Public Disclosure of Student Learning

<table>
<thead>
<tr>
<th>Institution</th>
<th>Bemidji State University</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Business Unit</td>
<td>Accounting and Business Administration</td>
</tr>
<tr>
<td>Academic Year</td>
<td>2015-2016</td>
</tr>
</tbody>
</table>
Report of Student Learning and Achievement  
**Bemidji State University**  
**Accounting and Business Administration**  
For Academic Year: 2015-2016

### Mission of the Accounting Program

**Mission Statement**

Educate students through a learning-centered environment. Graduates will be prepared for entry into and advancement in careers in business and for contributions to their global and local communities.

### Student Learning Assessment for Accounting

#### General Program Intended Student Learning Outcomes (Program ISLOs)

1. Graduates will demonstrate a foundational knowledge in the field of business. (11-23-15)

2. Graduates will demonstrate information literacy.

3. Graduates will demonstrate ability to use practical business tools.

4. Graduates will demonstrate good communication skills and ability to work effectively as part of a team.

   Revised into two separate Program Learning Outcomes for 2016-2017:
   
   4. Graduates will demonstrate professional communication skills (8-29-16)
   5. Graduates will demonstrate the ability to work effectively as part of a team (8-29-16)

5. Graduates will demonstrate the ability to analyze complex business situations and ethical obligations in a realistic business environment.  
   (rev 11-27–12) Revised to be Program Learning Outcome 6 for 2016-2017

#### Intended Student Learning Outcomes: Accounting Major

1. Students will be able to demonstrate an understanding of contract law in business situations.
2. Students will be able to demonstrate an understanding of the taxation of individual income.

3. Students will be able to apply cost accounting methods to help managers make business decisions.

4. Students will be able to demonstrate knowledge of current Generally Accepted Accounting Principles (GAAP) relevant to governmental/not-for-profit entities.

5. Students will be able to demonstrate an understanding of the basic concepts internal control.

6. Students will be able to demonstrate competence in fundamental skills in financial accounting.

### Assessment Instruments for Intended Student Learning Outcomes — Direct Measures of Student Learning:

<table>
<thead>
<tr>
<th>Performance Objectives (Targets/Criteria) for Direct Measures:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Senior Exam</td>
</tr>
<tr>
<td>Program ISLO Assessed by this Measure: 1.</td>
</tr>
<tr>
<td>Accounting Major ISLOs Assessed by this Measure: none</td>
</tr>
<tr>
<td>50% of students will score at the 50th percentile nationally or higher. (11-23-15).</td>
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</table>

<table>
<thead>
<tr>
<th>Performance Objectives (Targets/Criteria) for Indirect Measures:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Senior Survey</td>
</tr>
<tr>
<td>Program ISLOs Assessed by this Measure: 1. 2. 3. 4. 5. 6.</td>
</tr>
<tr>
<td>Accounting Major ISLOs Assessed by this Measure: none</td>
</tr>
<tr>
<td>At least 70% of each year’s graduates will agree at least somewhat that they can effectively demonstrate the Program ISLOs.</td>
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### Assessment Instruments for Intended Student Learning Outcomes — Indirect Measures of Student Learning:

<table>
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<tr>
<th>Performance Objectives (Targets/Criteria) for Indirect Measures:</th>
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<tbody>
<tr>
<td>1. Accounting Senior Survey</td>
</tr>
<tr>
<td>Program ISLOs Assessed by this Measure: none</td>
</tr>
<tr>
<td>At least 70% of students graduating with an Accounting Major will agree at least somewhat that they can effectively demonstrate the Accounting Major ISLOs.</td>
</tr>
</tbody>
</table>
Accounting Major ISLOs Assessed by this Measure: 1. 2. 3. 4. 5. 6.

Assessment Results: Accounting

Summary of Results from Implementing Direct Measures of Student Learning:

1. **Senior Exam**
   
   Note: The results for the MFT are the combined results of three majors: Accounting, Business Administration, and CIS. We don’t have a separation of the results for the MFT by each of the individual programs.

   **Summer 2015-Spring 2016**

   **Senior Exam Performance Target:**
   
   At least 50% of students will score at the 50th percentile nationally or higher. (11.23.15)

   The target was met.

   The results for Summer 2015, Fall 2015, and Spring 2016 are combined.

