

Business Administration: Concentration in Accounting (BBA)

Mission


The Bachelor of Business Administration degree with a concentration in accounting has two aims: (1) to prepare graduates with a broad understanding of the theory and practice of accounting, and (2) to enable them to develop technical competence so that they can analyze, assess, modify and create useful accounting information for the users of that information.

Academic Year 2023-2024

Business Administration: Accounting (BBA) Learning Outcomes

PLO 1: Critical Thinking and Reasoning ; Communication **MET**

Upon completion, graduates with a bachelor’s degree in Business Administration with a concentration in Accounting will be able to recognize relevant accounting standards and pronouncements applicable in a given task or situation relating to the preparation, presentation, and reporting of information to solve Accounting Problems.

MEASURES	RESULTS	ACTIONS
<p>Chapter 13 Accounting for Partnerships Exam</p> <p>The assessment activity addressed the following: Partnerships: Characteristics, Formation, and Accounting for Activities</p> <p>Direct - Exam (Course)</p> <p><i>Advanced Accounting: ACCT 3388</i></p> <p>Target</p> <p>80% of the students will achieve a score of 70% or better.</p>	<p>MET</p> <p>Chapter 13 Accounting for Partnerships Exam</p> <p>■ Exceeded</p>  <p>0% 100%</p> <p><i>Values are not shown when too close to each other. Click or use arrow keys to see details.</i></p> <p>Exceeded: 100%</p> <p>Met Total: 100%</p> <p>Not Met Total:</p> <p>Summary</p> <p>Final Results (May 2024)</p> <p>As of May 2024, for the 2023-2024 Academic year, the 2 students (100%) who completed the Chapter 13 Accounting for Partnerships Exam scored above 70%. The target was met.</p> <p>Chapter 13 Homework Quiz Student Analysis Report.csv</p> <p>Analysis</p> <p>Final Analysis (May 2024)</p> <p>Based on the results, the 2 students (100%) who completed the Chapter 13 Accounting for Partnerships Exam scored above 70%. The students’ performance indicated some improvement in preparation of a journal entry, calculation of investment division, calculation of distribution to each partner and calculation of profit and loss distribution. The faculty attribute this achievement to the assignment of Accounting for Partnerships projects and quizzes in the Advanced Accounting course during the 2023-2024 academic year. The students however demonstrated</p>	<p>Other - [Final Action Plan for the Measure (May 2024)]</p> <p>COMPLETE</p> <p>This measure was met, and collectively, this measure is still suitable to assess this outcome. To ensure that the students’ performance in clearly articulating and understanding of articles of co-partnership is enhanced, the following actions were decided among department faculty to be implemented in Spring of 2025.</p> <ol style="list-style-type: none"> 1. Students will be required to complete group projects with a focus on articles of co-partnership in the Advanced Accounting course. 2. The department will still incorporate additional quizzes on articles of co-partnership in the Advanced Accounting course. Furthermore, for every question a student answers incorrectly in these quizzes, students will be required to research their incorrect responses and resubmit the correct response after every quiz/exam. The expectation is that this iterative process should help students better identify their points of weakness with Access Control and Security Tools and have a better understanding of these areas. <p>Recommended Due Date: 05/31/2024</p>

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	deficiencies in knowledge of articles of co-partnership.	
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General Outcome Actions

ACTIONS
<p>Other - [Final Action Plan for the Outcome (May 2024)]</p> <p>COMPLETE</p> <p>The department will maintain the current outcome for this assessment period.</p> <p>Recommended Due Date: 05/31/2024</p>

Conclusion

Based on the results for the 2023-2024 academic year, this outcome was met.

PLO 2: Critical Thinking and Reasoning ; Communication MET

Upon completion, graduates with a bachelor's degree in Business Administration with a concentration in Accounting will be able to perform comprehensive financial analysis in the business context.

