 Assessment Plan  
Program: Accounting  
Updated: August 2020

*Program Learning Outcomes (PLOs) listed below chart

<table>
<thead>
<tr>
<th>Outcomes</th>
<th>Assessment</th>
<th>Date Administered</th>
<th>Criteria</th>
<th>Schedule for Review</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demonstrate extensive applications of QuickBooks software for small business accounting including the creation of a chart of accounts, recording customer and vendor transactions, processing payroll, printing reports, creating budgets, utilizing the QuickBooks audit trail, and exporting to Excel software</td>
<td>ACCT 233 Quickbooks Case 12</td>
<td>Spring even year</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Demonstrate ability to account for cash, receivables, installment sales, consignments, inventories, plant and equipment, intangibles, investments, annuities,</td>
<td>ACCT 331 Intermediate Accounting I (Test 3 Application Problem)</td>
<td>Every fall semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td></td>
<td>ACCT 332 Intermediate Accounting II (Test 2 Application Problem)</td>
<td>Every spring Semester</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Courses</td>
<td>Exam Sections</td>
<td>Years</td>
<td>Mastery Requirement</td>
<td>Frequency</td>
</tr>
<tr>
<td>------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>bonds, liabilities, fund and reserves, stockholders’ equity, profit and loss analysis and develop the income statement, the balance sheet, and the cash flow statement</td>
<td>ACCT 336 Cost Analysis – Cost Volume Analysis section of the final exam.</td>
<td>Fall odd years</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Apply principles of cost accounting with emphasis on accounting for materials, labor costs, manufacturing expenses, job order and process cost systems, and the use of cost information in assisting management in planning and controlling</td>
<td>ACCT 439 Advanced Accounting – Formation of Partnerships section of the final exam</td>
<td>Spring even years</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Apply auditing the theory, practice, and procedures needed by independent accountants and internal auditors for the development of audit programs.</td>
<td>ACCT 442 – Auditing – audit procedures application in exams</td>
<td>Every spring semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
</tbody>
</table>
Recognize appropriate practices for governmental and not-for-profit organizational accounting records and funds, including budget control, analysis, and interpretation of financial statements.  

<table>
<thead>
<tr>
<th>Course Description</th>
<th>Course Code</th>
<th>Semester</th>
<th>Mastery Assessment</th>
<th>Timing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recognize appropriate practices for governmental and not-for-profit organizational accounting records and funds, including budget control, analysis, and interpretation of financial statements.</td>
<td>ACCT 443 Government &amp; Not-for-profit – Case Study assessment</td>
<td>Every fall semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Apply federal tax laws with emphasis on preparing income taxes for individuals.</td>
<td>ACCT 444 Federal Income Tax I – Tax preparation project</td>
<td>Fall even year</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
</tbody>
</table>

**Program Learning Outcomes**

Upon completion of the Accounting Program, students will be able to:

1. Demonstrate extensive applications of QuickBooks software for small business accounting including the creation of a chart of accounts, recording customer and vendor transactions, processing payroll, printing reports, creating budgets, utilizing the QuickBooks audit trail, and exporting to Excel software.

2. Demonstrate ability to account for cash, receivables, installment sales, consignments, inventories, plant and equipment, intangibles, investments, annuities, bonds, liabilities, fund and reserves, stockholders’ equity, profit and loss analysis and develop the income statement, the balance sheet, and the cash flow statement.

3. Apply principles of cost accounting with emphasis on accounting for materials, labor costs, manufacturing expenses, job order and process cost systems, and the use of cost information in assisting management in planning and controlling.

4. Identify and apply control and audit procedure related to EDP-based accounting systems.

5. Apply principles of advanced accounting for business combinations, multinational operations, partnerships, SEC reporting, and segment and interim reporting and develop the skills of analysis, judgment, communication, and research accepted by the AICPA’s Board of Examiners as being needed by entry level CPAs.
6. Apply auditing the theory, practice, and procedures needed by independent accountants and internal auditors for the development of audit programs.

