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Academic Learning Compact : Accounting [Effective 2014]

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UNDERGRADUATE LEARNING GOALS AND OBJECTIVES

The Program of Accountancy uses the same learning goals as the Kate Tiedemann College of Business. The goals and their link to the POA mission are:

Learning Goal 1: Our students will produce quality oral presentations and written assignments using appropriate technology.

1.1 Students will demonstrate effective writing skills.

1.2 Students will deliver an effective oral presentation on a business topic.

Link to Mission: Oral and written communications are highly valued skills for accounting professionals.

Learning Goal 2: Our students will demonstrate an understanding of general and discipline specific business concepts.

2.1 Graduating seniors will demonstrate knowledge and ability to apply basic business concepts.

2.2 Students will achieve the discipline specific learning outcomes described and measured by the Academic Learning Compacts (see below).

Link to Mission: General and discipline specific knowledge and skills are fundamental for career employment and support the ability to become licensed.

Learning Goal 3: Our students will demonstrate proficiency with using appropriate technology in the resolution of business problems.

3.1 Students will be proficient in the use of database and spreadsheet software.

3.2 Students will be able to access and obtain information using Internet resources.

Link to Mission: Technology knowledge and skills such as with spreadsheets and databases are fundamental for responsible career employment in accounting.

Learning Goal 4: Our students will have the ability to use critical thinking and decision making skills.

4.1 Students will identify and prioritize key assumptions used in business decision making scenarios.

4.2 Students will solve business problems using appropriate quantitative and analytical techniques.

Link to Mission: Critical thinking and decision-making skills are fundamental for responsible career employment in accounting and support licensing and research.

Learning Goal 5: Our students will understand ethical implications of business decisions.

5.1 Students will apply an ethical framework to dilemmas in specific business cases.

5.2 Students will identify a business decision's potential ethical impacts.

Link to Mission: Employers expect responsible accounting graduates to demonstrate ethical behavior.

Learning Goal 6: Our students will possess and demonstrate a global perspective of the business environment.

6.1 Students will demonstrate an understanding of the international business environment.

6.2 Students will be able to evaluate the impact of cross cultural differences on an organization's business strategy.

Link to Mission: International accounting standards have become necessary knowledge for the career accountant. Accounting graduates must have a global perspective to understand how culture affects international trade.

Academic Learning Compact for Accounting

On completion of the degree, graduates will

1. Be able to compute a capital gains tax and distinguish between short-term capital gains and long-term capital gains.
2. Be able to compute a net long-term capital gain using the netting process of capital gains and capital losses.
3. Understand and be able to prepare operational budgets.
4. Understand and be able to compute cost-volume profit analyses.
5. Be able to evaluate the strength and weaknesses of IT internal control systems.
6. Be able to demonstrate knowledge and understanding of audit risk and materiality.
7. Be able to demonstrate knowledge and understanding of ethical conduct for professional external auditors, an extremely important aspect of the auditing profession.