

Student Learning Assessment for Bachelor of Science in Accounting

Intended Student Learning Outcomes for Bachelor of Science in Accounting :

1. Demonstrate written and oral communication abilities appropriate to business-related tasks.
2. Demonstrate the ability to select and use appropriate quantitative tools, including statistics and management science, for decision-making.
3. Demonstrate an understanding of the functional areas of business, including central concepts, modes of analysis, tasks, and strategies.
4. Demonstrate an understanding of tasks associated with career selection, entry, and management.
5. Demonstrate the ability to assess and create business strategy appropriate for organizations in specified business environments.
6. Demonstrate an understanding of legal obligations of organizations and the ethical dilemmas faced by businesses, along with appropriate frameworks for addressing these dilemmas.
7. Demonstrate an understanding of information technology as it influences organizational processes and system tasks, as well as the ability to use information technology to address functional business tasks.
8. Demonstrate an understanding of the domestic and global economic environments and their influence on firm-level decision-making.
9. Demonstrate an understanding of individual and group dynamics in organizations.
10. Demonstrate an understanding of the connections between academic work and real-life situations as a result of Service-Learning experiences.
11. Demonstrate an understanding of the legal and ethical responsibilities of professional accountants.
12. Demonstrate an understanding of the concepts, methods, and processes of control that provide for the accuracy and integrity of financial data and the safeguarding of financial assets.
13. Demonstrate an understanding of the concepts of taxation and the impact of taxation on the financial and managerial decisions of business entities.
14. Demonstrate an understanding of the concepts, principles and procedures of auditing and attestation services.
15. Demonstrate an understanding of Generally Accepted Accounting Principles and their application to business situations.
16. Demonstrate an understanding of the preparation, interpretation, evaluation and use of financial information for business decision-making.

Assessment Tools for Intended Student Learning Outcomes—

Direct Measures of Student Learning:

Performance Targets/Criteria for Direct Measures:

1. Peregrine Academics CPC Exam and supplemental Chaminade

Average performance on Peregrine Exam at or above National

questions for Career Development and Professional Writing and Presentation	Comparison Group	
	Average performance on Career Development and Professional Writing and Presentation questions at 70% or above	
2. Peregrine Academics Accounting Exam	Average performance at or above National Comparison Group	
3. Final Group Presentations in BU 469 Business Strategy	Average faculty rating of groups of 24 or above out of 32 possible points, which reflects an average on rubric dimensions of 3 points out of 4, where 3 points indicates fully successful performance (multiple faculty rate each group)	
4. Final Group Presentations in BU 470 Senior Field Experience	Average faculty rating of groups of 12 or above out of 16 possible points, which reflect an average score on rubric dimensions of 3 points out of 4, where 3 points indicates proficient performance (multiple faculty rate each group)	
Assessment Tools for Intended Student Learning Outcomes— Indirect Measures of Student Learning:	Performance Targets/Criteria for Indirect Measures:	
1. Student response on course evaluations for all business administration required courses to item #7 "I gained a significant amount of knowledge from this course."	Mean response at 4.0 or above on the five-point scale where 1 = strongly disagree, 5 = strongly agree, and 4 = agree	
2. Student response to exit survey questions regarding perceived personal competence in required business and accounting courses	Mean response at 3.0 or above on the five-point scale where 1 = minimal, 5 = very strong and 3 = satisfactory	
3. Placement of graduates into degree-related professional positions or graduate school	80% or above of the prior year's class holds degree-related professional positions and/or is in graduate school	
Summary of Results from Implementing Direct Measures of Student Learning:	Performance Target Was...	
	Met	Not Met
1. Peregrine Academics CPC Exam Chaminade Accounting Average Total Score = 51.5% (n = 6) National Comparison Group (Aggregate Traditional) Average Total Score = 49.9% Relative Interpretation of Average Chaminade Student Competency = Average High Score = 65.5% (Above Average); Low Score = 37.3% (Below Average)	X	

<p>Chaminade Supplemental Questions for Career Development and Writing & Presentation Chaminade Average Business Administration Student Score = 82% (n = 11)</p> <p>Results by Topic Area Chaminade Accounting Students National Comparison Group</p> <table border="0"> <tr><td>Accounting</td><td>58.3%</td><td>49.7%</td></tr> <tr><td>Business Ethics</td><td>65.0%</td><td>51.3%</td></tr> <tr><td>Business Finance</td><td>55.0%</td><td>50.3%</td></tr> <tr><td>Strategic Management</td><td>53.3%</td><td>45.4%</td></tr> <tr><td>Business Leadership</td><td>35.0%</td><td>49.4%</td></tr> <tr><td>Economics</td><td>53.3%</td><td>47.7%</td></tr> <tr><td>Information Management</td><td>68.3%</td><td>61.2%</td></tr> <tr><td>Legal Environment</td><td>50.0%</td><td>55.9%</td></tr> <tr><td>Management</td><td>45.0%</td><td>52.5%</td></tr> <tr><td>Marketing</td><td>40.0%</td><td>37.3%</td></tr> <tr><td>Quant. Methods & Statistics</td><td>43.3%</td><td>37.3%</td></tr> </table> <p>Green = Performance Above Comparison Group Red = Performance Below Comparison Group</p>	Accounting	58.3%	49.7%	Business Ethics	65.0%	51.3%	Business Finance	55.0%	50.3%	Strategic Management	53.3%	45.4%	Business Leadership	35.0%	49.4%	Economics	53.3%	47.7%	Information Management	68.3%	61.2%	Legal Environment	50.0%	55.9%	Management	45.0%	52.5%	Marketing	40.0%	37.3%	Quant. Methods & Statistics	43.3%	37.3%		
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<p>2. Peregrine Academics Accounting Exam Chaminade Accounting Average Total Score = 54.9% (n = 11) National Comparison Group (Aggregate Traditional) Average Total Score = 49.2%</p> <p>Relative Interpretation of Average Chaminade Student Competency = Average High Score = 79.3% (High); Low Score = 24.3% (Low)</p>	X																																		
<p>3. Average Faculty Rating for Groups on Final Strategy Presentation = 24.75 (n = 8)</p> <p>Average Faculty Rating by Student Group/Organization: Domino's Pizza, Popeye's, Papa John's Pizza = 26 Starbucks, Taco Bell, Jack in the Box = 25 Wendy's = 24</p>	X																																		

