

**University of Minnesota Crookston
Assessment of Student Learning**

Major: **Accounting**

4/10/2018

	Assessment Method & Procedures	Data Collection Frequency	Reporting Timeframe	Results	Planned Improvements Based on Results
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 1 Fall 2015 Year 2 Fall 2017 Year 3 Fall 2019	Same as data collection year	On-campus 5 students completed the assignment and earned 80% or greater. Online 40 out of 50 students completed the assignment. 38 (95%) students	
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 1 Fall 2014 Year 2 Fall 2016 Year 3 Fall 2018	Same as data collection year		
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% of higher on Comprehensive Tax Project	Every other year Year 1 Spring 2016 Year 2 Spring 2018 Year 3 Spring 2020	Same as data collection year	Number of students - 64; mean score - 88.19	The results will be compared with future results to determine the effects of the new tax law changes.
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 problem	Every other year Year 1 Fall 2015 Year 2 Fall 2017 Year 3 Fall 2019	Same as data collection year	The comprehensive consolidated financial statement problem was omitted from the course so no data is available	The comprehensive consolidated financial statement problem will be added to the course beginning Fall 2018
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 1 Fall 2016 Year 2 Fall 2018 Year 3 Fall 2020	Same as data collection year		
Program Learning Outcome 2.	Exhibit skills and knowledge in the planning, execution, and reporting stage of Auditing.				
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 1 Spring 2015 Year 2 Spring 2017 Year 3 Spring 2019	Same as data collection year		

Program Learning Outcome 3	Show awareness of the potential changes in U. S. General Accepted Accounting Principles based on International Financial Reporting Standards.				
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 1 Fall 2016 Year 2 Fall 2018 Year 3 Fall 2020	Same as data collection year		