Mission

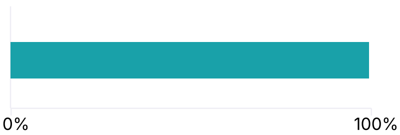
The Bachelor of Business Administration degree with a concentration in accounting has two aims: (1) to prepare graduates with a broad understanding of the theory and practice of accounting, and (2) to enable them to develop technical competence so that they can analyze, assess, modify and create useful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

Academic Year 2025-2026

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 Met  *Values are not shown when too close to each other. Click or use arrow keys to see details.* Met: 100% Met Total: 100% Not Met Total: **Summary** **Final Results (May 2026)** As of May 2026, for the 2025-2026 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 2026)** 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 differentiating among the accounting methods used for investments, based on the level of common stock ownership in another company. The faculty attribute this achievement to students' completion of group projects and quizzes based 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	**Other - [Final Action Plan for the Measure (May 2026)]** COMPLETE This measure was met, and collectively, this measure is still suitable to assess this outcome. To ensure that the students' performance in business combinations and mergers., the following actions were decided among department faculty to be implemented in Fall of 2027. 1. Students will be required to complete group projects with a business combinations and mergers. in the Advanced Accounting course. 2. The department will still incorporate additional quizzes on business combinations and mergers. 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: 05/30/2026

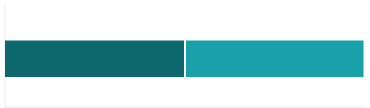
	eliminate the investment account in the Advanced Accounting course which was taught during the 2025-2026 Fall semester. The students however demonstrated deficiencies in business combinations and mergers.	

General Outcome Actions

ACTIONS
Other - [Final Action Plan for the Outcome (May 2026)] COMPLETE The department will maintain the current outcome for this assessment period. Recommended Due Date: 05/30/2027

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
Departmental Comprehensive Examination All ACCT courses are aligned with this PLO (ACCT 2377, ACCT 3310, ACCT 3311, ACCT 3322 , ACCT 3355, ACCT 3388, ACCT 4311 , ACCT 4366); however, course-embedded activities are not a part of this measure. Direct - Exam (Course) **Target** 80% of the students will achieve a score of 70% or better in the Departmental Comprehensive Exam developed by the Accounting Department..	MET Departmental Comprehensive Examination Exceeded Met  0% 100% *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 2026)** As of May 2026, for the 2025-2026 Academic year, the 2 students (100%) who completed the Accounting Departmental Comprehensive Exam scored above 75%. The target was met. **Analysis** **Final Analysis (May 2026)** Based on the results, the 2 students (100%) who completed the	**Other - [Final Action Plan for the Measure (May 2026)]** 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 consolidated financial statements is enhanced, the following actions were decided among department faculty to be implemented during the 2026-2027 Academic year. 1. The department will incorporate additional assignments in the Cost Accounting course with an emphasis on the description budgeting and budgetary control. Furthermore, for every question a student answers incorrectly in these assignments, students will be required to research their incorrect responses and 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: 05/30/2026

	assessment/assignment scored above 75%. The students' performance indicated some improvement in describing implications for auditors of instances of fraudulent financial reporting and related fraud findings. However, the students demonstrated deficiencies in describing budgeting and budgetary control	

General Outcome Actions

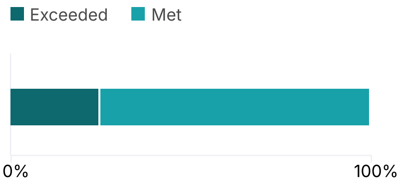
ACTIONS
Other - [Final Action Plan for the Outcome (May 2026)] COMPLETE The department will maintain the current outcome for this assessment period.

Conclusion

Based on the results for the 2025-2026 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
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.	MET Tax Return Project  *Values are not shown when too close to each other. Click or use arrow keys to see details.* Exceeded: 25% Met: 75% Met Total: 100% Not Met Total: **Summary** **Final Results (May 2026)** As of May 2026, for the 2025-2026 Academic year, the eight (8) students the who completed the Individual Tax return project, scored above 75%. The target was met. **Analysis**	**Other - [Final Action Plan for the Measure (May 2026)]** COMPLETE This measure was met, and collectively, this measure is still suitable to assess this outcome. To ensure that the student's performance in property transactions and capital gains is enhanced, the following actions were decided among department faculty to be implemented during the 2026-2027 Academic year. 1. The department will incorporate additional assignments and projects requiring the evaluation of property transactions and capital gains. in the Individual Income Tax course (ACCT 2377). By completing multiple assignments and projects of this nature prior to the Preliminary 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: 05/30/2026

	Final Analysis (May 2026) Based on the results, of the eight (8) students the who completed the Individual Tax return project, two (2) students (25%) scored above 80% and six (6) students (75%) scored above 75%. The students were proficient 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. However, the students demonstrated deficiencies in property transactions and capital gains.	

General Outcome Actions

ACTIONS
Other - [Final Action Plan for the Outcome (May 2026)] COMPLETE The department will maintain the current outcome for this assessment period.

Conclusion

Based on the results for the 2025-2026 academic year, this outcome was met.

Assessment Report Summary

PLO1

Final Results (May 2026)

As of May 2026, for the 2025-2026 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 2026)

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 differentiating among the accounting methods used for investments, based on the level of common stock ownership in another company.
The faculty attribute this achievement to students' completion of group projects and quizzes based 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 which was taught during the 2025-2026 Fall semester. The students however demonstrated deficiencies.

PLO2

Final Results (May 2026)

As of May 2026, for the 2025-2026 Academic year, the 2 students (100%) who completed the Accounting Departmental Comprehensive Exam scored above 75%. The target was met.

Analysis

Final Analysis (May 2026)
Based on the results, the 2 students (100%) who completed the assessment/assignment scored above 75%. The students' performance indicated some improvement in describing implications for auditors of instances of fraudulent financial reporting and related fraud findings. However, the students demonstrated deficiencies in describing budgeting and budgetary control.

PLO3

Final Results (May 2026)

As of May 2026, for the 2025-2026 Academic year, the eight (8) students the who completed the Individual Tax return project, scored above 75%. The target was met.

Analysis

Final Analysis (May 2026)

Based on the results, of the eight (8) students the who completed the Individual Tax return project, two (2) students (25%) scored above 80% and six (6) students (75%) scored above 75%. The students were proficient 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. However, the students demonstrated deficiencies in property transactions and capital gains.