

PCC to PSU – Analysis of Student Performance in Financial Accounting & Reporting I

BA 281 at PCC to PSU ACTG 381

20 Students found to be at PSU who transferred in BA 281 – Accounting Skills Review from PCC between Fall Term 2014 to Fall Term 2016. Of those 20, 13 completed ACTG 381 with the following grades:

- A's – 2
- A-'s – 1
- B+'s – 1
- B's – 3
- B-'s – 3
- C+'s – 1
- C's – 1
- D - 1

This equates to an average grade around a B- to B (2.87) in PSU's ACTG 381.

Note that most (ten) students did well achieving A's or B's but due to the low number of students in the group, the three students who received C's and a D bring the average down.

Three students are registered for ACTG 381 in Winter Term (one of them is the student who received a D above). The other four students in the initial 20 have not pursued ACTG 381 as of Winter Term 2017.

PSU ACTG 281 to 381 Analysis

When we review students who took ACTG 281 at PSU from Fall Term 2014 to Fall Term 2016, we find that 57 students took ACTG 281 and of those 57, there were 49 instances of the students taking ACTG 381. I say "instances" instead of students because there were just 39 students who went on to take ACTG 381 but seven students repeated ACTG 381 multiple times (two to three times).

The average grade in PSU's ACTG 381 for students who completed ACTG 281 at PSU equates to around a C+ to B- (2.59).

No ACTG/BA 281- PSU ACTG 381 Analysis

There were 860 instances of students completing ACTG 381 between Fall Term 2014 to Fall Term 2016 who had not passed BA/ACTG 281 at either PSU or PCC.

The average grade in PSU's ACTG 381 for those students who had not completed either 281 equates to around a C+ to a B- (2.53).

BA 211, 212, 213 at PCC to PSU ACTG 381

553 students took BA 211, 212 or 213 at PCC from fall 2014 to fall 2016, there were 453 attempts at ACTG 381.

The average grade for those students in PSU's ACTG 381 equated to a C to C+ (2.48).

BA 211, 213 at PSU to PSU ACTG 381

350 students took BA 211, 213 & ACTG 381 at PSU between fall 2006 to fall 2016 (larger date range to get sample sizes more closely matched) with 417 course attempts at ACTG 381.

The average grade for those students in PSU's ACTG 381 equated to a C to C+ (2.44).