

BS in Management Accounting & Analysis - BS-ACCB

Academic year 2024-2025

BS in Management Accounting & Analysis - BS-ACCB Learning OutcomesPrinciples of management accounting. **NOT MET**

Students will demonstrate knowledge of the fundamental principles of management accounting.

MEASURES	RESULTS	ACTIONS
<p>Accounting section of the Business Assessment Test (BAT).</p> <p>Accounting section of the Business Assessment Test (BAT). Students will score 70% or more on the accounting section of the BAT.</p> <p>Direct - Exam (Course)</p> <p><i>Strategic Analysis: MGMT 4370</i></p> <p>Target</p> <p>At least 80% of the students in the class will score at 70% or more on the accounting section of the BAT.</p>	<p>MET</p> <p>Accounting section of the Business Assessment Test (BAT).</p> <p>■ Met ■ Not Met</p> <p>0% 100%</p> <p>Met: 80% Not Met: 20%</p> <p>Met Total: 80% Not Met Total: 20%</p> <p>Analysis</p> <p>The percentage of students meeting the benchmark decreased from 100% last year to 80% this year (8 out of 10). While this meets the established 80% benchmark, the decline suggests a need to monitor performance and consider whether instructional strategies or assessment alignment may need adjustment.</p>	<p>Maintain Assessment Strategy</p> <p>Maintain current strategies and continue monitoring to sustain progress.</p>
<p>Exit survey</p> <p>Responses to following questions in the Exit Survey:</p> <ol style="list-style-type: none"> 1. Adequacy of preparation for Management Accounting major classes provided by College of Business core classes. 2. Quality of College of Business Management Accounting courses in preparing you for employment. <p>Students will choose "satisfied" to both questions.</p> <p>Indirect - Survey</p> <p><i>Strategic Analysis: MGMT 4370</i></p> <p>Target</p> <p>At least 80% of the students in the class will choose satisfied to both questions.</p>	<p>NOT MET</p> <p>Exit survey</p> <p>■ Met ■ Not Met</p> <p>0% 100%</p> <p>Met: 57% Not Met: 43%</p> <p>Met Total: 57% Not Met Total: 43%</p> <p>Analysis</p> <p>For survey question 1, the percentage of students rating the item as satisfactory declined from 100% last year to 57% this year (4 out of 7), falling below the 80% benchmark. For question 2, the result was 71% this year (5 out of 7), a slight decrease from last year's 75%, and also below the benchmark. Therefore, the outcome was not met based on the indirect measures, indicating a need to</p>	<p>Other - [Continue monitoring]</p> <p>Not Started</p> <p>Investigate potential causes of the decline in student perception, and continue monitoring in future cycles to determine whether results are consistent or affected by the small sample size (7).</p> <p>Recommended Due Date: 05/31/2026</p>

	investigate areas of concern in student perception and engagement.	
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General Outcome Actions


ACTIONS
<p>Gather Additional Data</p> <p>Not Started</p> <p>Investigate potential causes of the decline in both student perception and performance, and review instructional strategies and assessment alignment as needed. Continue monitoring in future cycles to determine whether the results are consistent or influenced by the small sample size.</p>


Conclusion

The direct measure showed 80% of students (8 out of 10) met the benchmark, meeting the established 80% threshold. However, the indirect measures fell below the benchmark: 57% for survey question 1 (4 out of 7) and 71% for question 2 (5 out of 7). Since the outcome was only met through the direct measure and not supported by the indirect evidence, the **overall outcome was partially met**, suggesting a need to strengthen both instructional delivery and student engagement to ensure consistent performance across all measures.

Critical thinking in decision-making. **NOT MET**

Students graduating with a bachelor’s degree in management accounting should utilize critical thinking in decision-making.

