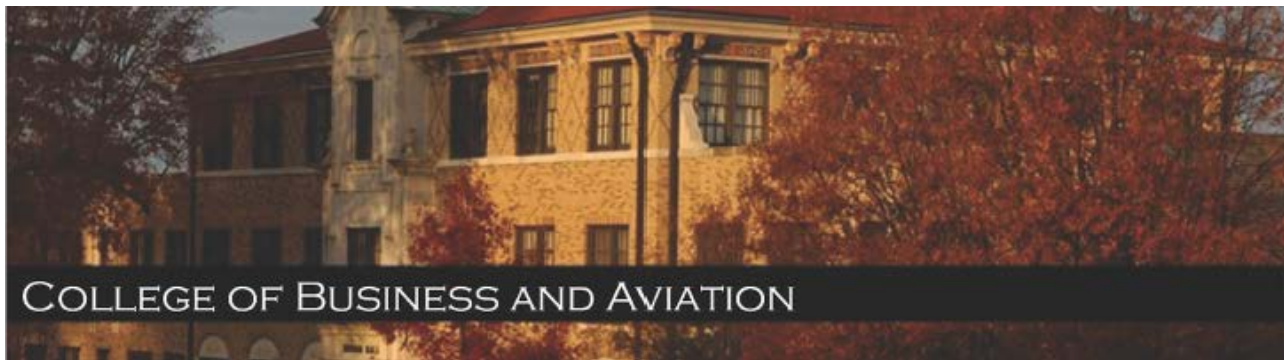




**College of Business and Aviation
Division of Accountancy, Computer Information
Systems, & Finance
Student Learning Outcomes
2017-2019**



Program Outcomes – Accountancy

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).

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 account for project costing.

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
A. 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 2018-19, 83% of accounting majors prepared acceptable financial statements, compared to 86% in AY 2017-18, and 83% in AY 2016-17.	The faculty consider other courses in which financial statement preparation and analysis may be incorporated OR Because these are foundational concepts in this discipline, the faculty will continue to monitor this percentage.

**BACHELOR OF BUSINESSADMINISTRATION (BBA)
ACCOUNTANCY - Auditing**

		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
<p>B. Three-fourths of Accounting majors will demonstrate the ability to perform an audit in accordance with United States Generally Accepted Audit Standards.</p>	<p>Evaluation of students' audit reports in ACC 475 - Auditing</p>	<p>In AY 2018-19, 82% of accounting majors submitted acceptable audit reports compared to 92% in AY 2017-18, and 86% in AY 2016-17.</p>	<p>The faculty is contemplating teaching methodology and additional resources to strengthen learning because auditing is a critical accounting function.</p>

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)
ACCOUNTANCY - Taxation**

		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
C. 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 2018-19, 96% of accounting majors prepared acceptable federal tax returns compared to 90% in AY 2017-18, and 91% in AY 2016-17.	Faculty will continue to require the preparation of tax returns in order to monitor the ability of our students.

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)
ACCOUNTANCY - Management or Cost Accounting**

		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
D. 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 2018-19, 80% of accounting majors correctly created flexible budgets and Master budgets for project costing compared to 71% in AY 2017-18, and 82% in AY 2016-17.	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 - Governmental or Not-For-Profit Accounting**

		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
D. 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 2018-19, 87% of accounting majors demonstrated the proper recording skills to appropriately account for governmental transactions compared to 74% in AY 2017-18, and 69% in AY 2016-17.	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			
		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
A. 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 2018-19, 93% of CIS majors were able to analyze, design and implement an information system to meet desired needs, compared to 92% in AY 2017-18, and 85% in AY 2016-17.	Faculty members are constantly analyzing the information system needs of businesses and adjusting problems and projects to reflect this rapidly changing environment.

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)
COMPUTER INFORMATION SYSTEMS - Information Systems
Security**

		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
B. 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 2018-19, 60% of CIS majors were capable of evaluating a security system for an existing information system as evidenced by their passing the newly introduced Security TestOut Certification exam compared to 67% in AY 2017-18 and AY 72% in AY 2016-17.	Faculty are constantly analyzing the security needs of information system and adjusting problems and projects to reflect this rapidly changing environment.

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			
		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
A. 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 2018-19, 80% of finance majors were able to measure or formulate the time value of money, capital budgeting, risk and return, and working capital management. compared to 80% in AY 2017-18 and AY 2016-17.	The Faculty analyze different business scenarios and case studies to teach these concepts.

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)
FINANCE - Principles of Investing**

		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
B. Seventy-five percent (75%) of finance majors will be able to evaluate investments (stocks and bonds).	Evaluation of students' investment programs.	In AY 2018-19, 90% of finance majors enrolled in FIN 450, correctly evaluated securities based on yield and security in assigned projects compared to 90% in AY 2017-18 and AY 2016-17.	The Faculty consider different stocks and bonds for student analysis.

MPAC - MASTER OF PROFESSIONAL ACCOUNTANCY

Program Outcomes – Master of Professional Accountancy
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			
		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
A. Three-fourths of Graduate Accounting students will demonstrate the ability to apply appropriate audit procedures.	Evaluation of graduate students’ audit practice	In AY 2018-19, 100% of graduate Accounting majors applied appropriate audit case studies compared to 83% in AY 2017-18 and 81% in AY 2016-17.	The graduate faculty consider other teaching methodology to keep students current with auditing standards.

**MASTER OF PROFESSIONAL ACCOUNTANCY (MPAC)
Tax Law**

		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
<p>B. Three-fourths of Graduate Accounting students will compose accurate briefs of case law regarding tax situations.</p>	<p>Evaluation of accounting graduate students' written case briefs.</p>	<p>In AY 2018-19, 100% of graduate Accounting majors composed accurate tax briefs compared to 75% in AY 2017-18 and 87% in AY 2016-17.</p>	<p>New cases are reviewed each year.</p>