<p>KFC = 21</p> <p>Note that groups include both accounting and business administration students.</p>		
<p>4. Average Faculty Rating for Groups on Final Senior Field Experience Presentation in BU 470 = 13.67 (n = 6)</p> <p>Average Faculty Rating by Student Group/Organization:</p> <p>Detour = 16</p> <p>Kokua Kalihi Valley Sewing Program, Hawaii Peace & Justice, Volunteer Legal Services = 14</p> <p>Hawaii Community Stewardship Network, LEAF = 12</p> <p>Note that groups include both accounting and business administration students.</p>	X	

Summary of Results from Implementing Indirect Measures of Student Learning:	Performance Target Was...	
	Met	Not Met
<p>1. Mean Response All Courses = 4.2</p> <p>Mean Response by Course and Section:</p> <p>BU 200 (F01) = 4.6; (F02) = 4.4; (S01) = 4.5; (S02) = 2.3</p> <p>BU 224 (F01) = 2.3; (S01) = 2.9</p> <p>AC 201 (F01) = 4.5; (F02) = 4.5; (S01) = 4.5; (S02) = 4.8</p> <p>AC 202 (F01) = 3.9; (S01) = 3.7</p> <p>EC 201 (F01) = 4.0; (S01) = 3.1; (S02) = 3.1</p> <p>EC 202 (F01) = 4.2; (F02) = 4.2; (S01) = missing</p> <p>AC 301 (F01) = 4.7</p> <p>AC 302 (S01) = 4.6</p> <p>AC 303 (F01) = 5.0</p> <p>AC 306 (S01) = 4.6</p>	<p>BU 200</p> <p>AC 201</p> <p>EC 202</p> <p>AC 301</p> <p>AC 302</p> <p>AC 303</p> <p>AC 306</p> <p>BU 308</p> <p>BU 362</p> <p>FIN 301</p> <p>MGT 306</p> <p>MKT 301</p> <p>AC 404</p>	<p>BU 224</p> <p>AC 202</p> <p>EC 201</p> <p>BU 324</p> <p>MGT 305</p>

<p> BU 308 (F01) = 4.5; (S01) = 4.6 BU 324 (F01) = 3.4; (S01) = 3.6 BU 362 (F01) = 4.7; (S01) = 4.5 FIN 301 (F01) = 4.3; (S01) = 4.4 MGT 305 (F01) = 2.7; (S01) = 2.6 MGT 306 (F01) = 4.3; (S01) = 4.2 MKT 301 (F01) = 4.4; (F02) = 4.6; (S01) = 4.5 AC 404 (S01) = 5.0 AC 408 (F01) = 4.5 BU 416 (F01) = 5.0; (S01) = 4.7 BU 469 (F01) = 4.6; (S01) = 4.9 BU 470 (S01) = 4.7 </p> <p>Note that these courses (except 300 and 400 level accounting) include both accounting and business administration students, and at the 200 level students who may not become business majors.</p>	<p> AC 408 BU 416 BU 469 BU 470 </p>	
<p>2. Mean Response All Topic Areas = 3.6 (n = 11)</p> <p>Mean Response by Topic Area:</p> <ul style="list-style-type: none"> Finance = 4.2 Strategy = 4.2 Accounting = 4.1 Career Skills = 3.8 Legal & Ethical Issues = 3.7 Human Resources = 3.7 Writing & Presentation = 3.4 Marketing = 3.4 Economics = 3.3 Quantitative Methods = 2.9 Information Management = 2.6 	<p> Finance Strategy Accounting </p> <p> Career Skills L & E Issues HR W & P Marketing Economics </p>	<p> Quant. Methods Info. Mgt. </p>
<p>3.</p> <p>100% of respondents hold degree-related positions or are in graduate school; data for 2 graduates missing (n</p>	<p>X</p>	

= 7)

Proposed Courses of Action for Improvement in Areas for which Performance Targets Were Not Met:

1. Review course evaluations with faculty and determine needed actions by course area. There are noted areas of alignment between responses to indirect measures 1 (end-of-course assessment of learning) and 2 (end of program assessment of learning), though different student groups are responding to each measure.
2. Continue to attempt to reach graduates for whom we do not have current professional status
3. We will monitor performance in the management/leadership area. Results may reflect the lack of a Principles of Management course and an Operations Management course in the curriculum.