## 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>2017-2018</td>
</tr>
</tbody>
</table>
Report of Student Learning and Achievement  
*Bemidji State University*  
*Accounting Program*  

For Academic Year: 2017-2018

### 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)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Graduates will demonstrate a foundational knowledge in the field of business.</td>
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<tr>
<td>2.</td>
<td>Graduates will demonstrate information literacy.</td>
</tr>
<tr>
<td>3.</td>
<td>Graduates will demonstrate ability to use practical business tools.</td>
</tr>
<tr>
<td>4.</td>
<td>Graduates will demonstrate professional communication skills. (8-29-16)</td>
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<tr>
<td>5.</td>
<td>Graduates will demonstrate the ability to work effectively as part of a team. (8-29-16)</td>
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<tr>
<td>6.</td>
<td>Graduates will demonstrate the ability to analyze complex business situations and ethical obligations in a realistic business environment.</td>
</tr>
</tbody>
</table>

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></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. |
<table>
<thead>
<tr>
<th>3. Accounting Major Exam</th>
<th>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).</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program ISLOs Assessed by this Measure: none</td>
<td>Accounting Major ISLOs Assessed by this Measure: 1,2,3,4,5,6</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Instrument</th>
<th>Program ISLOs Assessed by this Measure</th>
<th>Performance Objectives (Targets/Criteria) for Indirect Measures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Senior Survey</td>
<td>1.2.3.4.5.6</td>
<td>At least 70% of each year’s graduates will agree at least somewhat that they can effectively demonstrate the program ISLOs.</td>
</tr>
<tr>
<td>2. Accounting Senior Survey</td>
<td>none</td>
<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>
<tr>
<td>Program ISLOs Assessed by this Measure: 1.2.3.4.5.6.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Learning 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 2017 / FALL 2017 / SPRING 2018**
   
   **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: 151 (n= 69,017)
   Results: Goals met
   BSU details: 121 out of 223 test takers (54.3%) scored 151 or higher

   **SELECT PEER:**
   Median for Select PEERS: 150 (n=1136)
   Results: Goal met
   BSU details: 130 out of 223 test takers (58.3%) 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*
IACBE Public Disclosure of Student Learning

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,
Achievement: 99.5% > 3.5,
Average score: 4.9
SLO #2: Goal: 90%> 3.5,
Achievement: 99.5% >3.5,
Average score: 4.9
SLO #3: Goal: 90%> 3.5,
Achievement: 99.8% > 3.5,
Average score: 4.95
SLO #4: Goal: 90%> 3.5,
Achievement: 100% > 3.5,
Average score: 4.9
SLO #5: Goal: 90%> 3.5,
Achievement: 100% > 3.5
Average score > 4.9
SLO #6: Goal: 90%> 3.5,
Achievement: 99.5% > 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: 98.4% > 3.5,
Average score: 4.9
Coherence & Organization: Goal: 90% > 3.5,
Achievement: 99.5% > 3.5,
Average score: 4.9
Speaking Skills: Goal: 90% > 3.5,
Achievement: 98.9% > 3.5,
Average score: 4.9
Use of Visual Aids: Goal: 90% > 3.5,
Achievement: 99.5% > 3.5,
Average score: 4.9
Professionalism: Goal: 90% > 3.5,
Achievement: 99.5% > 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 in this category:
Interpersonal Skills - Team Work Goal: 90% > 3.5,
Achievement: 98.5% > 3.5,
Average score: 4.6
Leadership Skills - Team Work Goal: 90% > 3.5,
Achievement: 95.5% > 3.5,
Average score: 4.6
Personal Attitude Goal: 90% > 3.5,
Achievement: 98.5% > 3.5,
Average score: 4.7

Goal is not met in this category:
Effectively Communicate - Team Work Goal: 90% > 3.5,
Achievement: 80.4% > 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: 95.6%
ISLO#2: 94.1%
ISLO#3: 88.2%
ISLO#4: 94.1%
ISLO#5: 100%
ISLO#6: 100%
N=68

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: 67

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: 94% (previous year 95.3%)
Management: 100% (96.9%)
Marketing: 94% (93.8%)
Legal Environment: 92.5% (93.8%)
Finance: 97% (96.9%)
Quantitative/Statistical: 80.6% (87.5%)
Operations Management: 98.5% (85.9%)
International/Global: 71.6% (75.0%)
Ethics: 100% (98.4%)

Financial Accounting: 100% (98.4%)
Cost Accounting: 94% (93.8%)
Tax Accounting: 97% (96.9%)
Accounting Information Systems: 92.5% (93.8%)
Auditing: 77.6% (81.3%)
Governmental Accounting: 85.1% (90.6%)
Fraud: 91% (89.1%)

**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% (100%)
Word processing: 100% (100%)
Spreadsheets: 97% (100%)
Presentation software: 100% (98.4%)
Database management software: 92.5% (81.3%)
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 98.5% (100.0%)
Communicate effectively using verbal skills 100% (98.4%)

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: 98.5% (98.4%).

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 2017, Fall 2017, Spring 2018)
Respondents: 67

Percentage of graduates who indicate their understanding or ability is somewhat good, good, or very good with regard to the following accounting SLOs:
SLO#1: My ability to understand and apply contract law in business situations is: 86.6% (89.1%)
SLO#2: My understanding of the taxation of individual income is: 100% (100%)
SLO#3: My ability to apply cost accounting methods to help managers make business decisions is: 92.5% (89.1%)
SLO#4: My ability to demonstrate knowledge of current Generally Accepted Accounting Principles (GAAP) relevant to Governmental/Not-for-Profit entities is: 88.1% (84.4%)
SLO#5: My ability to identify the basic concepts of internal control is: 92.5% (100%)
SLO#6: My ability to demonstrate competence in fundamental skills of financial accounting is: 98.5% (98.4%)

Summary of Achievement of Intended Student Learning Outcomes:

<table>
<thead>
<tr>
<th>Intended Student Learning Outcomes</th>
<th>Learning Assessment Measures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program ISLOs</td>
<td>Senior Exam</td>
</tr>
<tr>
<td>Performance Target Was...</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>
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<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>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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# Intended Student Learning Outcomes

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<td>Senior Exam</td>
</tr>
<tr>
<td></td>
<td>Performance Target Was...</td>
</tr>
<tr>
<td>1. Students will be able to demonstrate an understanding of contract law in business situations.</td>
<td>n/a</td>
</tr>
<tr>
<td>2. Students will be able to demonstrate an understanding of the taxation of individual income.</td>
<td>n/a</td>
</tr>
<tr>
<td>3. Students will be able to apply cost accounting methods to help managers make business decisions.</td>
<td>n/a</td>
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<td>4. Students will be able to demonstrate knowledge of current Generally Accepted Accounting Principles (GAAP) relevant to governmental/not-for-profit entities.</td>
<td>n/a</td>
</tr>
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<td>5. Students will be able to demonstrate an understanding of the basic concepts internal control.</td>
<td>n/a</td>
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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.