Measurement and Analysis of Student Learning and Performance

B.S. in Accounting Degree

Performance Inc	licator				Definition			
Student Learnin	g Results	Analysis of	Results		A student learning outcome is one that measures a specific competency attainment.			
Student Learning Outcomes (Performance Measures)	Description of Measurement Instrument to include Formative, summative, internal, external, or comparative.	Ar Benchmark average f	reas of Su	ove the Nationa ected external	Analysis of Results	Action Taken	Graphs or Tables of Resulting Trends	
Understand accounting data analysis and its use within the framework of various business models in accordance with modern management theory	Peregrine Exam Score in 2020 – 2023 all BS Graduates file, Accounting Data Analysis Column	Year 2015 - 2016 2016 - 2017 2017 - 2018 2018 - 2019 2019 - 2020 2020 - 2021 2021 - 2022 2022 - 2023	Actual 46 42.1 61.8 52.6 44.4 83.3 53.8 63.3	Benchmark 43.9 43.9 52 47.5 52 52 58.6 63.3	Results due to the initial learning related to teaching in a Covid environment went down in Spring of 2020 but rebounded as teaching and learning tools improved.	Greater emphasis was given to understanding how accounting- based analysis helps provide businesses with the data required to help management run the business.	Accounting Data Analysis 90 80 70 60 50 40 30 20 10 0 Series1 Series2	

Understand and	Peregrine Exam				Results due to	Emphasis was	Dalamas Olaszt Analysis
perform	Score in 2020 –	Year	Actual	Benchmark	the initial	moved to	Balance Sheet Analysis
balance-sheet-	2023 all BS				learning related	detailed	120
based financial	Graduates file,	2015 - 2016	51.6	43.8	to teaching in a	balance sheet	100
statement	Balance Sheet	2016 - 2017	36.4	43.8	Covid	analysis with a	80
analysis	Analysis Column				environment	focus on asset	60
		2017 - 2018	50.0	53.4	went down in the Spring of	management. Reemphasize	40
		2018 - 2019	40.0	44.9	2020 but	the	40
		2010 - 2019	40.0	44.9	rebounded as	importance of	20
		2019 - 2020	25.0	53.4	teaching and	financial	3 2 1 0 0 8 8 7 9 0
		0000 0004	74.4	50.4	learning tools	statements	2015 - 2016 2016 - 2017 2017 - 2018 2018 - 2019 2019 - 2020 2020 - 2021 2021-2022
		2020 - 2021	71.4	53.4	improved.	analysis by	2015 - 2016 - 2017 - 2018 - 2019 - 2020 - 2021-
		2021 - 2022	76.5	59.4		adding one	200. 200. 200. 200. 200. 200. 200. 200.
						extra week on	
		2022 - 2023	100.0	63.3		the topic	
Understand and	Peregrine Exam Score in 2020 –	V	A . (- 1	D l	Higher than the benchmark in	Added one week of study	
apply the concepts of	2023 all BS	Year	Actual	Benchmark	earlier periods	focused on	Compliance in
compliance-	Graduates file,	2015 - 2016	32.3	40.8	with a sudden	internal	Accounting
related activities	Compliance in				decrease which	controls	60 ————
as driven by regulatory	Accounting Column	2016 - 2017	54.5	40.8	was addressed with some	evaluation and risk	50
change		2017 - 2018	42.9	42.4	changes	assessment	40
		2017 2010	72.0	72.7	described in the	and	30
		2018 - 2019	53.9	45.0	right column. 2019-2020	emphasized	20
		2019 - 2020	28.6	42.4	dropped due to	the criticality of internal	10
		2019 - 2020	20.0	42.4	the initial	controls with	0
		2020 - 2021	50	42.4	learning related	case studies.	-
					to teaching in a Covid		502,502,503,503,500,507,503,503,
		2021 - 2022	36.4	43.0	environment		50, 50, 50, 50, 50, 50, 50, 50,
		2022 - 2023	44.4	46.7	went down but		
					rebounded as		
					teaching and learning tools		
					improved.		