MEASURES	RESULTS	ACTIONS
<p>“Analytical Skills” section of the Business Strategy Game (BSG).</p> <p>“Analytical Skills” section of the Business Strategy Game (BSG). Students will score at or above the 50th percentile worldwide.</p> <p>Direct - Other</p> <p>Strategic Analysis: MGMT 4370</p> <p>Target</p> <p>At least 50% of the students in the class will score at or above the 50th percentile.</p>	<p>MET</p> <p>“Analytical Skills” section of the Business Strategy Game (BSG).</p> <p>■ Met ■ Not Met</p>  <p>0% 100%</p> <p>Met: 70% Not Met: 30%</p> <p>Met Total: 70% Not Met Total: 30%</p> <p>Analysis</p> <p>The percentage of students meeting the benchmark declined from 83% last year to 70% this year (7 out of 10). While this is a decline, it still exceeds the 50% benchmark, indicating that the outcome was met based on the direct measure. However, the drop in performance may warrant attention to maintain or improve future results.</p>	<p>Maintain Assessment Strategy</p> <p>Maintain current strategies and continue monitoring to sustain progress.</p>
<p>Exit survey</p>	<p>NOT MET</p> <p>Exit survey</p>	<p>Other - [Continue monitoring]</p> <p>Not Started</p>

<p>Responses to following question in the Exit Survey: 1. How well has your experience in the College of Business provided you with capacity to analyze and think critically about complex situations? Students will score at or above the 50th percentile worldwide.</p> <p>Indirect - Survey</p> <p><i>Strategic Analysis: MGMT 4370</i></p> <p>Target</p> <p>At least 50% of the students in the class will score at or above the 50th percentile.</p>	<p>■ Met ■ Not Met</p>  <p>0% 100%</p> <p>Met: 71% Not Met: 29%</p> <p>Met Total: 71% Not Met Total: 29%</p> <p>Analysis</p> <p>The percentage of students rating the item as satisfactory decreased from 75% last year to 71% this year (5 out of 7), falling below the 80% benchmark. As a result, the outcome was not met based on the indirect measure, indicating a need to investigate and address areas impacting student satisfaction.</p>	<p>Investigate potential causes of the decline in student perception, and continue monitoring in future cycles to determine whether results are consistent or affected by the small sample size (7).</p> <p>Recommended Due Date: 05/31/2026</p>
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General Outcome Actions


ACTIONS
<p>Gather Additional Data</p> <p>Not Started</p> <p>Investigate potential causes of the decline in both student perception and performance, and continue monitoring future results to determine whether the changes reflect a consistent pattern or are affected by the small sample size. Take proactive steps to maintain or improve performance and engagement.</p>


Conclusion

The direct measure showed that 70% of students (7 out of 10) met the benchmark, which exceeds the 50% threshold and indicates the outcome was met through direct assessment. However, the indirect measure showed a decrease from 75% to 71% (5 out of 7), falling below the 80% benchmark. Given that only the direct measure met the benchmark while the indirect measure did not, the **overall outcome was partially met**, suggesting that while performance is adequate, student perceptions may indicate areas for improvement.

Ethical considerations in decision-making. **MET**

Students graduating with a bachelor's degree in management accounting should incorporate ethical considerations in decision-making.

MEASURES	RESULTS	ACTIONS
<p>Ethics section of the Business Assessment Test (BAT).</p> <p>Ethics section of the Business Assessment Test (BAT). Students will score 70% or more.</p> <p>Direct - Exam (Course)</p> <p><i>Strategic Analysis: MGMT 4370</i></p> <p>Target</p>	<p>MET</p> <p>Ethics section of the Business Assessment Test (BAT).</p> <p>■ Met ■ Not Met</p>  <p>0% 100%</p> <p>Met: 82%</p>	<p>Maintain Assessment Strategy</p> <p>Maintain current strategies and continue monitoring to sustain progress.</p>

At least 80% of the students in the class.	<div>Not Met:18%</div> <div>Met Total:82%</div> <div>Not Met Total:18%</div> <div>Analysis</div> <div>The percentage of students meeting the benchmark declined from 100% last year to 82% this year (9 out of 11). Despite the decrease, the result still meets the 80% benchmark, indicating that the outcome was met based on the direct measure. However, the drop suggests performance should be monitored to prevent further decline.</div>	
<div>Exit survey</div> <div>Responses to following question in the Exit Survey: 1. How well has your experience in the College of Business provided you with ethical sensitivity? Students will score 70% or more.</div> <div>Indirect - Survey</div> <div>Strategic Analysis: MGMT 4370</div> <div>Target</div> <div>At least 80% of the students in the class.</div>	<div>MET</div> <div>Exit survey</div> <div><div>Met</div><div>Not Met</div></div> <div></div> <div><div>0%</div><div>100%</div></div> <div>Met:86%</div> <div>Not Met:14%</div> <div>Met Total:86%</div> <div>Not Met Total:14%</div> <div>Analysis</div> <div>The percentage of students rating the item as satisfactory declined from 100% last year to 86% this year (6 out of 7), which remains above the 80% benchmark. Therefore, the outcome was met based on the indirect measure, although the decrease suggests a need to monitor student perceptions over time.</div>	<div>Maintain Assessment Strategy</div> <div>Maintain current strategies and continue monitoring to sustain progress.</div>

