



**Name of the Undergraduate Degree Program**

**Bachelor of Accounting**

**Mission Statement**

This program provides students with the knowledge and skills necessary to enter the fields of public, private sector, corporate and governmental accounting, or to pursue advanced degrees in accounting, business or law.

**Student Learning Outcomes**

**FIU Accounting graduates should be able to achieve the following:**

Content/Discipline Knowledge	Direct Measures
<p><b>Management-Specific Functional Knowledge &amp; Skills</b> These outcomes relate to expectations for learning accomplishment in areas that directly relate to management tasks and form the business portion of degree requirements. Students will demonstrate the core functional knowledge and skills to enter and sustain a career in business/accounting.</p>	<p>All Faculty who teach in each Undergraduate core course were asked to identify questions that assess what students should know and be able to do upon graduation. Questions were collated into a single core exit exam. Students should score a minimum overall criteria which represents the percentage of questions that should be answered correctly to meet the assessment standards identified by the Faculty. The criteria is set as follows: students should earn at least 60% or higher in questions related to 8 core and 2 pre-core courses.</p> <p>Method:</p> <p>An exit exam has been administered in MAN 4720 which is identified as the Capstone course for Business and Accounting majors. A random sample of Accounting major students is identified and assessed.</p>
<p><b>Major Specific</b> Students will demonstrate functional skills and knowledge in the study of business as delineated in the outcomes for their accounting major as follows:</p>	
<p>Prepare and interpret financial statements for business, non-profit, and government enterprises.</p>	<p>All Faculty who teach in the School of Accounting were asked to identify questions that assess what students should know and be able to do upon graduation. Questions were collated into a single exit exam. Students should score a minimum of 65% which represents the percentage of questions that should be answered correctly to meet the assessment standards identified by the Faculty.</p>
<p>Use accounting data to evaluate performance and enable decision making.</p>	<p>Overall 65%</p> <p>Method:</p>
<p>Describe the principles related to the design, integrity, and effectiveness of accounting information systems.</p>	<p>Over the last several years, a multiple choice standardized exit exam comprised of 60 questions (approximately 10 allocated to each learning outcome) has been administered to all students registered in ACG 4651 (Auditing). ACG 4651 has been identified as the capstone class in the Bachelor of Accounting exit exam. The criteria is as following:</p>
<p>Understand the role of auditing in society, including auditing procedures and reporting requirements.</p>	<p>Overall – 65%</p> <p>LO1- 61%</p>
<p>Apply the federal taxation of individuals, corporations and partnerships.</p>	<p>LO2 – 61%</p> <p>LO3 – 65%</p> <p>LO4 – 70%</p>
<p>Analyze the legal, ethical and legislative constructs which govern the conduct of business.</p>	<p>LO5 – 68%</p> <p>LO6 – 65%</p>