Understand accounting principles and business concepts of bond valuation, dividends, retained earnings, and stocks	Peregrine Exam Score in 2020 – 2023 all BS Graduates file, Dividends, Stocks and Bonds Column Score in 2020 –	Year 2015 - 2016 2016 - 2017 2017 - 2018 2018 - 2019 2019 - 2020 2020 - 2021 2021 - 2022 2022 - 2023	Actual 78.6 50.0 52.2 54.6 50 100 83.3 70.0	Benchmark 51.2 51.2 55.4 48.8 55.4 55.4 59.6 65,5	Results due to the initial learning related to teaching in a Covid environment went down but rebounded as teaching and learning tools improved.	Increased emphasis on the impact of company capitalization decisions	Dividends, Stocks and Bonds 120 100 80 60 40 20 702 - 5018 5012 - 2020 702 - 5020 702 - 5020 80 60 40 20 - 5020 - 5020 702 - 5020 80 80 80 80 80 80 80 80 80 80 80 80 80
apply the concepts of financial statement analysis in accounting with respect to liquidity, profitability, and effective risk assessment processes.	2023 all BS Graduates file, Financial Statement Analysis Column	Year 2015 - 2016 2016 - 2017 2017 - 2018 2018 - 2019 2019 - 2020 2020 - 2021 2021 - 2022 2022 - 2023	Actual 66.7 42.9 44.4 15.4 66.7 75.0 80.0 75,0	Benchmark 32.8 32.8 47.5 35.2 47.5 47.5 55.5 63.1	were substantially higher than the benchmark.	ratio analysis case studies to demonstrate how ratio analysis helps to assess management and company strengths and weaknesses.	Financial Statement Analusis 90 80 70 60 50 40 30 20 10 0 Actual Benchmark

Understand the	Score in 2020 –				Results in 2019	Continued	
impact of debt	2023 all BS	Year	Actual	Benchmark	- 2020	case studies	Interest, Income and Debt
vs equity capitalization	Graduates file, Interest, Income,	0045 0040	50.0	40.0	decreased due to the initial	on capitalization	,
decisions,	and Debt column	2015 - 2016	53.3	43.0	learning related	decisions and	120
interest rates,		2016 - 2017	38.5	43.0	to teaching in a	their impact on	100
taxation, net income		2017 - 2018	33.3	53.9	Covid environment	profitability and liquidity.	80
management,		2017 - 2016	33.3	55.9	going down but	and iiquidity.	60
and maximizing shareholder		2018 - 2019	26.7	49.0	rebounded as teaching and		40
value		2019 - 2020	37.5	53.9	learning tools		20
		2010 2020	07.0	00.0	improved.		0
		2020 - 2021	100	53.9			2016 2017 2018 2019 2020 2021 2022 2023
		2021 - 2022	27.8	59.2			2015 - 2 2016 - 3 2017 - 3 2018 - 3 2020 - 3 2021 - 3 2022 - 3
							20 20 20 20 20 20 20 20 20 20 20 20 20 2
		2022 - 2023	66.7	65.6			
Understand the	Score in 2020 –				All data points	Assigned	I I Fatel
importance of	2023 all BS	Year	Actual	Benchmark	commencing	homework	Journal Entries
the accounting flow from	Graduates file, Journal Entries	2015 - 2016	47.3	50.2	2017 – 2018 are above the	addressing the flow of	90
transaction	column	2013 2010	47.5	30.2	benchmark,	accounting	80 70
analysis, journal entry		2016 - 2017	42.5	50.2	addressed with changes	from transaction	60
preparation,		2017 - 2018	60.0	55.4	enacted that are	analysis all the	50 40
posting to the					described on the	way through the accounting	30
general ledger through to		2018 - 2019	54.8	52.5	right column.	process to	10
financial		2019 - 2020	66.7	55.4		financial	16 – 6 – 6 – 6 – 6 – 6 – 6 – 6 – 6 – 6 –
statement preparation		0000 0001	00.0	55.4		statement preparation.	- 2016 - 2017 - 2018 - 2019 - 2020 - 2021 - 2022 - 2023
		2020 - 2021	68.8	55.4		proparation.	2015 - 2016 - 2017 - 2018 - 2019 - 2019 - 2020 - 2021 - 2022 - 20
		2021 - 2022	75.0	61.3			
		2022 - 2023	94.4	64.8			
		2022 - 2023	34.4	04.0			

