# Bachelor of Arts in Business Administration, Concentration in Accounting
## Fall 2012- Spring 2014

**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>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SLO No. 1a</strong></td>
<td>Method: MC Questions</td>
<td>• Treasury Stock: 75.83%</td>
<td></td>
</tr>
<tr>
<td>Students will understand concepts related to financial accounting and reporting (ACCT 301B)</td>
<td>Overall mean: 56.8%</td>
<td>• Deferred Taxes: 84.80%</td>
<td>To be determined</td>
</tr>
<tr>
<td></td>
<td>Performance on individual traits: 37.5% (3 of 8)</td>
<td>• Pensions: 46.67%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Conclusion: Objective not wholly satisfied</td>
<td>• Leases: 69.17%</td>
<td></td>
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<tr>
<td></td>
<td>ABC/ABM: 87.78%</td>
<td>• Cash Flow Statement: 67.67%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Relevant Costs: 77.56%</td>
<td>• Earnings per share: 47.50%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>CVP Analysis: 79.5%</td>
<td>• Other Comprehensive Income: 54.17%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accounting Changes: 69.17%</td>
<td></td>
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</tr>
<tr>
<td><strong>SLO No. 1b</strong></td>
<td>Method: MC Questions</td>
<td>• Bonds Payable: 44.17%</td>
<td></td>
</tr>
<tr>
<td>Students will understand concepts related to cost accounting (ACCT 302)</td>
<td>Overall mean: 81.4%</td>
<td>• EPS: 36.67%</td>
<td>To be determined</td>
</tr>
<tr>
<td></td>
<td>Performance on individual traits: 100% (3 of 3)</td>
<td>• Dividends Payable: 40.00%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Conclusion: Objective wholly satisfied</td>
<td>• Deferred Taxes: 48.33%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ABC/ABM: 87.78%</td>
<td>• Pensions: 50.83%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Relevant Costs: 77.56%</td>
<td>• Leases: 60.00%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>CVP Analysis: 79.5%</td>
<td>• Cash Flows: 53.33%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accounting Changes: 69.17%</td>
<td>• ROE: 33.33%</td>
<td></td>
</tr>
<tr>
<td><strong>SLO No. 1c</strong></td>
<td>To Be Assessed</td>
<td></td>
<td></td>
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<tr>
<td>Students will understand concepts related to income taxes (ACCT 308)</td>
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<tr>
<td><strong>SLO No. 2a</strong></td>
<td>Method: MC Questions</td>
<td>• Treasury Stock: 75.83%</td>
<td></td>
</tr>
<tr>
<td>Students will identify key issues, think critically, and apply analytical solutions to situations related to financial accounting and reporting (ACCT 301B)</td>
<td>Overall mean: 44.5%</td>
<td>• Deferred Taxes: 84.80%</td>
<td>To be determined</td>
</tr>
<tr>
<td></td>
<td>Performance on individual traits: 0% (0 of 9)</td>
<td>• Pensions: 46.67%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Conclusion: Objective not wholly satisfied</td>
<td>• Leases: 69.17%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ABC/ABM: 87.78%</td>
<td>• Cash Flow Statement: 67.67%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Relevant Costs: 77.56%</td>
<td>• Earnings per share: 47.50%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>CVP Analysis: 79.5%</td>
<td>• Other Comprehensive Income: 54.17%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accounting Changes: 69.17%</td>
<td></td>
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<td>Learning Objective</td>
<td>Overall Outcome Analysis</td>
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<td>Closing the Loop/Recommendations</td>
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<tr>
<td><strong>SLO No. 2b</strong></td>
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</tbody>
</table>
| Students will identify key issues, think critically, and apply analytical solutions to situations related to cost accounting (ACCT 302) | • **Method:** MC Questions  
• **Overall mean:** 83.2%  
• **Performance on individual traits:** 100% (4 of 4)  
• **Conclusion:** Objective wholly satisfied | • **Job Costing:** 88.64%  
• **Standard Cost/Budget Variance:** 75.00%  
• **CVP Analysis:** 88.07%  
• **ABC/ABV:** 79.55% | **To be determined** |
| **SLO No. 2c**     |                          |                        |                                  |
| Students will identify key issues, think critically, and apply analytical solutions to situations related to income taxes (ACCT 308) | **To Be Assessed** |                        |                                  |
| **SLO No. 3**      |                          |                        |                                  |
| Students will exhibit effective written communication skills (ACCT 301A) | **To Be Assessed** |                        |                                  |
| **SLO No. 4**      |                          |                        |                                  |
| Students will demonstrate the ability to identify ethical dilemmas and to suggest an appropriate course of action for resolution (ACCT 301A) | **To Be Assessed** |                        |                                  |
| **SLO No. 5**      |                          |                        |                                  |
| Students will demonstrate knowledge of current and emerging technology applicable to the accounting profession (ACCT 307) | **To Be Assessed** |                        |                                  |