<p>Students will be able to apply knowledge on political, legal, economic, and cultural country differences to develop competitive strategies in foreign, regional, and global markets.</p>	<p>Students taking the assessment will score at or above "acceptable" based on a rubric which numerically assesses whether they can identify 10 global factors, recognize the importance of these different factors in a global business environment and formulate recommendations in addressing the issues. The rubric categories include identification of factors, and the importance of factors to decision making. Students may receive 2 points (excellent), 1 point (acceptable), or 0 (did not meet expectations) in each category for each of the 10 factors. Faculty Review Panels comprising two Faculty members who teach in the College of Business assess all majors who take this assessment.</p> <p>Minimum Criteria for success  A 40 point rubric will be used to assess the essays, cases, projects etc. All of these artifacts will be rated at 18 or higher where:  0 - 17 = "unacceptable"  18 – 31 = "acceptable"  32 - 40 = "outstanding"</p> <p>Method:  A random sample of at least 10% of the graduating class of students write an essay, which assesses their knowledge, skills and attitudes in dealing with issues identified in a global scenario. The essay is administered online, to students in MAN 4720, the capstone course in the undergraduate business program, in lieu of the major or core exit exam. Some of the students who take MAN 4720 are identified as majoring in Accounting and the rest in the other 7 Majors. The results are presented here for Accounting majors. To ensure ease in reading, the samples were typed by students registered in the online sections and who were not graduating in the specific semester. The students were informed that the samples would undergo extensive tests to eliminate academic misconduct and several tools were utilized to ensure the integrity of this process.</p>
<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Identify and analyze material factors that are involved in business problems</li> <li>• Determine and apply relevant frameworks from Accounting, Finance, Decision Sciences, Marketing, and Management to address business problems</li> <li>• Determine and apply appropriate problem-solving techniques to business problems</li> <li>• Integrate knowledge across business disciplines to formulate decisions.</li> </ul>	<p>Students taking the assessment will score at or above "meets expectations" or "acceptable." The assessment includes ten quantitative analytical questions. A formula sheet has been provided at the end of assessment, and students are allowed to use calculator. Students may receive points from 0 to 10. If students received points 6 or more, they were noted as meet expectations, and if students received points 5 or lower, they were noted as not meet expectations.</p> <p>Method</p> <p>A quantitative analytical exercise was administered to a sample of students in MAN 4720, which is an Undergraduate capstone required course in the College of Business Administration, in lieu of the major, core exit exam or other curricula assessments. Students were chosen randomly from all students registered in two sections of MAN 4720 and who were not graduating in IB, MAN, and HRM majors in this semester, to ensure a sample size of at least 10% of the graduating class. The sample was made up of Accounting majors as well as non-Accounting majors. The results are presented for the ACG majors here.</p>
<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Recognize ethical dilemmas</li> <li>• Evaluate how stakeholders will be affected by various possible solutions to ethical dilemmas</li> <li>• Make ethical decisions</li> <li>• Provide a rationale for their decisions.</li> </ul>	<p>Students taking the assessment will score at or above "acceptable." Faculty Review Panels comprising two Faculty members who teach in the College of Business assess all majors who take this assessment. Students were assessed on whether they were able to identify the ethical dilemma and stakeholders, analyze the possible alternatives and consequences and on the rationale provided for a recommended decision. Total points possible are 10, with acceptable scores being greater than 7.</p> <p>Method</p> <p>A scenario assessment embedded in all sections of the required BUL 4320 course (usually taken by ACG students) which assesses their knowledge, skills and attitudes in dealing with an ethical dilemma. A random sample of at least 10% of the Graduating class is assessed by 2 Faculty Review Panels. Generally there is a high level of inter-rater reliability; however, where ever there is a lack of consensus among the two members of a Faculty Review Panel, it is re-assessed by the second Faculty Review Panel.</p>

<p>Students will be able to use information technology as a tool to do essential business tasks. This includes:</p> <ul style="list-style-type: none"> <li>• Create documents, presentations, and spreadsheets</li> <li>• Use the web to find information and/or create web pages</li> <li>• Recall the meaning of concepts and terminology related to hardware, software, and networks</li> </ul>	<p>Students taking the assessment will score at or above "acceptable" based on a national benchmark.</p> <p>Method</p> <p>The Information Technology (IT) assessment consists of three exams, each testing an Office 2007 application (Excel 2007, PowerPoint 2007, and Word 2007). All three exams are administered in myitlab.com, a simulation environment that automatically grades student performance in completing tasks within the simulated application interface. Eligible students are asked to complete all three exams. The sample is chosen from two sections of MAN 4720, the capstone class in Business Administration taken by all Accounting majors. All students who have not yet completed all the requirements of the MAN, HR and IB majors are administered the IT assessment in these two sections. The sample size varies slightly among exams because some students are unable to complete all three exams in the assigned time frame. Each exam takes between 1 to 2 hours to complete. The myitlab simulation tool grades student performance on a percentage scale. These results are then summarized to indicate the percentage of students that scored 60% or higher across each of the three dimensions. This exam is developed and processed online by Prentice Hall at www.myitlab.com.</p>
<p>Students will demonstrate functional skills and knowledge in the study of business as delineated in the Outcomes for the core subjects.</p>	<p>The average score of the sample for each course assessed in the core test should be 70%.</p> <p>Method</p> <p>An exit exam is administered to a random sample of students in MAN 4720, which is the capstone course in undergraduate business program. Students are evaluated using a standardized exit exam with 100 test items or approximately 10 pertaining to each core course in the Undergraduate major in Business and Accounting. Results are presented for the students identified as Accounting majors. Students scoring 70% or higher in the exam have answered 70% of the test items answered correctly and are identified as having "met expectations". The average scores are collected for each set of questions accredited to each core course as well as the overall core exit exam.</p>
<p><b>Critical Thinking</b></p>	<p><b>Direct Measures</b></p>
<p>Students will be able to apply critical thinking skills to complex business problems. This includes:</p> <ul style="list-style-type: none"> <li>• Analyzing complex business problems, particularly ill-structured ones (i.e., business problems with no "right answer").</li> <li>• Identifying and evaluating relevant issues and information</li> <li>• Generating and evaluating possible solutions to the problems</li> <li>• Recommending solutions based on a well-reasoned rationale</li> <li>• Communicating their thought processes to others.</li> </ul>	<p>Students taking the assessment will score at or above "competent" based on a rubric which numerically assesses their critical thinking skills in terms of ability to analyze complex information, respond to unexpected demands and formulate well-reasoned recommendations. Faculty Review Panels comprising two Faculty members who teach in the College of Business assess all majors who take this assessment. The rubric categories include Identifying and summarizing the problem/question at issue, Identifying and assessing the quality of supporting data/evidence, Identifying and considering the influences of the context on the issue, Demonstrates higher level thinking by interpreting the author's meaning or potential bias, and Identifying and evaluating conclusions, implications, and consequences. The students may receive points from 0 to 20. If students received points higher than 11, they were noted as "competent".</p> <p>Minimum Criteria for success  A 20 point rubric will be used to assess the essays, cases, projects etc. All of these artifacts will be rated at 18 or higher where:  1- 5 = "beginning"  6- 10 = "developing"  11-15 = "competent"  16-20 = "accomplished"</p> <p>Method:  A random sample of at least 10% of the graduating class of students write an essay, which assesses their knowledge, skills and attitudes in dealing with issues identified in a global scenario. The essay is administered online, to students in MAN 4720, the capstone course in the undergraduate business program, in lieu of the major or core exit exam. Some of the students who take MAN 4720 are identified as majoring in Accounting and the rest in the other 7 Majors. The results are presented here for Accounting majors. To ensure ease in reading, the samples were typed by students registered in the online sections and who were not graduating in the specific semester. The students were informed that the samples would undergo extensive tests to eliminate academic misconduct and several tools were utilized to ensure the integrity of this process.</p>

