Mission

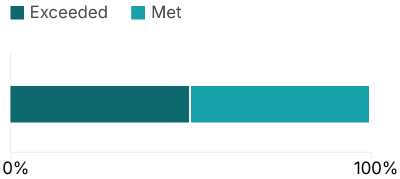
The Bachelor of Business Administration degree with a concentration in accounting has two aims: (1) to prepare graduates with a broad understanding of the theory and practice of accounting, and (2) to enable them to develop technical competence so that they can analyze, assess, modify and create useful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

Academic Year 2024-2025

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
Chapter 13 Accounting for Partnerships Exam The assessment activity addressed the following: Partnerships: Characteristics, Formation, and Accounting for Activities Direct - Exam (Course) *Advanced Accounting: ACCT 3388* **Target** 80% of the students will achieve a score of 70% or better.	MET Chapter 13 Accounting for Partnerships Exam  *Values are not shown when too close to each other. Click or use arrow keys to see details.* Exceeded: 50% Met: 50% Met Total: 100% Not Met Total: **Summary** **Final Results (May 2025)** As of May 2025, for the 2024-2025 Academic year, the 2 students (100%) who completed the Chapter 13 Accounting for Partnerships Exam scored above 70%. The target was met. **Analysis** **Final Analysis (May 2025)** 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 their knowledge of articles of co-partnership and in calculation of distribution to each. The faculty attribute this achievement to the assignment of articles of co-partnership and quizzes in the Advanced Accounting course during the 2024-2025 academic year. The students however demonstrated deficiencies in differentiating among the accounting	**Other - [Final Action Plan for the Measure (May 2025)]** COMPLETE This measure was met, and collectively, this measure is still suitable to assess this outcome. To ensure that the students' performance in differentiating among the accounting methods used for investments, based on the level of common stock ownership in another company is enhanced, the following actions were decided among department faculty to be implemented in Spring of 2026. 1. Students will be required to complete group projects with a focus on differentiating among the accounting methods used for investments, based on the level of common stock ownership in another company and, demonstrating the worksheet procedures needed to eliminate the investment account in the Advanced Accounting course. 2. The department will still incorporate additional quizzes on differentiating among the accounting methods used for investments, based on the level of common stock ownership in another company 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 differentiating among the accounting methods used for investments, based on the level of common stock ownership in another company and have a better understanding of these areas. Recommended Due Date: 05/30/2025

methods used for investments, based on the level of common stock ownership in another company and, demonstrating the worksheet procedures needed to eliminate the investment account.

General Outcome Actions

ACTIONS

Other - [Final Action Plan for the Outcome (May 2025)]

COMPLETE

The department will maintain the current outcome for this assessment period.

Recommended Due Date: 05/30/2025

Conclusion

Based on the results for the 2024-2025 academic year, this outcome was met.

PLO 3: Critical Thinking and Reasoning NOT 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

Tax Return Project

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.

Direct - Other

Income Tax Procedures: Individual: ACCT 2377

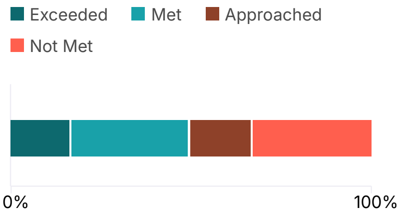
Target

To meet this measure, 80% of students will score 75% or better on the assessment/assignment.

RESULTS

NOT MET

Tax Return Project



Exceeded:	17%
Met:	33%
Approached:	17%
Not Met:	33%
Met Total:	50%
Not Met Total:	50%

Summary

Final Results (May 2025)
As of May 2025, for the 2024-2025 Academic year, of the six (6) students the who completed the Individual Tax return project, three (3) students (50%) scored above 75%, one (1) student (17%) scored above 70% and two (2) students (33%) scored below 70%. The target was not met.

Analysis

ACTIONS

Other - [Final Action Plan for the Measure (May 2025)]

COMPLETE

This measure was not met, and collectively, this measure is still suitable to assess this outcome. To ensure that the student's performance in determining the extent to which receipts can be excluded under the tax benefit rule is enhanced, the following actions were decided among department faculty to be implemented during the 2025-2026 Academic year.

