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Academic Learning Compact : Accounting [Effective 2013]

University of South Florida St. Petersburg.

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Academic Learning Compacts – ALCs
Accounting
CIP: 52.0301

Academic Program Mission

The mission of the Program of Accountancy in the College of Business at USF St. Petersburg is to develop responsible employees, professionals, and leaders through accounting education and multidisciplinary learning, research, and service in a global environment.

Career/Employment Options for Graduates

There are many career paths for accounting graduates, including positions with public accounting firms and private accounting positions with corporations, governmental, and not-for-profit entities. Many accounting graduates also pursue professional certifications, such as Certified Public Accountant (CPA), Certified Internal Auditor (CIA), and Certified Fraud Examiner (CFE).

Specific Information on this Academic Program

http://www1.usfsp.edu/cob/undergraduate_studies/accounting/index.htm

Details Relating to Student Learning Outcomes

1.Content/ Discipline skills		
Goals/Objectives	Means of Assessment	Criteria for Success
1a. Students completing the bachelor's degree majoring in Accounting will be able to conduct present value analysis as it relates to various accounting topics	ACG 3113 Intermediate Financial Accounting II - Students will demonstrate by exam questions that they are able to conduct present value analysis as it relates to various accounting topics.	Students will attain an average grade of at least 70% on those exam questions related to the calculation of proceeds (present value) of a bond issue and the related amortization.
1b. Students completing the bachelor's degree majoring in Accounting will be able to distinguish between a deduction for and a deduction from adjusted gross income as it relates to preparation of income tax returns and be able to correctly compute tax liability when capital gains are involved.	Students completing the bachelor's degree majoring in Accounting will be able to distinguish between a deduction for and a deduction from adjusted gross income as it relates to preparation of income tax returns and be able to correctly compute tax liability when capital gains are involved.	Students will attain an average grade of at least 70% on exam questions related to distinguishing between a deduction for and a deduction from adjusted gross income as it relates to preparation of income tax returns and be able to correctly compute the tax liability when capital gains are involved.
1c. Students completing the bachelor's degree majoring in Accounting will be able to distinguish relevant costs for decision-making analysis and their effect on decision-making in various business scenarios.	ACG 3341 Cost Accounting and Control I - Students will demonstrate by exam questions that they are able to distinguish relevant costs for decision-making analysis and their effect on decision-making in various business scenarios.	Students will attain an average grade of at least 70% on exam questions related to relevant costs for decision-making in various decision scenarios.

<p>1d. Students completing the bachelor's degree majoring in Accounting will understand variance analysis.</p>	<p>ACG 3341 Cost Accounting and Control I - Students will demonstrate by exam questions that they understand variance analysis.</p>	<p>Students will attain an average grade of at least 70% on exam questions related to variance analysis.</p>
<p>1e. Students completing the bachelor's degree majoring in Accounting will be able to evaluate the strength and weaknesses of internal control systems.</p>	<p>ACG 3401 Accounting Information Systems - Students will demonstrate by exam questions that they are able to evaluate the strengths and weaknesses of internal control.</p>	<p>Students will attain an average grade of at least 70% of exam questions related to strengths and weaknesses of internal control.</p>

2. Communication Skills		
Goals/objectives	Means of Assessment	Criteria for success
2a. demonstrate interpersonal skills through their classroom experience, including oral presentations, written assignments, and team projects based on an understanding of group and individual dynamics in organizations	Students taking the Strategic Management course (GEB 4890) will be required to participate in a team project which includes both a lengthy written portion and an oral presentation. Group member evaluation forms will be given and used to assess each student's ability to effectively function as part of a team.	It is expected that students will on average be rated 80% or higher on group member evaluation forms.
2b. demonstrate a capacity to communicate leadership abilities in influencing others towards a common goal	Topics related to leadership will be covered in the Principles of Management course (MAN 3025) and the Strategic Management course (GEB 4890). Multiple choice questions on related material will be asked on midterm or final examinations administered.	It is expected that 70% of students will correctly answer the examination questions related to leadership.
2c. show evidence of basic computer proficiency, including the use of word processing, presentation, and spreadsheet software packages; as well as a basic facility with the Internet	Students' computer proficiency will be assessed through individual spreadsheet and database assignments and a software skills quiz in the Information Systems in Organizations course (ISM 3011).	It is expected that at least 70% of students will receive a score of 70 or higher on each component. No more than 25% of the students taking these assessments should receive a score of less than 70 on any one of them.

3.Critical thinking skills		
Goals/objectives	Means of Assesment	Criteria for success
3a. demonstrate knowledge of, and experience with, the problem solving/strategic planning process; and experience with data analysis for decision making purposes	Topics related to the strategic planning process will be covered extensively in the Strategic Management course (GEB 4890). Multiple choice questions on related material will be asked on mid term or final examinations administered.	It is expected that 70% of students will correctly answer the examination questions related to the strategic planning process.
	Students will manually solve statistical equations and recommend action based on the results as applied to various strategic business scenarios in the Business & Economic Statistics II course (QMB 3200).	It is expected that 70% of students will score a 70% or higher in examining and solving these business scenarios.
3b. show evidence of the ability to apply business theory in solving practical management problems	Students taking the Strategic Management course (GEB 4890) will be required to participate in a team project which involves the detailed examination of and the recommendation of a new and/or different strategy for a business organization. Professor evaluations of each team's ability to apply business theory in examining and recommending a new and/or different	It is expected that students will on average be rated 80% or higher on their ability to apply business theory in solving practical management problems,

	strategy for a business organization will be used to assess students' ability to solve practical management problems.	
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4.Civic engagement		
Goals/objectives	Means of Assesment	Criteria for success
4a. Students will apply an ethical framework to dilemmas in specific business cases	Writing assignment in Strategic Management and Decision Making (GEB 4890).	It is expected that 80% of students will be rated as acceptable (satisfactory) or higher.
4b.Students will identify a business decision's potential ethical impacts.	20 question multiple choice internally developed GEB 4890 Strategic Management and Decision Making Assessment Exam.	It is expected that 70% of the responses for the related questions will be correct.
4c.Students will demonstrate an understanding of the international business environment.	20 question multiple choice internally developed GEB 4890 Strategic Management and Decision Making Assessment Exam.	It is expected that 70% of the responses for the related questions will be correct.
4d. Students will be able to evaluate the impact of culture and cross cultural differences on an organizations business strategy.	20 question multiple choice internally developed GEB 4890 Strategic Management and Decision Making Assessment Exam.	It is expected that 70% of the responses for the related questions will be correct.