

College of Business and Aviation
Division of Accountancy, Computer Information
Systems, & Finance
Student Learning Outcomes
2020-2022

Program Outcomes- Accountancy
Accounting majors will demonstrate the ability to prepare a Balance Sheet, and an Income Statement; the foundational financial statements used in business, in accordance with United States Generally Accepted Accounting Principles (USGAAP).
Accounting majors will demonstrate the ability to account for project costing.
Accounting majors will demonstrate the ability to account for direct and indirect variance analysis and explain the role of nonfinancial performance measures.
Accounting majors will demonstrate the ability to perform an audit in accordance with United States Generally Accepted Audit Standards.
Accounting majors will demonstrate the ability to prepare a federal income tax return.
Accounting majors will demonstrate the ability to perform transactional accounting in order to determine that governmental funds were used appropriately.

BACHELOR OF BUSINESS ADMINISTRATION (BBA)			
ACCOUNTANCY – Financial Accounting			
Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
Sixty-seven percent (67%) of accounting majors will demonstrate the ability to prepare a Balance Sheet, an Income Statement, and a Cash Flow Statement, the foundational financial statements used in business, in accordance with United States Generally Accepted Accounting Principles (USGAAP).	Evaluation of these financial statements in appropriate accounting classes.	In AY 2021-2022, 83% of accounting majors correctly prepared financial statements. Compared to 85% in AY 2020-2021.	Faculty are considering other courses in which financial statement preparation and analysis may be incorporated since this is such a fundamental requirement for the major.

BACHELOR OF BUSINESS ADMINISTRATION (BBA)			
ACCOUNTANCY – Auditing			
Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
Three-fourths of Accounting majors will demonstrate the ability to perform an audit in accordance with United States Generally Accepted Audit Standards	Audit assignments in ACC 475-Auditing.	In AY 2021-2022, 85% accounting students exhibited the skill to prepare an audit report in accordance with United States Generally Accepted Audit Standards. Compared to 66% in AY 2020-2021.	The faculty contemplate teaching methodology and adding additional resources to strengthen learning because auditing is a critical accounting function.

BACHELOR OF BUSINESS ADMINISTRATION (BBA)			
ACCOUNTANCY – Taxation			
Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
75% of Accounting majors will demonstrate the ability to prepare a Federal Income Tax Return.	Students were required to prepare income tax returns using supplied data in ACC 452.	In AY 2021-2022 89% of accounting majors prepared acceptable federal income tax returns. Compared to 66% in AY 2020-2021.	The faculty will consider other courses in which the concepts of partnership taxation can be taught, such as ACC 451 Tax Accounting I in which individual tax returns of Partners are taught and additional teaching and learning aids to assist learning.

BACHELOR OF BUSINESS ADMINISTRATION (BBA)			
ACCOUNTANCY – Management or Cost Accounting			
Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
Sixty-seven percent (67%) of accounting majors will demonstrate the ability to account for project costing.	Evaluation of students' budgets for project costing in ACC 361-Cost Accounting.	In AY 2021-2022 75% of accounting majors of Cost Accounting Students successfully completed the student learning outcome of preparation of Master and Flexible Budgets Compared to 71% in AY 2020-2021.	The faculty teach various types of jobs to illustrate project costing OR Master budgets will be developed by teams as a class project and Flexible budgeting will be included.

BACHELOR OF BUSINESS ADMINISTRATION (BBA)			
ACCOUNTANCY – Government or Not-For-Profit Accounting			
Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
Sixty-seven percent (67%) of accounting majors will demonstrate the ability to perform transactional accounting in order to determine that governmental funds were used appropriately.	Evaluation of students' general accounting journal entries involving governmental funds.	In AY 2021-2022 91% of accounting students demonstrated the ability to perform transactional accounting in order to determine that governmental funds were used appropriately. Compared to 74% in AY 2020-2021.	The faculty will continue to review U.S. Generally Accepted Accounting Principles (USGAAP) to insure accurate instruction regarding the accounting of this type of funds. Faculty will continue to monitor this important function.