General Outcome Actions

ACTIONS
<div>Maintain Assessment Strategy</div> <div>Maintain current strategies and continue monitoring to sustain progress.</div>

Conclusion

The direct measure showed 82% of students (9 out of 11) met the benchmark, a decrease from 100% last year but still above the 80% threshold. The indirect measure also declined from 100% to 86% (6 out of 7) but remained above the 80% benchmark. Since both measures met their respective benchmarks, the **overall outcome was met**, though the downward trend in both results suggests the need for continued monitoring.

Global perspectives in business. **NOT MET**

Students graduating with a bachelor's degree in management accounting should understand global perspectives in business.

BS in Management Accounting & Analysis - BS-ACCB

MEASURES	RESULTS	ACTIONS
<p>International section of the Business Assessment Test (BAT).</p> <p>International section of the Business Assessment Test (BAT). Students will score 70% or more. Direct - Exam (Course)</p> <p><i>Strategic Analysis: MGMT 4370</i></p> <p>Target</p> <p>At least 80% of the students in the class.</p>	<p>NOT MET</p> <p>International section of the Business Assessment Test (BAT).</p> <p>■ Met ■ Not Met</p> <p>0% 100%</p> <p>Met: 55% Not Met: 45%</p> <p>Met Total: 55% Not Met Total: 45%</p> <p>Analysis</p> <p>The percentage of students meeting the benchmark decreased from 71% last year to 55% this year (6 out of 11), falling below the 80% benchmark. As a result, the outcome was not met based on the direct measure, indicating a need to review instructional strategies or assessment alignment to support improved student performance.</p>	<p>Revise Measurement / Assessment</p> <p>Not Started</p> <p>Review instructional strategies and assessment alignment to address the decline in performance, and continue monitoring to support improvement toward the 80% benchmark.</p> <p>Recommended Due Date: 05/31/2026</p>
<p>Exit survey</p> <p>Responses to following question in the Exit Survey: 1. How well has your experience in the College of Business provided you with an understanding of global dimensions of business? Students will list "satisfied" to the question.</p> <p>Indirect - Survey</p> <p><i>Strategic Analysis: MGMT 4370</i></p> <p>Target</p> <p>At least 80% of the students in the class.</p>	<p>MET</p> <p>Exit survey</p> <p>■ Met ■ Not Met</p> <p>0% 100%</p> <p>Met: 86% Not Met: 14%</p> <p>Met Total: 86% Not Met Total: 14%</p> <p>Analysis</p> <p>The percentage of students rating the item as satisfactory increased from 75% last year to 86% this year (6 out of 7), exceeding the 80% benchmark. Therefore, the outcome was met based on the indirect measure, reflecting a positive trend in student perception.</p>	<p>Maintain Assessment Strategy</p> <p>Maintain current strategies and continue monitoring to sustain progress.</p>

General Outcome Actions

ACTIONS
<p>Revise Measurement / Assessment</p> <p>Not Started</p>

Review instructional strategies and assessment alignment to address the decline in direct performance, while continuing to monitor progress. Maintain and build on the positive trend in student perception reflected in the improved indirect measure.

Conclusion

The direct measure showed that 55% of students (6 out of 11) met the benchmark, which is below the required 80% threshold and reflects a decline from last year's 71%. In contrast, the indirect measure improved from 75% to 86% (6 out of 7), exceeding the benchmark and indicating strong student satisfaction. Since only the indirect measure met the benchmark, the **overall outcome was not met**, suggesting a need to strengthen instructional effectiveness to align student performance with their positive perceptions.