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>Accountancy</td>
</tr>
<tr>
<td>Academic Year</td>
<td>2016-2017</td>
</tr>
</tbody>
</table>
Report of Student Learning and Achievement  
*Bemidji State University*  
*Accounting Program*  

For Academic Year: **2016-2017**

**Mission of the Accounting Program**

*Mission Statement*  
Educate students through a learning-centered environment. Graduate 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**

**Program Intended Student Learning Outcomes (Program ISLOs)**

1. Graduates will demonstrate a foundational knowledge in the field of business.

2. Graduates will demonstrate information literacy.

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

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)

6. Graduates will demonstrate the ability to analyze complex business situations and ethical obligations in a realistic business environment.

**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 in internal control.

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

<table>
<thead>
<tr>
<th>Assessment Instruments for Intended Student Learning Outcomes—Direct Measures of Student Learning:</th>
<th>Performance Objectives (Targets/Criteria) for Direct Measures:</th>
</tr>
</thead>
</table>
| 1. Senior Exam  
  Program ISLO Assessed by this measure: 1.  
  Accounting Major ISLOs Assessed by this Measure: none | 50% of students will score at the 50th percentile nationally or higher. (11.23.15) |
| 2. Capstone Experience Rubric  
  Program ISLO Assessed by this Measure: 1.  
  Accounting Major ISLOs Assessed by this Measure: none | At least 90% of the graduates will demonstrate adequate level of performance or higher on the ISLOs being measured by the rubric. |
| 3. Accounting Major Exam  
  Program ISLOs Assessed by this Measure: none  
  Accounting Major ISLOs Assessed by this Measure: 1,2,3,4,5,6 | At least 50% of students will score at least 40% or higher on the accounting major ISLOs. (Passing score = 40%; target passing rate = 50% will pass). |

<table>
<thead>
<tr>
<th>Assessment Instruments for Intended Student Learning Outcomes—Indirect Measures of Student Learning:</th>
<th>Performance Objectives (Targets/Criteria) for Indirect Measures:</th>
</tr>
</thead>
</table>
| 1. Senior Survey  
  Program ISLOs Assessed by this Measure: 1.2.3.4.5.6. | At least 70% of each year’s graduates will agree at least somewhat that they can effectively demonstrate the program ISLOs. |
| 2. Accounting Senior Survey  
  Program ISLOs Assessed by this Measure: none  
  Accounting Major ISLOs Assessed by this Measure: 1.2.3.4.5.6. | At least 70% of students graduating with an Accounting Major will agree at least somewhat that they can effectively demonstrate the Accounting Major ISLOs. |

Assessment Results: Accounting

Summary of Results from Implementing Direct Measures of Student Learning:

*Note: The results for the senior exam are the combined results of three majors: Accounting, Business Administration, and Computer Information Systems (CIS). We don’t have a separation of the senior exam by each of the individual programs.*

1. Senior Exam

Summary Results for Senior Exam: SUMMER 2016

Senior Exam Performance Target:
At least 50% of students will score at the 50th percentile nationally or higher. (11.23.15)
NATIONAL PEER:
Median for ETS: 152 (n=108,995)
Results: Goals met
BSU details: 17 out of 26 test takers (65.4%) scored 152 or higher

SELECT PEER:
Median for summer 2016 PEERS: 149 (n=1068)
Results: Goal met
BSU details: 19 out of 26 test takers (73.1%) scored 149 or higher

Summary Results for (new) Senior Exam: FALL16/SPRING17
Senior Exam Performance Target:
At least 50% of students will score at the 50th percentile nationally or higher. (11.23.15)

NATIONAL PEER:
Median for ETS: 152 (n=29,702)
Results: Goals met
BSU details: 106 out of 174 test takers (60.9%) scored 152 or higher

SELECT PEER:
Median for Fall 2016-Spring 2017 PEERS: 150 (n=619)
Results: Goal met
BSU details: 116 out of 174 test takers (66.7%) 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 Capstone Experience Rubric by each of the individual programs.

Capstone Experience Rubric Performance Target:
At least 90% of the graduates will demonstrate meeting higher than the Adequate or Developing level of performance on each section of the assessment rubric. This indicates an average score of >=3.5.
We met our goal in all 3 categories; papers, presentation, and team work.

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,
<table>
<thead>
<tr>
<th>SLO #</th>
<th>Goal:</th>
<th>Achievement:</th>
<th>Average score</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>90% &gt; 3.5</td>
<td>99.6% &gt; 3.5</td>
<td>4.9</td>
</tr>
<tr>
<td>2</td>
<td>90% &gt; 3.5</td>
<td>99.6% &gt; 3.5</td>
<td>4.9</td>
</tr>
<tr>
<td>3</td>
<td>90% &gt; 3.5</td>
<td>99.9% &gt; 3.5</td>
<td>4.96</td>
</tr>
<tr>
<td>4</td>
<td>90% &gt; 3.5</td>
<td>99.6% &gt; 3.5</td>
<td>4.9</td>
</tr>
<tr>
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<td>90% &gt; 3.5</td>
<td>99.6% &gt; 3.5</td>
<td>4.9</td>
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</table>

**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: 98.9% > 3.5,
Average score: 4.9

Coherence & Organization: Goal: 90% > 3.5,
Achievement: 99.6% > 3.5,
Average score: 4.9

Speaking Skills: Goal: 90% > 3.5,
Achievement: 100% > 3.5,
Average score: 4.9

Use of Visual Aids: Goal: 90% > 3.5,
Achievement: 100% > 3.5,
Average score: 3.9

Professionalism: Goal: 90% > 3.5,
Achievement: 99.2% > 3.5,
Average score: 4.9
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 met:
Effectively Communicate-Team Work Goal: 90% > 3.5,
Achievement: 96.2% > 3.5,
Average score: 4.6
Interpersonal Skills -Team Work Goal: 90% > 3.5,
Achievement: 96.7% > 3.5,
Average score: 4.6
Leadership Skills -Team Work Goal: 90%> 3.5,
Achievement: 95.1% >3.5,
Average score: 4.6
Personal Attitude Goal: 90%> 3.5,
Achievement: 96.7% > 3.5,
Average score: 4.6

3. Accounting Major Exam
Accounting Major Exam performance Target:
At least 50% of students taking the exam will score at least 40% or higher. (Passing score=40%; Target passing rate= 50% will pass).