7. Recognize appropriate practices for governmental and not-for-profit organizational accounting records and funds, including budget control, analysis, and interpretation of financial statements.

8. Apply federal tax laws with emphasis on preparing income taxes for individuals.
Assessment Plan
Program: Business Education
Updated: August 2020

*Program Learning Outcomes (PLOs) listed below chart

<table>
<thead>
<tr>
<th>Outcomes</th>
<th>Assessment</th>
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<th>Criteria</th>
<th>Schedule for Review</th>
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</thead>
<tbody>
<tr>
<td>Recognize economic problems of finance, labor, employment, international trade, social problems, price and wage structure, prosperity and depressions, inflation and deflation, and the role of government in the economic field and identify household, firm, or industry decision making applications.</td>
<td>ECON 212 Macroeconomics: final exam questions on money supply</td>
<td>Every semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td></td>
<td>ECON 213 Microeconomics: project on competitive firm maximizing profits</td>
<td>Exit semester</td>
<td></td>
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</tr>
<tr>
<td>Recognize the contingency view of management theory and practice with emphasis on skills used by managers to get the job done (planning, organizing, directing, and controlling) while integrating the functions of management with appropriate tools.</td>
<td>MGMT 235 Organizational Design &amp; Management: Project – Interview with Manager to assess operational control</td>
<td>Every semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Course Description</td>
<td>Course Title</td>
<td>Frequency</td>
<td>Mastery Indication</td>
<td>Assessment Period</td>
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</tr>
<tr>
<td>Perform the basic principles of accounting as they relate to partnerships and corporations including the analysis and recording of business transactions, controlling accounts, journalizing, posting, adjusting entries, closing entries, financial statement preparation, analysis of financial statements, budgets, and use of financial information for decision-making.</td>
<td>ACCT 231 Financial Accounting: Accounting Cycle Project</td>
<td>Every semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Utilize Excel and data base software to organize, analyze, and solve various business problems.</td>
<td>ACCT 239 Spreadsheet Application: Case Study using Excel</td>
<td>Every semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Apply principles of marketing, including structure and functions with emphasis on the managerial viewpoint.</td>
<td>MRKT 239 Principles of Marketing: Essay on “Types of Marketing Careers”</td>
<td>Every semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Apply principles of law applicable to business and to the individual including legal background, contracts, agency, negotiable instruments, suretyship, sale of personal property, real property, bailment, partnerships, corporations, deeds, mortgages, torts, bankruptcy and commercial applications of law.</td>
<td>MGMT 331 Business Law: questions on final exam on the topics</td>
<td>Every semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Explain and demonstrate curriculum development and</td>
<td>BUED 401 Implementing (Vocational) Business Education Program:</td>
<td>Every other year (Spring even)</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
</tbody>
</table>
implementation of vocational business education classes on the high school and middle school level including research of issues and procedures for career and technical education in the public and private sectors leading to knowledge of core competencies for marketing education programs.

Program Learning Outcomes

Upon completion of the Business Education Program, students will be able to:

1. Recognize economic problems of finance, labor, employment, international trade, social problems, price and wage structure, prosperity and depressions, inflation and deflation, and the role of government in the economic field and identify household, firm, or industry decision making applications.

2. Recognize the contingency view of management theory and practice with emphasis on skills used by managers to get the job done (planning, organizing, directing, and controlling) while integrating the functions of management with appropriate quantitative and behavioral concepts.

3. Perform the basic principles of accounting as they relate to partnerships and corporations including the analysis and recording of business transactions, controlling accounts, journalizing, posting, adjusting entries, closing entries, financial statement preparation, analysis of financial statements, budgets, and use of financial information for decision-making.