MEASURES	RESULTS	ACTIONS
<p>Department Comprehensive Exam</p> <p>Department Examination for all graduates.</p> <p>Indirect - Other</p> <p>Target</p> <p>70% of the students will earn a 70% or greater on the assessment measure.</p>	<p style="color: #007060;">MET</p> <p>Department Comprehensive Exam</p> <p>■ Exceeded ■ Met</p> <p>0% 100%</p> <p><small>Values are not shown when too close to each other. Click or use arrow keys to see details.</small></p> <p>Exceeded: 67%</p> <p>Met: 33%</p> <p>Met Total: 100%</p> <p>Not Met Total:</p> <p>Summary</p> <p>Final Results (May 2024)</p> <p>As of May 2024, for the 2023-2024 Academic year, the three (3) students (100%) who completed the Accounting departmental comprehensive exam scored above 70%. The target was met.</p> <p>Analysis</p> <p>Final Analysis (May 2024)</p> <p>Based on the results, the 3 students (100%) who completed the departmental comprehensive exam scored above 70%.</p>	<p>Other - [Final Action Plan for the Measure (May 2024)]</p> <p>COMPLETE</p> <p>This measure was met, and collectively, this measure is still suitable to assess this outcome. To ensure that the student's performance in explaining the differences between bonds and capital stock, account for capital stock and, paid-in capital is enhanced, the following actions were decided among department faculty to be implemented during the 2024-2025 Academic year.</p> <ol style="list-style-type: none"> Students will be required to work on additional tutoring sessions with faculty in the department of accounting. The department will incorporate additional assignments and quizzes in Principles of accounting I and II with an emphasis on the differences between bonds and capital stock, account for capital stock and, paid-in capital. Furthermore, for every question a student answers incorrectly in these quizzes, students will be required to research their incorrect responses and resubmit the correct response after every quiz/exam. The expectation is that this iterative process should help students better identify their points of weakness with Access Control and Security Tools and have a better understanding of these areas.

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	<p>The students' performance indicated some improvement in identifying and analyzing accounting transactions of a merchandising company, discussing activity-based costing method and just-in-time principles. The students were able to analyze the inventory evaluation methods under each inventory systems and, analyze long-term liabilities. However, the students demonstrated deficiencies in explaining the differences between bonds and capital stock, account for capital stock and, paid-in capital.</p>	
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General Outcome Actions

ACTIONS
<p>Other - [Final Action Plan for the Outcome (May 2024)]</p> <p>COMPLETE</p> <p>The department will maintain the current outcome for this assessment period.</p> <p>Recommended Due Date: 05/31/2024</p>

Conclusion

Based on the results for the 2023-2024 academic year, this outcome was met.

PLO 3: Critical Thinking and Reasoning MET

Upon completion, graduates with a bachelor's degree in Business Administration with a concentration in Accounting will be able to apply federal tax laws and procedures to individuals and businesses.

MEASURES	RESULTS	ACTIONS
<p>Tax Return Project</p> <p>Individual Tax return Project - Through the completion of a written and orally presented that is judged satisfactory (having a point score of 75% or above) using a standardized rubric.</p> <p>Direct - Other</p> <p><i>Income Tax Procedures: Individual: ACCT 2377</i></p> <p>Target</p> <p>To meet this measure, 80% of students will score 75% or better on the assessment/assignment.</p>	<p>MET</p> <p>Tax Return Project</p> <p>■ Exceeded ■ Met</p> <p>0% 100%</p> <p><i>Values are not shown when too close to each other. Click or use arrow keys to see details.</i></p> <p>Exceeded: 67%</p> <p>Met: 33%</p> <p>Met Total: 100%</p> <p>Not Met Total:</p> <p>Summary</p> <p>Final Results (May 2024)</p> <p>As of May 2024, for the 2023-2024 Academic year, the three (3) students (100%) who completed the Individual Tax</p>	<p>Other - [Final Action Plan for the Measure (May 2024)]</p> <p>Not Started</p> <p>This measure was met, and collectively, this measure is still suitable to assess this outcome. To ensure that the student's performance in determining deductions such as employee and self-employed-related expenses is enhanced, the following actions were decided among department faculty to be implemented during the 2024-2025 Academic year.</p> <ol style="list-style-type: none"> Students will be required to work on additional tutoring sessions with faculty in the department of accounting. The department will incorporate additional income tax return assignments and projects in the Individual Income Tax course (ACCT 2377). By completing multiple income tax return assignments and projects prior to the final income tax return project, students will have a better grasp of income tax return concepts including deductions such as

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	<p>return project scored above 75%. The target was met.</p> <p>Analysis</p> <p>Final Analysis (May 2024)</p> <p>Based on the results, the 3 students (100%) who completed the Individual Tax return project scored above 75%. The students were proficient in working with the Tax law, using tax formulas and tax determination, concepts and inclusion of Gross income, depreciation, cost recovery, amortization, and depletion. However, the students demonstrated deficiencies in determining deductions such as employee and self-employed-related expenses.</p>	<p>employee and self-employed-related expenses.</p> <p>Recommended Due Date: 05/31/2024</p>
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General Outcome Actions

ACTIONS
<p>Other - [Final Action Plan for the Outcome (May 2024)]</p> <p>COMPLETE</p> <p>The department will maintain the current outcome for this assessment period.</p> <p>Recommended Due Date: 05/31/2024</p>

Conclusion

Based on the results for the 2023-2024 academic year, this outcome was met.