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|  | Public Disclosure of Student Learning | |  |
|  | Institution | Daemen College |  |
|  | Academic Business Unit | B.S./M.S. Professional Accountancy |  |
|  | 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** |
| **Overview of Undergraduate Accounting Program Mission Statement**  The undergraduate missions of the Accounting and Business Departments were reviewed, updated, and approved during the 2013 strategic review process by the faculty members of each department. Our review process was designed to reflect on our mission and ensure that departmental missions and goals align with the Daemen College’s student-focused mission. The Professional Accountancy BS/MS program utilizes the undergraduate mission as its core because the majority of hours are earned as an undergraduate, the College’s Graduate Mission does not conflict or contradict the Undergraduate Mission, and it is a linked program that does not have a standalone MS component.  **Accounting Department Mission**  Consistent 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./M.S. Professional Accountancy*** | | | | | | | | | | |
| **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. | | | | | | | | | | |
| 1. *Program Learning Outcome 7*   Distinguish between alternate accounting treatments to effectively represent business transaction | | | | | | | | | | |
| 1. *Program Learning Outcome 8*   Apply advanced accounting theories and concepts to assess and represent accounting information | | | | | | | | | | |
| 1. *Program Learning Outcome 9*   Integrate knowledge of accounting and business concepts to inform business decisions | | | | | | | | | | |
| 1. *Program Learning Outcome 10*   Formulate Strategies, solutions and recommendations within various business contexts | | | | | | | | | | |
| 1. *Program Learning Outcome 11*   Assess accounting and business issues in an advanced global context | | | | | | | | | | |
| **Assessment Instruments for Intended Student Learning Outcomes—**  **Direct Measures of Student Learning:** | | | | **Performance Objectives (Targets/Criteria) for Direct Measures:** | | | | | | |
| *Direct Measure 1:* Comprehensive Examination - Graduate Level  Program ISLOs Assessed by this Measure: 1, 2, 6, 7, 8, 9, 10, 11 | | | | *Objective for Direct Measure 1*  We expect that 90% of students will score average or higher on the Peregrine examination of accounting and business skills. Examination questions are specifically selected to address graduate-level material. | | | | | | |
| *Direct Measure 2:* Master’s Strategic Business Project   1. Program ISLOs Assessed by this Measure: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 | | | | *Objective for Direct Measure 2*  Our goal is that 90% of students will achieve 80% or higher on their master’s integrated strategic business project in the Global Financial Reporting & Statement Analysis (ACC 630) capstone course. | | | | | | |
| **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, 7, 10, 11 | | | | *Objective (Target/Criterion) for Indirect Measure 1*  We expect that a majority of students will rate their business skill level at average or better on a range of skills specified in a departmental survey that will be administered in the capstone course (ACC 630, ACC620 or ACC 650). Note: The sequence of these three courses may vary the assessment due to student scheduling considerations. The survey will be administered in whichever of the three courses is scheduled last in the program. | | | | | | |
| *Indirect Measure 2:* Student Learning Outcomes Personal Knowledge Growth Survey  Program ISLOs Assessed by this Measure: 1, 2, 3, 4, 5, 6, 7, 10, 11 | | | | *Objective (Target/Criterion) for Indirect Measure 2*  We expect that 85% of students would indicate at Above Average (4) or High (5) growth on a majority of learning outcomes identified in the survey. | | | | | | |
| **Assessment Results: B.S./M.S. Professional Accountancy** | | | | | | | | | | |
| **Summary of Results from Implementing Direct Measures of Student Learning:** | | | | | | | | | | |
| 1. *Summary of Results for Direct Measure 1*   We expect that 90% of students will score average or higher on the Peregrine examination of accounting and business skills. Examination questions are specifically selected to address graduate-level material.  **Outcome:** This measure was met. | | | | | | | | | | |
| 1. *Summary of Results for Direct Measure 2*   Our goal is that 90% of students will achieve 80% or higher on their master’s integrated strategic business project in the Global Financial Reporting & Statement Analysis (ACC 630) capstone course.  **Outcome:** This measure was not met. | | | | | | | | | | |
| **Summary of Results from Implementing Indirect Measures of Student Learning:** | | | | | | | | | | |
| 1. *Summary of Results for Indirect Measure 1*   We expect that a majority of students will rate their business skill level at average or better on a range of skills specified in a departmental survey that will be administered in the capstone course (ACC 630, ACC620 or ACC 650). Note: The sequence of these three courses may vary the assessment due to student scheduling considerations. The survey will be administered in whichever of the three courses is scheduled last in the program.  Outcome: This measure was met. | | | | | | | | | | |
| 1. *Summary of Results for Indirect Measure 2*   It is expected that 85% of students would indicate at Above Average (4) or High (5) growth on a majority of learning outcomes identified in the survey.  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 | Met | Not met  75% |  | |  | Met | Met |  |  | |
| ***Program Learning Outcome 2:***  Apply technology-based skills to compile and analyze data to support organizational decision-making | Not met  65% | Met |  | |  | Met | Met |  |  | |
| ***Program Learning Outcome 3:*** Communicate appropriate financial information and analyses within various business contexts | Not met  88% | Met |  | |  | Met | Met |  |  | |
| ***Program Learning Outcome 4:***  Prepare relevant financial information to support responsible decision-making | Met | Met |  | |  | Met | Met |  |  | |
| ***Program Learning Outcome 5*:** Integrate legal and ethical concepts to inform business decisions | Not met  82% | N/A |  | |  | Met | Met |  |  | |
| ***Program Learning Outcome 6:***Perform research to access, understand, apply and communicate relevant accounting information | Not met  47% | Met |  | |  | Met | Met |  |  | |
| ***Program Learning Outcome 7:***Distinguish between alternate accounting treatments to effectively represent business transaction | Met | Met |  | |  | Met | Met |  |  | |
| ***Program Learning Outcome 8:***  Apply advanced accounting theories and concepts to assess and represent accounting information | Met | Met |  | |  | Met | Met |  |  | |
| ***Program Learning Outcome 9:*** Integrate knowledge of accounting and business concepts to inform business decisions | Met | Not met  75% |  | |  | Met | Met |  |  | |
| ***Program Learning Outcome 10:*** Formulate Strategies, solutions and recommendations within various business contexts | Met | Met |  | |  | Met | Met |  |  | |
| ***Program Learning Outcome 11:*** Assess accounting and business issues in an advanced global context | Not met  65% | Met |  | |  | Met | Met |  |  | |
| **Proposed Courses of Action for Improvement in Learning Outcomes for which Performance Targets Were Not Met:** | | | | | | | | | | |
| 1. *Course of Action 1: We have designed a recovery course (ACC647) that provides an opportunity for students to spend extra time to develop mastery of the material necessary to be successful in the capstone project. The integration of core concepts and advanced business and accounting concepts is challenging and we believe that this course will be helpful. Students who do not receive a passing grade on the capstone will be required to take this course and receive a satisfactory grade in order to graduate. This applies to ISLOs: 1, 9* | | | | | | | | | | |
| 1. *Course of Action 2: 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. This applies to ISLO: 2* | | | | | | | | | | |
| 1. *Course of Action 3: Ethical concepts will be further reinforced throughout the curriculum and integrated into a broader range of courses. This applies to ISLO: 5* | | | | | | | | | | |
| 1. *Course of Action 4: Additional focus will be added regarding international accounting standards and we will review syllabi for international business courses that are required of this program to see where the courses can be strengthened. This applies to ISLO: 11* | | | | | | | | | | |