4. Utilize Excel and data base software to organize, analyze, and solve various business problems.

5. Apply principles of marketing, including structure and functions with emphasis on the managerial viewpoint.

6. Apply principles of law applicable to business and to the individual including legal background, contracts, agency, negotiable instruments, suretyship, sale of personal property, real property, bailment, partnerships, corporations, deeds, mortgages, torts, bankruptcy and commercial applications of law.
7. Explain and demonstrate curriculum development and implementation of vocational business education classes on the high school and middle school level including research of issues and procedures for career and technical education in the public and private sectors leading to knowledge of core competencies for marketing education program.

Assessment Plan
Program: Business Management
Updated August 2020

*Program Learning Outcomes (PLOs) listed below chart

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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Identify and apply appropriate quantitative techniques using mathematical models that assist in the decision-making function of management including probability and statistical decision; linear programming such as inventory control, PERT, and the critical path method; the matrix theory and the game theory; and Markov Processes and the queuing theory</td>
<td>MGMT 341 (Supply Chain Management): Comprehensive application in forecasting exam questions</td>
<td>Every semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Recognize principles and practices currently used by business in the management of personnel including those related to labor sources, selection and placement of personnel, workers' environment, compensation, training, promotion, health and safety, benefit plans, and relations between management and employees</td>
<td>MGMT 343 (Human Resource Management): Case Study on Compensation Plan</td>
<td>Every fall semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>3. Develop knowledge and management skills related to individual and group relations in organizations, including self-awareness and motivation, communication styles, empowerment, leadership and team skills, and ethical relationships</td>
<td>MGMT 349 Human Behavior in Organizations: Special Project on Social Styles effectiveness</td>
<td>Every semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Develop knowledge and effective techniques for selecting employees, evaluating employee performance, and developing employees</td>
<td>MGMT 434 Workforce Selection Special Project: constructing and presentation of training module of people development</td>
<td>Every spring semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
</tbody>
</table>

**Program Learning Outcomes**

Upon completion of the Business Management Program, students will be able to:

1. Identify and apply appropriate quantitative techniques using mathematical models that assist in the decision-making function of management including probability and statistical decision; linear programming such as inventory control, PERT, and the critical path method; the matrix theory and the game theory; and Markov Processes and the queuing theory.
2. Recognize principles and practices currently used by business in the management of personnel including those related to labor sources, selection and placement of personnel, workers’ environment, compensation, training, promotion, health and safety, benefit plans, and relations between management and employees.

3. Develop knowledge and management skills related to individual and group relations in organizations, including self-awareness and motivation, communication styles, empowerment, leadership and team skills, and ethical relationships.

4. Develop knowledge and effective techniques for selecting employees, evaluating employee performance, and developing employee
Program Learning Outcomes

Upon completion of the Computer Information Systems Program, students will be able to:

1. Develop an optimal algorithm to solve a problem.
2. Identify and explain concepts and characteristics of conceptual machines.
3. Identify and explain software comprising a computer system.
4. Demonstrate effective technical communication orally and written.
5. Demonstrate knowledge and understanding of competitive business environments.
## Assessment Plan

### Program: Finance

*Updated: August 2020*

*Program Learning Outcomes (PLOs) listed below chart*

<table>
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<tr>
<td>Recognize the characteristics of real estate as they affect the market and explain the procedures and problems in financing real estate and the techniques of valuation</td>
<td>FIN 351 Real Estate: Home Affordability Analysis exam questions</td>
<td>Every other spring (odd year)</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Recognize and apply the general principles and types of insurance such as life insurance, casualty insurance, fire insurance, Social Security, and workmen’s compensation to business enterprises</td>
<td>FIN 442 General Insurance: Project – to show understanding on “Needs Approach Life Insurance”</td>
<td>Every other spring (even year)</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Recognize how the key concepts of business finance may be adapted in the context of a multinational firm</td>
<td>FIN 452 International Finance: Project to show comprehensive application of all phases of investment analysis</td>
<td>Every other fall (even year)</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
</tbody>
</table>
Program: Finance

Upon completion of the Finance Program, students will be able to:

