

Academic Year 2025-2026

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

Principles of management accounting. **MET**

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

MEASURES	RESULTS	ACTIONS
Accounting section of the Business Assessment Test (BAT). Accounting section of the Business Assessment Test (BAT). Students will score 70% or more on the accounting section of the BAT. Direct - Exam (Course-based) <i>Strategic Analysis: MGMT 4370</i> Target At least 80% of the students in the class will score at 70% or more on the accounting section of the BAT.	MET Accounting section of the Business Assessment Test (BAT). ■ Met ■ Not Met  0% 100% Met: 92% Not Met: 8% Met Total: 92% Not Met Total: 8% Analysis The percentage of students meeting the benchmark increased from 80.0% in the previous assessment cycle to 92.3% this year, exceeding the established benchmark of 80.0%. These results indicate improved student performance and suggest that current instructional strategies are effectively supporting student learning.	Maintain Assessment Strategy Maintain current strategies and continue monitoring to sustain progress.
Exit survey Responses to following questions in the Exit Survey: 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. Students will choose "satisfied" to both questions. Indirect - Survey <i>Strategic Analysis: MGMT 4370</i> Target At least 80% of the students in the class will choose satisfied to both questions.	MET Exit survey ■ Met  0% 100% <i>Values are not shown when too close to each other. Click or use arrow keys to see details.</i> Met: 100% Met Total: 100% Not Met Total: Analysis For survey question 1, 100% of students (3 out of 3) indicated satisfaction, a substantial increase from 57% last year and above the 80% benchmark. For question 2, 100% of students (3 out of 3) indicated satisfaction, an increase from 71% last year and also above the benchmark. Therefore, the outcome was	Maintain Assessment Strategy Maintain current strategies and continue monitoring to sustain progress.

	met based on both indirect measures, although the results should be interpreted in light of the small number of respondents.	
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General Outcome Actions

ACTIONS
Maintain Assessment Strategy Maintain current strategies and continue monitoring to sustain progress.

Conclusion

The direct measure showed strong improvement, with 92.3% of students meeting the benchmark, up from 80.0% in the previous assessment cycle and above the established 80% target. The indirect measures also showed substantial improvement, with 100% of students (3 out of 3) reporting satisfaction on both survey questions, up from 57% and 71% last year and exceeding the 80% benchmark. Overall, the outcome was met, as both the direct and indirect measures exceeded their established targets and improved from the previous assessment cycle. However, the indirect results should be interpreted cautiously due to the small number of survey respondents.

Critical thinking in decision-making. **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 <i>Strategic Analysis: MGMT 4370</i> Target At least 50% of the students in the class will score at or above the 50th percentile.	MET "Analytical Skills" section of the Business Strategy Game (BSG). ■ Met ■ Not Met  0% 100% Met: 79% Not Met: 21% Met Total: 79% Not Met Total: 21% Analysis The percentage of students meeting the benchmark on the direct BSG measure increased from 70% last year to 79% this year (11 out of 14) . The result remains well above the established 50% benchmark, indicating that the outcome was met and showing improvement in student performance compared with the previous assessment cycle.	Maintain Assessment Strategy Maintain current strategies and continue monitoring to sustain progress.
Exit survey	MET Exit survey	Maintain Assessment Strategy Maintain current strategies and continue monitoring to sustain progress.

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 <i>Strategic Analysis: MGMT 4370</i> Target At least 50% of the students in the class will score at or above the 50th percentile.	Met 0%100% <i>Values are not shown when too close to each other. Click or use arrow keys to see details.</i> Met: 100% Met Total: 100% Not Met Total: Analysis The percentage of students rating the survey item as satisfactory increased from 71% last year to 100% this year (3 out of 3), exceeding the established 80% benchmark. This represents a substantial improvement in student perception, although the result should be interpreted cautiously due to the small number of respondents.	
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Conclusion

The direct measure showed strong performance, with **79% of students (11 out of 14)** meeting the benchmark on the BSG Analytical Skills measure, an increase from 70% last year and well above the 50% target. The indirect measure also improved, with **100% of students (3 out of 3)** reporting satisfaction, up from 71% last year and above the 80% benchmark. **Both measures met their respective targets and improved from the previous year, indicating positive results in both demonstrated analytical skills and student perceptions, although the survey result should be interpreted cautiously due to the small number of respondents.**