Oral and Written Communication	Direct Measures
<p>Students will individually and collaboratively formulate, structure, support, deliver, receive, evaluate, and adapt written messages, including: writing effective business correspondence using various types of media and technology.</p>	<p>Students taking the assessment will score "competent" or better based on a rubric which numerically assesses their business writing skills in terms of format, organization, language, spelling, grammar and punctuation. The rubric categories include meaning &amp; developing, organization, language, and conventions. Students may receive 3 points (accomplished), 2 points (competent), 1 point (developing) or 0 (beginning) in each category, with a maximum of 12 points. If students receive points higher than 8 they were noted as "met expectations". Faculty Review Panels comprising two Faculty members who teach in the College of Business assess all majors who take this assessment.</p> <p>Minimum Criteria for success A 12 point rubric will be used to assess the oral presentations of group projects. Expectations are that all individual students assessed will be rated at "competent" or better in each of the 4 categories. The overall score is presented where: 0- 3 = "beginning" 4- 7 = "developing" 8-10 = "competent" 11-12 = "accomplished"</p> <p>Method:</p> <p>A random sample of at least 10% of the graduating class of students write an essay, which assesses their written communication skills and attitudes in dealing with issues identified in a global scenario. The essay is administered online, to students in MAN 4720, a capstone course in undergraduate business program, in lieu of the major or core exit exam. Some of the students who take MAN 4720 are identified as majoring in Accounting and the rest in the other 7 Majors. The results are presented here for Accounting majors.</p> <p>To ensure ease in reading, the samples were typed by students registered in the online sections and who were not graduating in the specific semester. The students were informed that the samples would undergo extensive tests to eliminate academic misconduct and several tools were utilized to ensure the integrity of this process.</p>
<p>Students will individually and collaboratively formulate structure, support, deliver, receive, evaluate, and adapt oral messages: using pronunciation, grammar, nonverbal communication, and articulation appropriate to the designated audience.</p>	<p>Students taking the assessment will score at or above "expectations" based on a rubric which numerically assesses their skills in organizing, defining appropriate content, connection to the audience, and whether the student has demonstrated proficient application of standard English business grammar, style, and mechanics. The rubric categories include introduction, thesis statement, connection to audience, subject knowledge, and organization. The score on the rubric ranges from 0-15. Faculty Review Panels comprising two Faculty members who teach in the College of Business assess all majors who take this assessment.</p> <p>Minimum Criteria for success A 15 point rubric will be used to assess the oral presentations of group projects. Expectations are that all of these artifacts will be rated at "competent" or better in each of the 5 categories. The overall score is presented where: 0- 4 = "beginning" 5- 9 = "developing" 10-13 = "competent" 14-15 = "accomplished"</p> <p>Method:</p> <p>Students individually perform oral presentations in several senior level courses. A random sample of at least 10% of the work of the graduating class of students was chosen from class presentations in ACG 4201 (Financial Accounting II), an upper level required course in the major .</p>