pursuant to the goal of the study, the following steps were undertaken:

1. During the last class of an introductory accounting course, through an anonymous survey, students were asked to rate the extent of their learning in each predetermined learning outcome set for the course based upon their perceptions. This constitutes “indirect” method of assessment. The predetermined course learning outcomes were listed in the course syllabus and were discussed on the first day of class. In addition, they were listed in the survey instrument. Table 1 displays the results for this step. For example, 44% of the students who participated in the survey perceived

that the extent of their learning in course learning outcome one was “adequate” and 56% perceived their learning was “good”.

Table 1. Indirect Assessment Results

Course Learning Outcomes for ACCT 2101 – Principles of Financial Accounting	Indirect Assessment		
	Little	Adequate	Good
1. Recognize and explain the purpose of the general purpose financial statements (i.e., Income Statement, Statement of Retained Earnings, Balance Sheet, and Cash Flows Statement), differentiate and compute various elements of the general purpose financial statements	0%	44%	56%
2. Recognize, interpret, and calculate financial ratios pertaining to the analysis of the general purpose financial statements	13%	50%	38%
3. Determine the impact of specific business transactions or errors on the financial statements	0%	44%	56%
4. Recognize, explain, and apply basic accounting principles and accounting practices pertaining to cash, receivables, merchandise inventory, assets, liabilities, and stockholders' equity	6%	25%	69%
5. Know the process by which business transactions are recorded and processed for the preparation of financial statements in service and merchandising companies	6%	44%	50%

- To assess the reliability of the answers provided by the students, 10 of the topics covered in the course were listed in the survey instrument and the students were asked to indicate the course learning outcome to which each topic was related to. Table 2 displays the results. For example, “Current Ratio” is part of course learning outcome two (LO2). Sixty three (63%) of the students identified “Current Ratio” with the correct course learning outcome and 37 % did not identify the correct learning outcome.
- Using a comprehensive final exam, the extent of students’ actual learning in each predetermined course-learning outcome was measured. This constitutes “direct method” of assessment which is recommended by the AACSB International. The final exam contained 80 multiple choice questions. Table 3 displays the results. For example, in average, 68% of the students had correct answers for the 18 questions pertaining to the course learning outcome one (LO1).

## CONCLUSION

Based upon the pilot study results, it appears that the “indirect assessment” results, although useful to some extent, but is not highly reliable. For example, based upon indirect assessment results, 94% of the students expressed that the extent of their learning in course learning outcome four was adequate and good. However, per “direct assessment” results only 56% of the class had correct answers for 29

questions pertaining to learning outcome four. Per study results, some of the students had difficulty in identifying the correct learning outcome to which each the 10 listed topics were related to. The results of this study should be of interest to the administrators and educators. In vast majority of universities and colleges, administrators use the student evaluation of instructor/course results for merit, promotion, and tenure decision.

Table 2. Reliability Results

Ten of the Topics Covered in the Course	Course Learning Outcome					Correct Answer
	LO1	LO2	LO3	LO4	LO5	
1. Current Ratio	6%	<b>63%</b>	19%	6%	6%	LO2
2. Journalizing sales transactions	0%	0%	38%	6%	<b>56%</b>	LO5
3. Matching principle	13%	6%	19%	25%	38%	LO4
4. LIFO method	6%	0%	19%	<b>50%</b>	25%	LO4
5. Computation of current assets	<b>38%</b>	13%	13%	38%	0%	LO1
6. Bonds	13%	38%	6%	<b>38%</b>	6%	LO4
7. Impact of overstatement of expense	13%	7%	<b>53%</b>	13%	13%	LO3
8. Posting	0%	6%	25%	13%	<b>56%</b>	LO5
9. Multiple Income Statement	<b>69%</b>	6%	6%	13%	6%	LO1
10. Measuring solvency of a company	19%	<b>56%</b>	19%	6%	0%	LO2

Table 3. Direct Assessment Results

Course Learning Outcomes for ACCT 2101 – Principles of Financial Accounting	Number of Questions on the Test	Direct Assessment
1. Recognize and explain the purpose of the general purpose financial statements (i.e., Income Statement, Statement of Retained Earnings, Balance Sheet, and Cash Flows Statement), differentiate and compute various elements of the general purpose financial statements	18	68%
2. Recognize, interpret, and calculate financial ratios pertaining to the analysis of the general purpose financial statements	12	68%
3. Determine the impact of specific business transactions or errors on the financial statements	11	72%
4. Recognize, explain, and apply basic accounting principles and accounting practices pertaining to cash, receivables, merchandise inventory, assets, liabilities, and stockholders' equity	29	57%
5. Know the process by which business transactions are recorded and processed for the preparation of financial statements in service and merchandising companies	10	82%

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