1. Recognize the characteristics of real estate as they affect the market and explain the procedures and problems in financing real estate and the techniques of valuation.
2. Recognize and apply the general principles and types of insurance such as life insurance, casualty insurance, fire insurance, Social Security, and workmen's compensation to business enterprises.
3. Recognize how the key concepts of business finance may be adapted in the context of a multi-national firm (FIN 452).
4. Recognize and utilize investment principles, investment media, security markets, and the importance of analyzing industries and their macro-environments (FIN 457/458).
5. Apply investment concepts to actual analysis of investment opportunities and investment decision process through participation in the management of an endowed fund (FIN 299/499).
6. Develop and apply advanced analytical skills used in financial decision making (FIN 463).
## Assessment Plan

**Program: Marketing**

**Updated:** August 2020

*Program Learning Outcomes (PLOs) listed below chart*

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<tbody>
<tr>
<td>Explain the influence of cultural, social, and psychological factors on consumer behavior.</td>
<td>MRKT 332 Consumer Behavior - Oral Presentation on a certain internal factor and its impact on consumer behavior</td>
<td>Every fall semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Recognize the marketing subsystem used to inform and persuade both present and potential customers and apply techniques to manage the promotional mix of the company.</td>
<td>MRKT 341 Promotions Management – Integrated Marketing Communication project</td>
<td>Every fall semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Explain and apply techniques for the systematic search for and study of facts relevant to problem solving in marketing management (MRKT 441).</td>
<td>MRKT 441 Marketing Research – Research project on conducting a situation analysis, profiling the potential to serve and penetrate markets</td>
<td>Every fall semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
</tbody>
</table>
Develop knowledge and skills regarding the effective planning, decision-making, and evaluating of the total marketing program of various types of organizations


Every spring semester

Mastery is indicated by score of 80% or higher

Annually in May

**Program Learning Outcomes**

Upon completion of the Finance Program, students will be able to:

1. Explain the influence of cultural, social, and psychological factors on consumer behavior.
2. Recognize the marketing subsystem used to inform and persuade both present and potential customers and apply techniques to manage the promotional mix of the company.
3. Explain and apply techniques for the systematic search for and study of facts relevant to problem solving in marketing management.
4. Develop knowledge and skills regarding the effective planning, decision-making, and evaluating of the total marketing program of various types of organizations.
### Assessment Plan

**Program: Nonprofit Business and Social Enterprise**

*Program Learning Outcomes (PLOs) listed below chart*

<table>
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<tr>
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<tbody>
<tr>
<td>Establish effective nonprofit management and governance systems and structures (NBUS 333).</td>
<td>NBUS 333 Nonprofit Governance and Law – Special Project on completion of IRS Form 1023, Article of Incorporation, By Laws, and ancillary documents</td>
<td>Every spring semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Develop financial resources and grants</td>
<td>NBUS 238 Philanthropy: Theory and Practice – Grant Writing Project</td>
<td>Every fall semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Guide development of financial systems that address unique requirements for nonprofit organizations</td>
<td>NBUS 233 Nonprofit Financial Management – Case Study assignment on Financial Condition of a nonprofit organization</td>
<td>Every fall semester</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Select and engage effective volunteers and board members</td>
<td>NBUS 353 Volunteer Engagement and Resource Management – Class project on volunteering and assessing volunteer characteristics</td>
<td>Every other spring semester (even year)</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
<tr>
<td>Build public support for a nonprofit organization</td>
<td>NBUS 311 Nonprofit Marketing &amp; Promotion – Special Project: designing an integrated marketing plan</td>
<td>Every other spring (odd year)</td>
<td>Mastery is indicated by score of 80% or higher</td>
<td>Annually in May</td>
</tr>
</tbody>
</table>
Program Learning Outcomes

Upon completion of the Finance Program, students will be able to:

1. Establish effective nonprofit management and governance systems and structures.
2. Develop financial resources and grants.
3. Guide development of financial systems that address unique requirements for nonprofit organizations.
4. Select and engage effective volunteers and board members.
5. Build public support for a nonprofit organization.
6. Develop social enterprise businesses.