BSBA Degree Learning Outcomes

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| **Goal I: Written and Oral Communication - Communicate effectively with individuals, teams, and large groups, both in writing and orally.** |
| * **DLO 1.1:** Write well-organized and grammatically correct papers including letters, memos, case analyses, and research reports.
 |
| * **DLO 1.2:** Make effective oral presentations that are informative as well as persuasive, as appropriate.
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| **Goal II: Analytical and Critical Thinking Skills - Demonstrate effective analytical and critical thinking skills to make an appropriate decision in a complex situation.** |
| * **DLO 2.1:** Collect and organize critical data and information to solve a problem.
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| * **DLO 2.2:** Find appropriate models and frameworks to analyze information and follow logical steps to reach an effective decision.
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| **Goal III: Ethical Reasoning - Distinguish and analyze ethical problems that occur in****business and society, and choose and defend ethical solutions.** |
| * **DLO 3.1:** Explain the various ethical dimensions of business decision making.
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| * **DLO 3.2:** Explain the role of various affected parties in business decision making.
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| * **DLO 3.3:** Assess the ethics of decision alternatives using different ethical decision rules.
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| * **DLO 3.4:** Apply ethical decision-making rules to cases drawn from various business sub-disciplines.
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| * **DLO 3.5:** Apply ethical rules, theories and regulatory guidelines to the practice of public, private and tax accounting; understand the need for professional integrity and objectivity.
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| **Goal IV: Global Perspective – Demonstrate a global perspective and an understanding of the dynamics of the global economy in making decisions.** |
| * **DLO 4.1:** Identify and describe the impact of the global economy on business decisions.
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| * **DLO 4.2**: Explain and apply a global perspective in making business decisions.
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| **Goal V: Essential Business Knowledge - Demonstrate an understanding of the major functional areas of Business.** |
| * **DLO 5.1:** Describe basic concepts in each major functional area of business.
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| * **DLO 5.2:** Apply techniques and theories from various areas of Business to business situations.
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| * **DLO 5.3:** Identify, measure, classify, present and disclose financial information in accordance with professional standards.
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| * **DLO 5.4:** Gather and consolidate accounting data to analyze and provide accounting information for reports and analysis to assist in management decision making.
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| * **DLO 5.5:** Evaluate the strengths and weaknesses of a company’s business process transaction cycles and make recommendations.
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| * **DLO 5.6:** Determine the income tax of taxable entities in order to assess the effects of personal, investment and business transactions on after-tax cash flows.
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| * **DLO 5.7:** Evaluate the reliability of organization information by applying professional standards.
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| **Goal VI: Group/Interpersonal Skills - Students will be able to actively participate in team decision making.**  |
| * **DLO 6.1:** Interact effectively and efficiently with others in the conduct of business and professional activities.
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Mission

Prepare accounting professionals to shape the global business environment.

Vision

Promote an educational environment worthy of students’ and the accounting profession’s trust through:

* Rigorous and engaging academic programs that enable students to acquire theoretical and practical knowledge in the global field of accounting.
* Core values of the accounting profession—ethics, technical competence, communication, and global perspective—embedded throughout our academic programs to provide the foundation for our students to positively affect the dynamic business environment.
* Research and interactions with the business community that benefit our students and extend our reach to academics and professionals around the world.

Assessment Allocation between Lamden SOA and FCB

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| **Goal I: Written and Oral Communication**  |  |
| * **DLO 1.1:** Written Comm.
 | **SOA** |
| * **DLO 1.2:** Oral Comm
 | **SOA** |
| **Goal II: Analytical and Critical Thinking Skills**  |  |
| * **DLO 2.1:** Collect and organize critical data
 | **FCB** |
| * **DLO 2.2:** Find appropriate models to analyze information to reach an effective decision.
 | **FCB** |
| **Goal III: Ethical Reasoning** |  |
| * **DLO 3.1:** Explain the various ethical dimensions of business decision making.
 | **FCB** |
| * **DLO 3.2:** Explain the role of various affected parties in business decision making.
 | **FCB** |
| * **DLO 3.3:** Assess the ethics of decision alternatives using different ethical decision rules.
 | **FCB** |
| * **DLO 3.4:** Apply ethical decision-making rules
 | **FCB** |
| * **DLO 3.5:** Apply ethical rules, theories and regulatory guidelines to the practice of public, private and tax accounting; understand the need for professional integrity and objectivity.
 | **SOA** |
| **Goal IV: Global Perspective – Demonstrate a global perspective and an understanding of the dynamics of the global economy in making decisions.** |  |
| * **DLO 4.1:** Identify and describe the impact of the global economy on business decisions.
 | **FCB** |
| * **DLO 4.2**: Explain and apply a global perspective in making business decisions.
 | **FCB** |
|  |  |
| **Goal V: Essential Business Knowledge - Demonstrate an understanding of the major functional areas of Business.** |  |
| * **DLO 5.1:** Describe basic concepts in each major functional area of business.
 | **FCB** |
| * **DLO 5.2:** Apply techniques and theories from various areas of Business to business situations.
 | **FCB** |
| * **DLO 5.3:** Financial accounting
 | **SOA** |
| * **DLO 5.4:** Management accounting
 | **SOA** |
| * **DLO 5.5:** Accounting info systems
 | **SOA** |
| * **DLO 5.6:** Tax
 | **SOA** |
| * **DLO 5.7:** Audit
 | **SOA** |
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| **Goal VI: Group/Interpersonal Skills** |  |
| * **DLO 6.1:** Interact effectively and efficiently with others in the conduct of business and professional activities.
 | **SOA** |

10 Year Timeline

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|  | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
| 1.1 | X |  | X |  |  | X |  | X |  |  |
| 1.2 |  | X |  | X |  | X |  |  | X |  |
| 3.5 |  | X |  | X | X |  | X |  |  |  |
| 5.3 | X |  |  |  | X |  |  | X |  | X |
| 5.4 |  | X |  | X |  | X |  |  | X |  |
| 5.5 | X |  |  | X |  |  | X |  | X |  |
| 5.6 |  |  | X |  | X |  |  | X |  | X |
| 5.7 |  | X |  | X |  |  | X |  | X |  |
| 6.1 | X |  | X |  |  | X |  | X |  |  |

For items assessed by the SOA, the following measurements are used:

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| **DLO** | **Form** | **Typical Location** |
| **DLO 1.1:** Written Comm | Written case study  | ACCTG 390W required |
| **DLO 1.2:** Oral Comm | Oral student presentation | ACCTG 390W required |
| **DLO 3.5:** Accounting ethics | Embedded questions | ACTG 431 required |
| **DLO 5.3:** Financial accounting | Embedded questions | ACCTG 334 required |
| **DLO 5.4:** Management accounting | Embedded questions | ACCTG 432 required |
| **DLO 5.5:** Accounting info systems | Embedded questions | ACCTG 333 required |
| **DLO 5.6:** Tax | Exam | ACCTG 332 required |
| **DLO 5.7:** Audit | Embedded questions | ACCTG 421 required |
| **DLO 6.1:** Interpersonal skills. | Student group survey | ACCTG 432 required |