# Bachelor of Arts in Business Administration, Concentration in Accounting
## Fall 2010- Spring 2012

**Objectives:** Overall Outcome – 65%, Trait Outcome – 65% of Traits meet 65% Goal

<table>
<thead>
<tr>
<th>Learning Objective</th>
<th>Overall Outcome Analysis</th>
<th>Trait Outcome Analysis</th>
<th>Closing the Loop/Recommendations</th>
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</table>
| **SLO No. 1a**  
Students will understand concepts related to financial accounting and reporting (ACCT 301B) | • Method: MC Questions  
• Overall mean: 16.7/20 (83.7%)  
• Performance on individual traits: 100% (7 of 7)  
• Conclusion: Objective wholly satisfied | • Financial Statements: 82.5%  
• Treasury Stock: 76.9%  
• Stock Splits: 84.5%  
• Deferred Taxes: 84.8%  
• Pensions: 81.9%  
• Leases: 89.1%  
• Cash Flows: 88.6% | • Continue monitoring student learning effectiveness  
• Add three new traits to be assessed:  
  1. SFAS 154 (Accounting Changes and Errors)  
  2. Extraordinary Items  
  3. Ratio Analysis |
| **SLO No. 1b**  
Students will understand concepts related to cost accounting (ACCT 302) | • Method: MC Questions  
• Overall mean: 79.5/100 (79.5%)  
• Performance on individual traits: 100% (1 of 1)  
• Conclusion: Objective wholly satisfied | • CVP Analysis: 79.5% | • Add two new traits to be assessed:  
  1. ABC/ABM  
  2. Relevant Costs  
• Develop and adopt custom textbook to improve consistency of content across sections |
| **SLO No. 1c**  
Students will understand concepts related to income taxes (ACCT 308) | • Method: MC Questions  
• Overall mean: 6.1/10 (60.8%)  
• Performance on individual traits: 33.33% (1 of 3)  
• Conclusion: Objective not wholly satisfied | • General IRS Regulations: 57.3%  
• Taxable Income: 74.0%  
• Tax Deductions: 63.3% | • Redefine what makes up the given traits.  
• Review chapter coverage for concepts and methodology addressed in traits  
• Review assessment questions used and make sure they match up to the traits being assessed. |
| **SLO No. 2a**  
Students will identify key issues, think critically, and apply analytical solutions to situations related to financial accounting and reporting (ACCT 301B) | • Method: MC Questions  
• Overall mean: 20/27 (73.2%)  
• Performance on individual traits: 87.5% (7 of 8)  
• Conclusion: Objective wholly satisfied | • Bonds Payable: 85.3%  
• EPS: 67.0%  
• Dividends Payable: 73.1%  
• Deferred Taxes: 76.9%  
• Pensions: 69.1%  
• Leases: 84.4%  
• Cash Flows: 71.1%  
• Stock Options: 73.1% | • Evenly distribute conceptual and numerical questions  
• Enhance teachings on pensions by going through more practice problems  
• Add three new traits to be assessed:  
  1. Contingent Liabilities  
  2. Other Comprehensive Income  
  3. Accounting Changes |
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| **SLO No. 2b** Students will identify key issues, think critically, and apply analytical solutions to situations related to cost accounting (ACCT 302) | • **Method:** MC Questions  
• **Overall mean:** 4.1/5 (82.7%)  
• **Performance on individual traits:** 100% (3 of 3)  
• **Conclusion:** Objective wholly satisfied | • **Job Costing:** 90.1%  
• **Standard Cost/Budget Variance:** 72.8%  
• **CVP Analysis:** 85.2% | • Add one new trait to be assessed:  
1. ABC/ABM  
• Develop and adopt custom textbook to improve consistency of content across sections |
| **SLO No. 2c** Students will identify key issues, think critically, and apply analytical solutions to situations related to income taxes (ACCT 308) | • **Method:** MC Questions  
• **Overall mean:** 6.9/10 (68.8%)  
• **Performance on individual traits:** 33.33% (1 of 3)  
• **Conclusion:** Objective not wholly satisfied | • **General IRS Regulation:** 86.0%  
• **Taxable Income:** 53.0%  
• **Tax Deductions:** 64.8% | • Redefine what makes up the traits in regards to concepts, coverage, and methodology due to changes in the course objectives and textbook.  
• Prepare tools and resources for students to better comprehend taxable income and tax deductions. |
| **SLO No. 3** Students will exhibit effective written communication skills (ACCT 301A) | • **Method:** Written Communication Rubric  
• **Overall mean:** 17.2/25 (68.9%)  
• **Performance on individual traits:** 100% (5 of 5)  
• **Conclusion:** Objective wholly satisfied | • **Content/Case:** 70.2%  
• **Literacy:** 66.0%  
• **Audience:** 72.1%  
• **Strategy:** 70.6%  
• **Style:** 65.7% | • Continue writing assignments in all courses  
• Provide feedback from assignments to business writing professors  
• Work with the writing center to provide literacy help  
• Require students to use the writing center at least once in a semester |
| **SLO No. 4** Students will demonstrate the ability to identify ethical dilemmas and to suggest an appropriate course of action for resolution (ACCT 301A) | • **Method:** Ethics Rubric  
• **Overall mean:** 13.9/20 (69.5%)  
• **Performance on individual traits:** 100% (4 of 4)  
• **Conclusion:** Objective wholly satisfied | • **Correctly Identifies Ethical Issue:** 75.8%  
• **Discusses Alternative Actions:** 65.8%  
• **Discusses Stakeholders:** 66.2%  
• **Recommends Appropriate Action:** 75.4% | • Provide more specific judgment and ethical issues when discussing topics such as revenue recognition, goodwill impairment, and cost capitalization.  
• Review the objectives of general financial reporting |
| **SLO No. 5** Students will demonstrate knowledge of current and emerging technology applicable to the accounting profession (ACCT 307) | • **Method:** MC Questions  
• **Overall mean:** 16.2/20 (80.8%)  
• **Performance on individual traits:** 100% (3 of 3)  
• **Conclusion:** Objective wholly satisfied | • **IT Controls:** 80.0%  
• **XBRL:** 70.0%  
• **Database:** 82.5% | • Revise the XBRL assessment questions to be more in line with what is happening in the current SEC reporting environment. |