1. The department will incorporate additional assignments and projects requiring the determination of the extent to which receipts can be excluded under the tax benefit rule and the identification of tax planning strategies for obtaining the maximum benefit from exclusions in the Individual Income Tax course (ACCT 2377). By completing multiple assignments and projects of this nature prior to the final income tax return project, students will have a better grasp of these income tax return concepts.

2. Students will be required to work on additional tutoring sessions with faculty in the department of accounting.

Recommended Due Date: 05/30/2025

	Final Analysis (May 2025) Based on the results, of the six (6) students the who completed the Individual Tax return project, three (3) students (50%) scored above 75%, one (1) student (17%) scored above 70% and two (2) students (33%) scored below 70%. The students were proficient in determining deductions such as employee and self-employed-related expenses. However, the students demonstrated deficiencies in determining the extent to which receipts can be excluded under the tax benefit rule and in identifying tax planning strategies for obtaining the maximum benefit from exclusions.	

General Outcome Actions

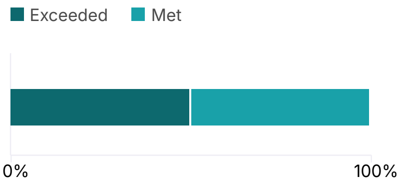
ACTIONS
Other - [Final Action Plan for the Outcome (May 2025)] COMPLETE The department will maintain the current outcome for this assessment period. Recommended Due Date: 05/30/2025

Conclusion

Based on the results for the 2024-2025 academic year, this outcome was not met.

PLO 4: Critical Thinking and Reasoning; Ethics/Social Responsibility MET

Upon completion, graduates with a bachelor’s degree in Business Administration with a concentration in Accounting will be able to describe and explain the ethical and social responsibilities of accountants in ensuring the integrity of financial information

MEASURES	RESULTS	ACTIONS
Ethics and Social Responsibility Responsibility Assignment End of the program will be submitted Project report writing & Oral presentation. ACCT 4311 (Auditing 1) & BUSI 4355 (Business Ethics). Direct - Exam (Course) *Auditing: ACCT 4311* **Target** To meet this measure, 80% of students will score 75% or better on the assessment/assignment.	MET Ethics and Social Responsibility Responsibility Assignment  *Values are not shown when too close to each other. Click or use arrow keys to see details.* Exceeded: 50% Met: 50% Met Total: 100% Not Met Total: **Summary**	**Other - [Final Action Plan for the Measure (May 2025)]** COMPLETE This measure was met, and collectively, this measure is still suitable to assess this outcome. To ensure that the student's performance in in describing implications for auditors of instances of fraudulent financial reporting and related fraud findings is enhanced, the following actions were decided among department faculty to be implemented during the 2025-2026 Academic year. 1. The department will incorporate additional assignments in the Auditing course with an emphasis on the description of the implications for auditors of instances of fraudulent financial reporting and related fraud findings. Furthermore, for every question a student answers incorrectly in these assignments, students will be required to research their incorrect responses and

	Final Results (May 2025) As of May 2025, for the 2024-2025 Academic year, the 2 students (100%) who completed the assessment/assignment scored above 75%. The target was met. **Analysis** **Final Analysis (May 2025)** Based on the results, the 2 students (100%) who completed the assessment/assignment scored above 75%. The students' performance indicated some improvement in describing decision makers' needs for reliable financial and internal control information, and in discussing how a financial statement audit helps meet those needs. The students were also able to define audit quality and list drivers of audit quality provided in the Financial Reporting Council's Audit Quality Framework. However, the students demonstrated deficiencies in describing implications for auditors of instances of fraudulent financial reporting and related fraud findings.	resubmit the correct response after every assignment. The expectation is that this iterative process should help students better identify their points of weakness in in describing implications for auditors of instances of fraudulent financial reporting and related fraud findings and have a better understanding of these areas. 2. Students will be required to work on additional tutoring sessions with faculty in the department of accounting. Recommended Due Date: 05/30/2025

General Outcome Actions

ACTIONS
Other - [Final Action Plan for the Outcome (May 2025)] COMPLETE The department will maintain the current outcome for this assessment period. Recommended Due Date: 05/30/2025

Conclusion

Based on the results for the 2024-2025 academic year, this outcome was met.