Program Outcomes- Computer Information Systems

Computer Information Systems majors will demonstrate the ability to analyze, design and implement an information system to meet desired needs.

Computer Information Systems majors will demonstrate the ability to maintain computer information system security.

BACHELOR OF BUSINESS ADMINISTRATION (BBA)			
COMPUTER INFORMATION SYSTEMS – Information Systems Design			
Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
Sixty-seven (67%) percent of computer Information Systems majors will demonstrate the ability to analyze, design and implement an information system to meet desired needs.	Evaluation of the analysis performed and the solutions recommended to particular information system problems; Evaluation of a team project for the design & implementation of a complete information system.	In AY 2021-2022 92% of CIS majors were able to analyze, design and implement an information system to meet desired needs. Compared to 60% in AY 2020-2021.	Assignments were adjusted to reflect current trends in the industry.

BACHELOR OF BUSINESS ADMINISTRATION (BBA)			
COMPUTER INFORMATION SYSTEMS – Information Systems Security			
Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
Sixty-seven percent (67%) of computer Information Systems majors will demonstrate the ability to maintain computer information system security.	Evaluation of the security design of an information system.	In AY 2021-2022 97% of CIS majors were capable of evaluating a security system for an existing information system. Compared to 100% in AY 2020-2021.	Faculty are constantly analyzing the security needs of information system and adjusting problems and projects to reflect this rapidly changing environment. Faculty will consider incorporating oral presentations.

Program Outcomes- Finance

Finance majors will be able to measure or formulate the time value of money, capital budgeting, risk and return, and working capital management.

Finance majors will be able to evaluate investments (stocks and bonds).

BACHELOR OF BUSINESS ADMINISTRATION (BBA)			
FINANCE – Financial Management			
Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
Sixty-seven percent (67%) of finance majors will be able to measure or formulate the time value of money, capital budgeting, risk and return, and working capital management.	Evaluation of students' tests scores and case studies on the time value of money, capital budgeting, risk and return, and working capital management.	In AY 2021-2022 80% of FIN majors were able to measure or formulate the time value of money, capital budgeting, risk and return, and working capital management. Compared to 72% in AY 2020-2021.	Faculty will evaluate assignments to determine where students have the greatest difficulty.

BACHELOR OF BUSINESS ADMINISTRATION (BBA)			
FINANCE – Principles of Investing			
Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
Sixty-seven percent (67%) of finance majors will be able to evaluate investments (stocks and bonds).	Evaluation of students' investment programs.	In AY 2021-2022 90% of FIN majors were able to evaluate investments. Compared to 83% in AY 2020-2021.	Faculty will consider incorporating oral presentations to add another criteria for assessment.

Program Outcomes- Master of Professional Accountancy (MPAC)

Graduate Accounting students will demonstrate the ability to apply appropriate audit procedures.

Graduate Accounting students will compose accurate briefs of case law regarding tax situations

MASTER OF PROFESSIONAL ACCOUNTANCY (MPAC)			
Auditing Standards			
Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
Three-fourths of Graduate Accounting students will demonstrate the ability to apply appropriate audit procedures.	Evaluation of graduate students' audit practice.	In AY 2021-2022 92% of accounting majors demonstrated the ability to apply the appropriate principles and standards to audit case studies. Compared to 81% in AY 2020-2021.	The graduate faculty consider other teaching methodology to keep students current with auditing standards.

MASTER OF PROFESSIONAL ACCOUNTANCY (MPAC)			
Tax Law			
Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
Three-fourths of Graduate Accounting students will compose accurate briefs of case law regarding tax situations.	Evaluation of accounting graduate students' written case briefs.	In AY 2021-2022 100% of accounting majors demonstrated the ability to apply the appropriate principles and standards to audit case studies. Compared to 100% in AY 2020-2021.	New cases are reviewed each year.