   **NATIONAL PEER:**
   
   Median for 2016 ETS: 152 (n=108,995)
   
   Results: Goals met
   
   **BSU details:** 120 out of 203 test takers (59%) scored 152 or higher

   **SELECT PEER:**
   
   Median for 2016 PEERS: 150 (n=1430)
   
   Results: Goal met
   
   **BSU details:** 131 out of 203 test takers (64.5%) scored 150 or higher

2. **Capstone Experience Rubric**
   
   Note: The results for the capstone experience rubric are the combined results of three majors: Accounting, Business Administration, and CIS. We don’t have a separation of the results for the Capstone Experience Rubric by each of the individual programs.
Capstone Experience Rubric Performance Target:
At least 90% of the graduates will demonstrate meeting the Adequate (level 3 on our Rubric) level of performance on each section of the assessment rubric. This indicates an average point score of \( \geq 3.5 \).

For papers and presentations, we met our goal; for our team work category, we are not meeting our goal.

Papers Category:
At least 90% of the graduates will demonstrate higher than the Adequate or Developing level of performance on each section of the assessment rubric. This indicates an average point score of \( > 3.5 \).

Met our goal in every category:
SLO#1: Goal: 90% \( > 3.5 \),
Achievement: 98.4% > 3.5,
Average score: 4.9
SLO #2: Goal: 90%> 3.5,
Achievement: 97.6% >3.5,
Average score: 4.9
SLO #3: Goal: 90%> 3.5,
Achievement: 97.6% > 3.5,
Average score: 4.9
SLO #4: Goal: 90%> 3.5,
Achievement: 96.5% > 3.5,
Average score: 4.9

Presentation Category:
At least 90% of the graduates will demonstrate higher than the Adequate or Developing level of performance on each section of the assessment rubric. This indicates an average point score of \( > 3.5 \).

Met our goal in every category:
Content Knowledge: Goal: 90% \( > 3.5 \),
Achievement: 99.6% > 3.5,
Average score: 4.9
Coherence & Organization: Goal: 90%> 3.5,
Achievement: 99.7% >3.5,
Average score: 4.9
Speaking Skills: Goal: 90% > 3.5, 
Achievement: 99.6% > 3.5, 
Average score: 4.9 
Use of Visual Aids: Goal: 90% > 3.5, 
Achievement: 99.7% > 3.5, 
Average score: 3.9 

**Team Work Category:**
At least 90% of the graduates will demonstrate higher than the Adequate or Developing level of performance on each section of the assessment rubric. This indicates an average point score of > 3.5. 

**Goal not met:**
Effectively Communicate - Team Work 
Goal: 90% > 3.5, 
Achievement: 82% > 3.5, 
Average score: 4.1 

Interpersonal Skills - Team Work 
Goal: 90% > 3.5, 
Achievement: 83% > 3.5, 
Average score: 4.1 

Leadership Skills - Team Work 
Goal: 90% > 3.5, 
Achievement: 80% > 3.5, 
Average score: 4.1 

Personal Attitude 
Goal: 90% > 3.5, 
Achievement: 82% > 3.5, 
Average score: 4.0 

### 3. Accounting Major Exam

**Accounting Major Exam Performance Target:**
*At least 50% of students taking the exam will score at least 60% or higher. (Passing score = 60%; Target passing rate = 50% will pass).*

Results: 53.4% of students scored at least 60% or higher.
Goal Met.

Summary of Results from Implementing Indirect Measures of Student Learning:

1. Senior Survey
   Senior Survey Performance Target:
   \textit{At least 70\% of each year's graduates will indicate they attained learning in the functional areas of business.}
   Goal Met.

   \textbf{Graduating Senior Survey results: (Summer 2015, Fall 2015, Spring 2016)}
   Respondents: 59

   Percentage of graduates who agree (strongly, moderately, or somewhat on a 6-point scale) with the following statement:

   As a graduating senior in Accounting, I am able to demonstrate an understanding of the following functional areas:

   Economics: 98.3  
   Management: 100  
   Marketing: 96.6  
   Legal Environment: 98.3  
   Finance: 98.3  
   Quantitative/Statistical: 86.4  
   Operations Management: 94.9  
   International/Global: 74.6  
   Ethics: 98.3

   Financial Accounting: 98.3  
   Cost Accounting: 98.3  
   Tax Accounting: 98.3  
   Accounting Information Systems: 98.3  
   Auditing: 88.1  
   Governmental Accounting: 93.2  
   Fraud: 89.8
At least 70% of each year’s graduates will indicate that they are information literate.
Percentage of graduates who agree with the following statement:

As a graduating senior in Accounting, I am able to process facts into information upon which to base informed decisions: 100

At least 70% of each year’s graduates will indicate they are able to use practical business tools.
Percentage of graduates who agree with the following statement:

