



Name of the Undergraduate Degree Program	
<b>Bachelor of Accounting</b>	
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	
<b>FIU Accounting graduates should be able to achieve the following:</b>	
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 and accounting portions of degree requirements. Students will demonstrate the core functional knowledge and skills to enter and sustain a career in accounting.</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> <ol style="list-style-type: none"> <li>1. Prepare and interpret financial statements for business, non-profit, and government enterprises.</li> <li>2. Use accounting data to evaluate performance and enable decision making.</li> <li>3. Describe the principles related to the design, integrity, and effectiveness of accounting information systems.</li> <li>4. Understand the role of auditing in society, including auditing procedures and reporting requirements.</li> <li>5. Apply the federal taxation of individuals, corporations and partnerships.</li> <li>6. Analyze the legal, ethical and legislative constructs which govern the conduct of business.</li> </ol>	<p>All Faculty who teach courses in the Accounting major were asked to identify questions that assess what students should know and be able to do upon graduation. Questions were collated into a single standardized Assurance of Learning exam. Faculty expect that 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.</p> <p>Method:</p> <p>Over the last several years, a multiple choice standardized Assurance of Learning 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 Assurance of Learning exam. The criteria is as following:</p> <p>Students should score a minimum of 65% on average</p>

<p><b>Core Curriculum:</b> Students will demonstrate functional skills and knowledge in the study of business as delineated in the Outcomes for the core subjects.</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 standardized Assurance of learning 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 of the 9 business core and 2 pre-core courses in Accounting. The ninth business core class COM3150, Advanced Communication for Business, is assessed separately as described below.</p> <p>Method:</p> <p>An Assurance of Learning 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. Students are evaluated using a standardized Assurance of Learning exam with 100 test items or approximately 10 pertaining to each of the 8 core and two pre-core courses in the Undergraduate major in Business and Accounting. Results are collated separately 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 Assurance of Learning exam.</p>
<p><b>Global Skills:</b> 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>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 qualitative and quantitative data, and issues identified in a global scenario. The essay is administered online, to students in MAN 4720, the capstone course in the undergraduate business/accounting program. This is one of the Assurance of Learning exams administered in this class. The essay is submitted to Turnitin.com to check for plagiarism. Each essay is then evaluated by a Faculty Review Panel comprised of two/three faculty members teaching in the program who assess the essays using a rubric previously shared with the students. Some of the students who take MAN 4720 are identified as majoring in Accounting and the rest in the other 7 Majors. Accounting majors are identified and assessed separately. 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 are informed that the samples would undergo extensive tests to eliminate academic misconduct and several tools are utilized to ensure the integrity of this process.</p> <p>Minimum Criteria for success:  A 40 point rubric is used to assess the essays. All of these artifacts will be rated at 18 or higher where:  0 - 17 = "unacceptable"  18 - 31 = "acceptable"  32 - 40 = "outstanding"</p>

<p><b>Analytical Thinking Skills:</b> 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>A quantitative analytical exercise is administered to a sample of students in MAN 4720, which is an Undergraduate capstone required course in the College of Business. It is one of several types of Assurance of Learning assessments administered in this class. Students are chosen randomly from all students registered in two sections of MAN 4720 and who are 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 collated separately for ACG majors.</p> <p>The assessment includes ten quantitative analytical questions. A formula sheet has been provided at the end of assessment, and students are allowed to use a calculator. Students may receive points from 0 to 10. If students received points 6 or more, they were noted as "meeting expectations," and if students received points 5 or lower, they were noted as "not meeting expectations."</p> <p>Minimum Criteria for success: Students taking the assessment will score at or above "meets expectations."</p>
<p><b>Ethical Thinking Skills:</b> 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>A scenario assessment is embedded in all sections of the required BUL 4320 course (required of all Accounting 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 a Faculty Review Panel. 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 an additional Business Law Faculty member. Total points possible are 10, with acceptable scores being greater than 7.</p> <p>Method: Faculty Review Panels comprising two/three Faculty members who teach in the College of Business assess all majors who take this assessment. Students are 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>Students taking the assessment will score at or above "acceptable."</p>
<p><b>Information Technology Skills:</b> 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>The Information Technology (IT) assessment consists of three exams, each testing an MS Office 2010 application (Excel 2010, PowerPoint 2010, and Word 2010). 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 <a href="http://www.myitlab.com">www.myitlab.com</a>.</p> <p>Students taking the assessment will score at or above "acceptable" based on a national benchmark.</p>

Critical Thinking	Direct Measures
<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>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 qualitative and quantitative data, and 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 another type of Assurance of Learning assessment. 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 collated separately for Accounting majors. To ensure ease in reading, the samples are typed by students registered in the online sections and who are not graduating in the specific semester. The students are informed that the samples would undergo extensive tests to eliminate academic misconduct and several tools are utilized to ensure the integrity of this process. The Faculty members have been trained to administer and grade using the rubric designed for the Critical Thinking Assessment Test designed at Tennessee Tech University and supported by the National Science Foundation.</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>
Oral and Written Communication	Direct Measures
<p><b>Written Communication Skills:</b> 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>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 another Assurance of Learning assessment. 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 collated separately for Accounting majors.</p> <p>To ensure ease in reading, the samples are typed by students registered in the online sections and who are not graduating in the specific semester. The students are informed that the samples would undergo extensive tests to eliminate academic misconduct and several tools are utilized to ensure the integrity of this process.</p> <p>Minimum Criteria for success  A 12 point rubric is 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>

**Oral Communication Skills:** 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.

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 . .

Minimum Criteria for success

A 15 point rubric is 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"