Results:
ISLO#1: 100
ISLO#2: 95.3%
ISLO#3: 93.8%
ISLO#4: 93.8%
ISLO#5: 100%
ISLO#6: 92.2%
N=64

Goal Met

Summary of Results from Implementing Indirect Measures of Student Learning:

1. Senior Survey
Senior Survey Performance Target:
At least 70% of each year’s graduates will indicate they attained learning in the functional areas of business.

Goal met.

Graduating Senior Survey results: (Summer 2016, Fall 2016, Spring 2017)
Respondents: 64
Target: At least 70% of each year’s graduates will indicate they attained learning in the foundational knowledge of business.

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: 95.3% (previous year 98.3%)
- Management: 96.9% (100%)
- Marketing: 93.8% (96.6%)
- Legal Environment: 93.8% (98.3%)
- Finance: 96.9% (98.3%)
- Quantitative/Statistical: 87.5% (86.4%)
- Operations Management: 85.9% (94.9%)
- International/Global: 75.0% (74.6%)
- Ethics: 98.4% (98.3%)
- Financial Accounting: 98.4% (98.3%)
- Cost Accounting: 93.8% (98.3%)
- Tax Accounting: 96.9% (98.3%)
- Accounting Information Systems: 93.8% (98.3%)
- Auditing: 81.3% (88.1%)
- Governmental Accounting: 90.6% (93.2%)
- Fraud: 89.1% (89.8%)

Target: At least 70% of each year’s graduates will indicate they will indicate 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: 98.4% (100%)

Target: 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: 100.0% (100%)
Word processing: 100.0% (100%)
Spreadsheets: 100.0% (100%)
Presentation software: 98.4% (98.3%)
Database management software: 81.3% (98.3%)

Target: 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 100.0% (98.3%)
Communicate effectively using verbal skills 98.4% (100%)

Target: 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% (100%)

Target: 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: 98.4% (100%).
2. Accounting Senior Survey

Accounting Senior Survey Performance Target
At least 70% of students graduating with an Accounting Major will indicate they are able to demonstrate the Student Learning Outcomes of the Accounting Major

Goal Met.

Graduating Senior Survey results: (Summer 2016, Fall 2016, Spring 2017)
Respondents: 64

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: 89.1% (88.1%)
Q4 my understanding of the taxation of individual income is: 100.0% (100%)
Q5 my ability to apply cost accounting methods to help managers make business decisions is: 89.1% (91.5%)
Q6 my ability to demonstrate knowledge of current Generally Accepted Accounting Principles (GAAP) relevant to Governmental/Not-for-Profit entities is: 84.4% (88.1%)
Q7 my ability to identify the basic concepts of internal control is: 100.0% (100%)
Q8 my ability to demonstrate competence in fundamental skills of financial accounting is: 98.4% (100%)

Summary of Achievement of Intended Student Learning Outcomes:

<table>
<thead>
<tr>
<th>Intended Student Learning Outcomes</th>
<th>Program ISLOs</th>
<th>Learning Assessment Measures</th>
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<tbody>
<tr>
<td></td>
<td>Senior Exam</td>
<td>Capstone Experience Rubric</td>
</tr>
<tr>
<td></td>
<td>Accounting Major Emphasis</td>
<td>Senior Survey</td>
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<td>Performance Target Was...</td>
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IACBE Public Disclosure of Student Learning
1. Graduates will demonstrate a foundational knowledge in the field of business.
   Met  Met  n/a  Met  n/a

2. Graduates will demonstrate information literacy.
   n/a  Met  n/a  Met  n/a

3. Graduates will demonstrate ability to use practical business tools.
   n/a  Met  n/a  Met  n/a

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

5. Graduates will demonstrate the ability to analyze complex business situations and ethical obligations in a realistic business environment.
   n/a  Met  n/a  Met  n/a

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<td></td>
<td>Performance Target Was...</td>
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<tr>
<td>1. Students will be able to demonstrate an understanding of contract law in business situations.</td>
<td>n/a</td>
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<td>2. Students will be able to demonstrate an understanding of the taxation of individual income.</td>
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<td>3. Students will be able to apply cost accounting methods to help managers make business decisions.</td>
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4. Students will be able to demonstrate knowledge of current Generally Accepted Accounting Principles (GAAP) relevant to governmental/not-for-profit entities.

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

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<th></th>
<th>n/a</th>
<th>n/a</th>
<th>Met</th>
<th>n/a</th>
<th>Met</th>
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6. Students will be able to demonstrate competence in fundamental skills in financial accounting.

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<th>n/a</th>
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<th>Met</th>
<th>n/a</th>
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**Proposed Courses of Action for Improvement in Learning Outcomes for which Performance Targets Were Not Met:**

1. All learning assessment measurement targets were met. The Accounting faculty reviewed and discussed the student learning outcomes, the targets and outcomes during “Closing the Loop” meetings.