As a graduating senior in Accounting, I am able to use:
- Internet: 100
- Word processing: 100
- Spreadsheets: 100
- Presentation software: 98.3
- Database management software: 98.3

At least 70% of each year’s graduates will indicate ability to communicate professionally.
Percentage of graduates who agree with the following statements:

As a graduating senior in Accounting, I am able to:
- Communicate effectively using written skills 98.3
- Communicate effectively using verbal skills 100

At least 70% of each year’s graduates will indicate ability to work effectively as part of a team.
Percentage of graduates who agree with the following statements:

As a graduating senior in Accounting, I am able to:
- Work effectively as part of a team: 100

At least 70% of each year’s graduates will indicate ability to analyze complex business situations and ethical obligations
Percentage of graduates who agree with the following statements:
As a graduating senior in Accounting, I am able to:
Analyze complex business situations and ethical obligations in a realistic business environment: 100.

2. **Accounting Senior Survey**

**Accounting Senior Survey Performance Target**

At least 70% of students graduating with an Accounting Major will agree at least somewhat that they can effectively demonstrate the Accounting Major ISLOs.

Goal Met.

**Graduating Senior Survey results: (Summer 2015, Fall 2015, Spring 2016)**

Respondents: 59

Percentage of graduates who indicate their understanding or ability is somewhat good, good, or very good with regard to the following accounting SLOs:

Q3 my ability to understand and apply contract law in business situations is: 88.1

Q4 my understanding of the taxation of individual income is: 100

Q5 my ability to apply cost accounting methods to help managers make business decisions is: 91.5

Q6 my ability to demonstrate knowledge of current Generally Accepted Accounting Principles (GAAP) relevant to Governmental/Not-for-Profit entities is: 88.1

Q7 my ability to identify the basic concepts of internal control is: 100

Q8 my ability to demonstrate competence in fundamental skills of financial accounting is: 100

**Summary of Achievement of Intended Student Learning Outcomes:**

<table>
<thead>
<tr>
<th>Intended Student Learning Outcomes</th>
<th>Learning Assessment Measures</th>
</tr>
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<tbody>
<tr>
<td></td>
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<tr>
<td>General Program ISLOs</td>
<td>Senior Exam</td>
</tr>
<tr>
<td>-----------------------</td>
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<tr>
<td></td>
<td>Performance Target Was...</td>
</tr>
<tr>
<td>1. Graduates will demonstrate a foundational knowledge in the field of business</td>
<td>Met</td>
</tr>
<tr>
<td>2. Graduates will demonstrate information literacy.</td>
<td>n/a</td>
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<td>3. Graduates will demonstrate ability to use practical business tools.</td>
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<td>4. Graduates will demonstrate good communication skills and ability to work effectively as part of a team.</td>
<td>n/a</td>
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<td>5. Graduates will demonstrate the ability to analyze complex business situations and ethical obligations in a realistic business environment.</td>
<td>n/a</td>
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<td>Learning Assessment Measures</td>
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<td>-----------------------------------</td>
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<tr>
<td>Program ISLOs – Accounting Major</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Senior Exam</td>
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<tr>
<td>Performance Target Was...</td>
<td>Performance Target Was...</td>
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</tbody>
</table>

1. **Students will be able to demonstrate an understanding of contract law in business situations.**
   - Performance Target Was...: Met
   - Performance Target Was...: Met

2. **Students will be able to demonstrate an understanding of the taxation of individual income.**
   - Performance Target Was...: Met
   - Performance Target Was...: Met

3. **Students will be able to apply cost accounting methods to help managers make business decisions.**
   - Performance Target Was...: Met
   - Performance Target Was...: Met

4. **Students will be able to demonstrate knowledge of current Generally Accepted Accounting Principles (GAAP) relevant to governmental/not-for-profit entities.**
   - Performance Target Was...: Met
   - Performance Target Was...: Met

5. **Students will be able to demonstrate an understanding of the basic concepts internal control.**
   - Performance Target Was...: Met
   - Performance Target Was...: Met
6. Students will be able to demonstrate competence in fundamental skills in financial accounting.

<table>
<thead>
<tr>
<th></th>
<th>n/a</th>
<th>n/a</th>
<th>Met</th>
<th>n/a</th>
<th>Met</th>
</tr>
</thead>
</table>

**Proposed Courses of Action for Improvement in Learning Outcomes for which Performance Targets Were Not Met:**

1. **Direct Measure 2 - Capstone Experience Rubric**

Course of Action 1 Faculty will reinforce team work in the classrooms and continue to monitor at the performance target level (90% >3.5)