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|  | Public Disclosure of Student Learning |  |
|  | Institution | Daemen College |  |
|  | Academic Business Unit | B.S. Accounting |  |
|  | Academic Year | 2015-16 |  |
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**International Assembly for Collegiate Business Education**

Report of Student Learning and Achievement

***Daemen College***

*Accounting*

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| **For Academic Year:** | 2015-16 |

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| **Mission of Accounting** |
| Accounting Mission StatementConsistent with the mission of Daemen College, the Accounting Degree philosophy embodies the ideals of elevating human dignity and fostering civic responsibility in a global perspective. Central to this will be the strong relationship between the department faculty and its students. The curriculum integrates the intellectual qualities acquired through study of the liberal arts with the education necessary for professional accomplishment.The accounting degree is a professional degree registered with the New York State Board of Accountancy. As a result its professional component is guided by attention to the AICPA Core Competency Framework. The core competencies are categorized as functional (technical competencies most closely aligned with the value contributed by the accounting professional), personal (individual attributes and values) and broad business perspective (relating to understanding of internal and external business contexts) competencies. It is a skills-based curriculum rather than knowledge-based because the body of knowledge and the accounting profession are changing so rapidly. Although knowledge requirements will change with time, the competencies will have long-term value and will support a variety of career opportunities for the future accountant.The curriculum also encourages close relationships with the professional community through a series of action learning internship positions. In addition to supplementing classroom knowledge, these internships also build the student’s resume and prepare the student to assume a professional position upon graduation. The graduates of this program will be contributing, well-rounded professionals of the global community. |

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| **Student Learning Assessment for *B.S. Accounting*** |
| **Program Intended Student Learning Outcomes (Program ISLOs)** |
| 1. *Program Learning Outcome 1*

Demonstrating content knowledge of the core business concepts, as well as specialized knowledge appropriate to the accounting profession to produce, analyze and apply financial information for management decision-making; |
| 1. *Program Learning Outcome 2*

Applying quantitative and technology-based skills to effectively support business decisions; |
| 1. *Program Learning Outcome 3*

Communicating effectively within various business contexts; |
| 1. *Program Learning Outcome 4*

Gathering information and conducting research necessary to access, understand, apply and communicate relevant accounting information; |
| 1. *Program Learning Outcome 5*

Integrating ethical concepts to inform business decisions; and |
| 1. *Program Learning Outcome 6*

Applying knowledge of accounting and business concepts and functions in an integrated manner. |
| **Assessment Instruments for Intended Student Learning Outcomes—****Direct Measures of Student Learning:** | **Performance Objectives (Targets/Criteria) for Direct Measures:** |
| *Direct Measure 1:* Comprehensive Examination in last semester of program Program ISLOs Assessed by this Measure: 1, 2, 5, 6 | *Objective for Direct Measure 1*We expect that 90% of Accounting students will score average or higher on the Peregrine examination of accounting and business skills assessed for each Core ISLO. In addition, we expect 90% of students to score average or higher on each ISLO targeting accounting-specific learning outcomes assessed through advanced level questions. |
| 1. *Direct Measure 2:* Capstone Project

 Program ISLOs Assessed by this Measure: 1, 2, 3, 4, 5, 6 | *Objective for Direct Measure 2*We expect that 90% of Accounting students will score a minimum of eighty percent on their Capstone Projects. |
| 1. *Direct Measure 3:* Employer Internship Skills Assessment

 Program ISLOs Assessed by this Measure: 1, 3 | *Objective for Direct Measure 3*Our goal is that all Accounting students will perform to standard (80%) or above in their required internship |
| **Assessment Instruments for Intended Student Learning Outcomes—****Indirect Measures of Student Learning:** | **Performance Objectives (Targets/Criteria) for Indirect Measures:** |
| *Indirect Measure 1:* Student Skill Survey Program ISLOs Assessed by this Measure: 1, 2, 3, 4, 5, 6 | *Objective (Target/Criterion) for Indirect Measure 1*A majority of Accounting students will rate their accounting and business skill level at average or better in a departmental survey that will be administered in the capstone course (ACC490). The survey asks students to assesss their competence relative to core ISLOs for the B.S. Accounting Program. Students in both the B.S. Accounting Program as well as the B.S./M.S. Accounting Program will complete this survey in the undergraduate capstone course (ACC490). |
| *Indirect Measure 2:* Student Learning Outcomes Personal Knowledge Growth Survey Program ISLOs Assessed by this Measure: 1, 2, 3, 4, 5, 6 | *Objective (Target/Criterion) for Indirect Measure 2*We expect that 90% of Accounting students will self-report their perceived growth in knowledge relative to the core ISLOs for the Accounting Program at least Average or higher skill level. Students in both the B.S. Accounting Program as well as the B.S./M.S. Accounting Program will complete this survey in the undergraduate capstone course (ACC490). |
| **Assessment Results: B.S. Accounting** |
| **Summary of Results from Implementing Direct Measures of Student Learning:** |
| 1. *Summary of Results for Direct Measure 1*

