Academic year 2024-2025

BS in Management Accounting & Analysis - BS-ACCB Learning Outcomes

Principles of management accounting. NOT MET

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

MEASURES RESULTS ACTIONS MFT Maintain Assessment Strategy Accounting section of the Business Accounting section of the Business Assessment Test (BAT). Maintain current strategies and continue Assessment Test (BAT). monitoring to sustain progress. ■ Met ■ Not Met Accounting section of the Business Assessment Test (BAT). Students will score 70% or more on the accounting section of the BAT. Direct - Exam (Course) 0% 100% Strategic Analysis: MGMT 4370 Met: 80% Target Not Met: 20% Met Total: 80% At least 80% of the students in the class will Not Met Total: 20% score at 70% or more on the accounting section of the BAT. **Analysis** 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. **NOT MET** Other - [Continue monitoring] Exit survey Exit survey Not Started ■ Met ■ Not Met Investigate potential causes of the decline in Responses to following questions in the Exit student perception, and continue monitoring in future cycles to determine whether results are consistent or affected by the small sample 1. Adequacy of preparation for size (7). Management Accounting major classes provided by College of Business core Recommended Due Date: 05/31/2026 100% 0% classes. 57% 2. Quality of College of Business Met: Management Accounting courses in Not Met: 43% preparing you for employment. Met Total: 57% Students will choose "satisfied" to both Not Met Total: 43% questions. Indirect - Survey **Analysis** Strategic Analysis: MGMT 4370 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% At least 80% of the students in the class will benchmark. For question 2, the result was choose satisfied to both questions. 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

General Outcome Actions

ACTIONS

Gather Additional Data

Not Started

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

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
"Analytical Skills" section of the Business Strategy Game (BSG). "Analytical Skills" section of the Business Strategy Game (BSG). Students will score at or above the 50th percentile worldwide. Direct - Other	MET "Analytical Skills" section of the Business Strategy Game (BSG). ■ Met ■ Not Met	Maintain Assessment Strategy Maintain current strategies and continue monitoring to sustain progress.
Strategic Analysis: MGMT 4370	0% 100%	
Target	Met: 70% Not Met: 30%	
At least 50% of the students in the class will score at or above the 50th percentile.	Met Total: 70% Not Met Total: 30% Analysis 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.	
Exit survey	NOT MET Exit survey	Other - [Continue monitoring] Not Started

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?

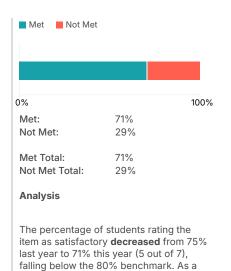
Students will score at or above the 50th percentile worldwide.

Indirect - Survey

Strategic Analysis: MGMT 4370

Target

At least 50% of the students in the class will score at or above the 50th percentile.



result, the **outcome was not met** based on the indirect measure, indicating a need to investigate and address areas impacting student satisfaction. 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).

Recommended Due Date: 05/31/2026

General Outcome Actions

ACTIONS

Gather Additional Data

Not Started

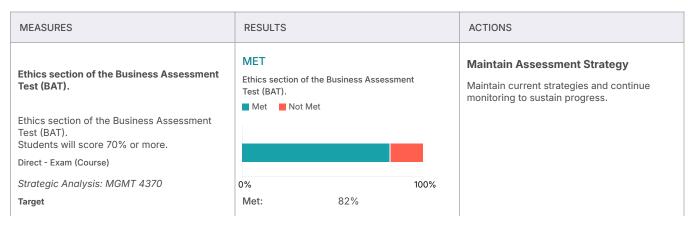
Investigate potential causes of the decline in both student perception and performance, and continue monitoring future results to determine whether the changes reflect a consistent pattern or are affected by the small sample size. Take proactive steps to maintain or improve performance and engagement.

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.



At least 80% of the students in the class.	benchmark decline to 82% this year (9 decrease, the resul benchmark, indicat was met based on However, the drop	18% 82% 18% students meeting the d from 100% last year out of 11). Despite the t still meets the 80% ing that the outcome the direct measure. suggests performance d to prevent further	
Exit survey 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. Indirect - Survey	MET Exit survey Met Not Met 0% 100% Met: 86% Not Met: 14%		Maintain Assessment Strategy Maintain current strategies and continue monitoring to sustain progress.
Strategic Analysis: MGMT 4370 Target At least 80% of the students in the class.	Met Total: 86% Not Met Total: 14% Analysis 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.		

General Outcome Actions

ACTIONS

Maintain Assessment Strategy

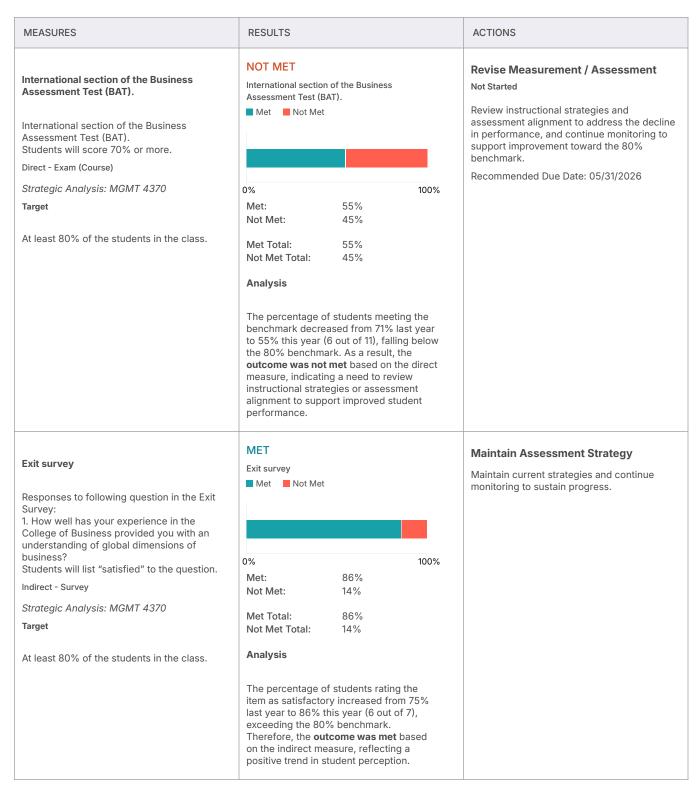
Maintain current strategies and continue monitoring to sustain progress.

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.



General Outcome Actions

ACTIONS Revise Measurement / Assessment Not Started

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.