

University of Minnesota Crookston
Assessment of Student Learning

Major: **Accounting**

Last Updated : 5/09/2023

	Assessment Method & Procedures	Data Collection	Initial Reporting	Results	Re-Assessment of Results	Documented Changes
Program Learning Outcome 1. Demonstrate an understanding of U.S. General Accepted Accounting Principles, Accounting Information Systems, and Tax Fundamentals for Individuals and Business.						
Outcome 1.1 Understand and apply the basic theory regarding the preparation and interpretation of Financial Statements in accordance with U. S. GAAP.	Intermediate Accounting I - 80% of students receive 80% or higher on Comprehensive Financial Statement Problem	Every other year Year 4 Fall 2021 Year 5 Fall 2023 Year 6 Fall 2025 Year 7 Fall 2027	Same as data collection year			
Outcome 1.2 Understand and apply the theory of recording, processing, and reporting information relevant to the users of Accounting Information.	Accounting Information Systems - 80% of students receive 90% or higher on Final Project	Every other year Year 4 Fall 2020 Year 5 Fall 2022 Year 6 Fall 2024	Same as data collection year	The course was offered online only. 20 out of 20 students completed the assignment. 16 out of 20 students scored 80% or higher on the Final Project		
Outcome 1.3 Understand and apply the theory of recording and reporting income tax returns for individuals and business in accordance with the IRS Code.	Income Tax II - 80% of students receive 80% or higher on Comprehensive Tax Project	Every other year Year 4 Spring 2022 Year 5 Spring 2024 Year 6 Spring 2026	Same as data collection year			
Outcome 1.4 Understand and apply the related theories and standard to prepare consolidated financial statements for organizations that have subsidiaries.	Advanced Accounting I - 80% of students will receive 80% or higher on comprehensive consolidated financial statement problems within course exams	Every other year Year 4 Fall 2021 Year 5 Fall 2023 Year 6 Fall 2025	Same as data collection year			
Outcome 1.5 Understand and apply the fundamentals of cost accounting information systems, including cost-volume-profit relationships, costing in service and manufacturing sectors, cost behavior, and budget and variance analysis.	Cost Accounting I - 80% of students will receive 80% or higher on the concepts post test	Every other year Year 3 Fall 2020 Year 4 Fall 2022 Year 5 Fall 2024	Same as data collection year	The course was offered online and on campus. On campus - 4 out of 4 students completed the assignment. 1 out of 4 students earned 80% or higher on the assignment. Online - 41 out of 41 students completed the assignment. 25 out of 41 students earned 80% or higher on		
Program Learning Outcome 2. Exhibit skills and knowledge in the planning, execution, and reporting stage of Auditing.						
		Data Collection Frequency	Initial Reporting Time Frame	Results	Re-Assessment of Results	Documented Changes

Outcome 2.1 Understand and apply the basic theory regarding the audit of Financial Statements in accordance with U. S. GAAP.	Auditing II - 80% of students receive 80% or higher on Comprehensive Auditing Project	Every other year Year 4 Spring 2021 Year 5 Spring 2023 Year 6 Spring 2025	Same as data collection year			
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Program Learning Outcome 3	Show awareness of the potential changes in	Data Collection	Initial Reporting	Results	Re-Assessment of Results	Documented Changes
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Outcome 3.1 - Obtain and demonstrate a basic understanding of the similarities and differences between US GAAP and IFRS.	Intermediate I and II - Academic research papers	Every other year Year 3 Fall 2020 (Intermediate I) Spring 2021 (Intermediate II) Year 4 Fall 2022 (Intermediate I) Spring 2023 (Intermediate II)	Same as data collection year	Intermediate I: 8 online students out of 10 completed the assignment. 7 students earned 80% or greater. Intermediate II: 11 online student out of 11 completed the assignment. 5 students earned 80% or greater.		Intermediate I: students demonstrated a higher performance compare to Spring 2021. Intermediate II: All students completed the assignment with a higher grades compare to Spring 2021.
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Program Learning Outcome 4	Demonstrate the ability to utilize data	Data Collection	Initial Reporting	Results	Re-Assessment of Results	Documented Changes
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Outcome 4.1 - Demonstrate the ability to use Excel, Tableau, Power BI, SQL to analyze and visualize data and answer relevant business questions.	Accounting Data Analytics - 80% of students receive 80% or higher on Final Project	Every year (Spring) Spring 2023 Spring 2024	Spring 2023	This is the first time collecting data for the course. 17 online students out of 19 completed the assignment. 8 students		
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