We expect that 90% of Accounting students will score average or higher on the Peregrine examination of accounting and business skills assessed for each Core ISLO. **Outcome:** This measure was met. |
| 1. *Summary of Results for Direct Measure 2*

We expect that 90% of Accounting students will earn a score of Proficient or higher on each ISLO within their Capstone Project.**Outcome:** This measure was met. |
| 1. *Summary of Results for Direct Measure 3*

Our goal is that all Accounting students will perform to standard (80%) or above in their required internship**Outcome:** This measure was met. |
| **Summary of Results from Implementing Indirect Measures of Student Learning:** |
| 1. *Summary of Results for Indirect Measure 1*

A majority of Accounting students will rate their accounting and business skill level at average or better in a departmental survey that will be administered in the capstone course (ACC490). The survey asks students to assess their competence relative to core ISLOs for the B.S. Accounting Program. Students in both the B.S. Accounting Program as well as the B.S./M.S. Accounting Program will complete this survey in the undergraduate capstone course (ACC490).**Outcome**: This measure was met. |
| 1. *Summary of Results for Indirect Measure 2*

We expect that 90% of Accounting students will self-report their perceived growth in knowledge relative to the core ISLOs for the Accounting Program at least Average or higher skill level. Students in both the B.S. Accounting Program as well as the B.S./M.S. Accounting Program will complete this survey in the undergraduate capstone course (ACC490).**Outcome**: This measure was met. |
| **Summary of Achievement of Intended Student Learning Outcomes:** |
| **Intended Student Learning Outcomes** | **Learning Assessment Measures** |
| **Program ISLOs** | ***Direct Measure 1*** | ***Direct Measure 2*** | ***Direct Measure 3*** |  | ***Indirect Measure 1*** | ***Indirect Measure 2*** |  |  |
| **Performance Target Was…** | **Performance Target Was…** | **Performance Target Was…** |  | **Performance Target Was…** | **Performance Target Was…** |  |  |
| ***Program Learning Outcome 1:*** Demonstrate content knowledge of core business concepts as well as specialized accounting information within the context of the accounting profession | Overall score was 88%. Just missed this measure. | Met | Met |  | Met | Met |  |  |
| ***Program Learning Outcome 2:*** Apply technology-based skills to compile and analyze data to support organizational decision-making | 65%Not met | N/A | Met |  | Met | Met |  |  |
| ***Program Learning Outcome 3:*** Communicate appropriate financial information and analyses within various business contexts | N/A | Met | Met |  | Met | Met |  |  |
| ***Program Learning Outcome 4:***Prepare relevant financial information to support responsible decision-making | Met | Met | Met |  | Met | Met |  |  |
| ***Program Learning Outcome 5*:** Integrate legal and ethical concepts to inform business decisions | 80%Not met | N/A | Met |  | Met | Met |  |  |
| ***Program Learning Outcome 6:***Perform research to access, understand, apply and communicate relevant accounting information | N/A | Met | Met |  | Met | Met |  |  |
| ***Program Learning Outcome 7:***Distinguish between alternate accounting treatments to effectively represent business transaction | Met | Met | Met |  | Met | Met |  |  |
| **Proposed Courses of Action for Improvement in Learning Outcomes for which Performance Targets Were Not Met:** |
| 1. *Course of Action 1: The College has designated a large technology classroom which allows us to better infuse technology into accounting, finance, marketing and other courses. Syllabi have been revised to incorporate more use of technology.*
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| 1. *Course of Action 2: Ethical concepts will be further reinforced throughout the curriculum and integrated into a broader range of courses.*
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