Ethical considerations in decision-making. **NOT MET**

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

MEASURES	RESULTS	ACTIONS
Ethics section of the Business Assessment Test (BAT). Ethics section of the Business Assessment Test (BAT). Students will score 70% or more. Direct - Exam (Course-based) <i>Strategic Analysis: MGMT 4370</i> Target At least 80% of the students in the class.	NOT MET Ethics section of the Business Assessment Test (BAT). Met Not Met 0%100% Met: 73% Not Met: 27% Met Total: 73% Not Met Total: 27% Analysis The percentage of students meeting the benchmark on the direct measure decreased from 80% last year to 73%	Modify Policies / Procedures Not Started Faculty will review the direct assessment results to identify areas contributing to the continued decline in student performance and determine appropriate strategies for improvement. Results will be reassessed in the next assessment cycle to evaluate progress toward the 80% benchmark. Recommended Due Date: 05/31/2027

	this year (11 out of 15), falling below the established 80% benchmark. This continued decline indicates that the direct measure was not met and suggests a need to review student performance and identify opportunities for improvement.	
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 Strategic Analysis: MGMT 4370 Target At least 80% of the students in the class.	MET Exit survey ■ Met  0% 100% 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: Analysis The percentage of students rating the survey question as satisfactory increased from 57% last year to 100% this year (3 out of 3), exceeding the established 80% benchmark. This represents a substantial improvement in student perception, although the result should be interpreted cautiously due to the small number of respondents.	Maintain Assessment Strategy Maintain current strategies and continue monitoring to sustain progress.

General Outcome Actions

ACTIONS
Modify Policies / Procedures Not Started Faculty will review the direct assessment results to identify factors contributing to the continued decline in student performance and determine appropriate strategies for improvement. Results will be reassessed in the next assessment cycle to evaluate progress toward the 80% benchmark. Recommended Due Date: 05/31/2027

Conclusion

The direct measure showed a decline, with **73% of students (11 out of 15)** meeting the benchmark, down from 80% last year and below the established 80% target. In contrast, the indirect measure improved substantially, with **100% of students (3 out of 3)** reporting satisfaction, up from 57% last year and above the 80% benchmark. **Overall, the outcome was not met because the direct measure fell below the established target, despite the strong improvement in student perceptions.**

Global perspectives in business. **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
International section of the Business Assessment Test (BAT). International section of the Business Assessment Test (BAT). Students will score 70% or more. Direct - Exam (Course-based) <i>Strategic Analysis: MGMT 4370</i> Target At least 80% of the students in the class.	MET International section of the Business Assessment Test (BAT). ■ Met ■ Not Met  0% 100% Met: 85% Not Met: 15% Met Total: 85% Not Met Total: 15% Analysis The percentage of students meeting the benchmark on the direct BAT measure increased substantially from 55% last year to 85% this year (11 out of 13), exceeding the established 80% benchmark. This represents a significant improvement in student performance and indicates that the direct measure was met this year.	<i>No actions have been added.</i>
Exit survey 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. Indirect - Survey <i>Strategic Analysis: MGMT 4370</i> Target At least 80% of the students in the class.	MET Exit survey ■ Met  0% 100% <i>Values are not shown when too close to each other. Click or use arrow keys to see details.</i> Met: 100% Met Total: 100% Not Met Total: Analysis The percentage of students rating the survey question as satisfactory increased from 86% last year to 100% this year (3 out of 3), exceeding the established 80% benchmark. This indicates continued improvement in student perception of their understanding of global perspectives in business, although the result should be interpreted cautiously due to the small number of respondents.	Maintain Assessment Strategy Maintain current strategies and continue monitoring to sustain progress.

General Outcome Actions

ACTIONS

Maintain Assessment Strategy

Maintain current strategies and continue monitoring to sustain progress.

Conclusion

The direct measure showed substantial improvement, with **85% of students (11 out of 13)** meeting the benchmark on the BAT, up from 55% last year and now exceeding the established 80% target. The indirect measure also improved, with **100% of students (3 out of 3)** reporting satisfaction with their understanding of global perspectives in business, up from 86% last year and above the 80% benchmark. **Overall, the outcome was met, with both direct and indirect measures exceeding their established targets and improving from the previous assessment cycle, although the survey result should be interpreted cautiously due to the small number of respondents.**