Understand the importance of management of accounting, its linkage to financial accounting, and its importance to drive effective decision-making with supporting data and analysis.	Score in 2020 – 2023 all BS Graduates file, Management of Accounting column	Year 2015 - 2016 2016 - 2017 2017 - 2018 2018 - 2019 2019 - 2020 2020 - 2021 2021 - 2022	Actual 43.5 42.5 20.0 75.0 45.5 64.3 61.5	Benchmark 53.5 53.5 50.5 50.5 50.5 50.9	The later periods are substantially higher than the benchmark. Results in 2019 – 2020 decreased due to the initial learning related to teaching in a Covid environment going down but rebounded as teaching and learning tools	Increased focus on management accounting tools & techniques through increased homework assignments and case studies	Management Accounting 90 80 70 60 50 40 30 20 10 0 Actual Benchmark
Understand the	Peregrine Exam	2022 - 2023	83.3	52.7	improved. The 2020 –	Embedded	
ethical concepts involved in	Score in Score in 5- year Comparison	Year	Actual	Benchmark	2021 is substantially	concepts of ethics in all	Business Ethics
business decision-making	File, Business Ethics Course and	2015 - 2016	43.7	45.0	higher than the benchmark.	business courses.	70
and its impact on society	All BS Degree Raw Data for	2016 - 2017	42.6	45.0	Results in 2019 – 2020 showed	Introduced case studies	60 50
	Benchmark data	2017 - 2018	49.5	52.2	improvement but	with ethical	40
		2018 - 2019	40	47.3	were lower due to the initial	decision making	20 —
		2019 - 2020	53.8	55.2	learning related to teaching in a		0
		2020 - 2021	72.2	55.2	Covid environment		2012 2012 2013 2013 2013 2013 2013 2013
		2021 - 2022	65.4	61.9	went down but		to, to, to, to, to, to, to, to,
		2022 - 2023	70.0	66.2	rebounded as teaching and learning tools improved.		

Understand the	Peregrine Exam		1		Data points	Added one	
basic concepts of business	Score in Score in 5 year Comparison	Year	Actual	Benchmark	commencing 2018 – 2019	week of study on financial	Business Finance
finance, including financial	File, Business Finance Course and All BS Degree	2015 - 2016	40.9	38.5	were higher than the benchmark	ratio analysis and expanded teaching with	90
analysis, corporate	Raw Data for Benchmark data	2016 - 2017	37.5	38.5		a case study in corporate	60 50 40 40 30 20 10 0 701 201 201 201 201 201 201 201 201 201 2
financial analysis,	Delicilliark data	2017 - 2018	42.4	48.3		financial analysis	
investments, financial		2018 - 2019	43.9	41.4		,	
institutions and markets		2019 - 2020	55.0	48.3			
markets		2020 - 2021	67.8	48.3			
		2021 - 2022	68.5	54.3			Actual — Benchmark
		2022 - 2023	81.7	59,8			Actual
Understand the concepts of	Peregrine Exam Score in Score in 5				All but two data points were	Added an additional	
strategic management	year Comparison File, Business	Year	Actual	Benchmark	above the benchmark	week of reflection and	Business Integration & Strategic Management 90 80 70 60
and its implications in	Integration and Strategic	2015 - 2016	49.9	47.7	while showing a trend of	student analysis of	
business development	Management Course and All BS	2016 - 2017	51.5	47.7	improvement	learning at the	
and sustainability	Degree Raw Data for Benchmark data	2017 - 2018	50.0	57.9		semester	50 40
Sustamability	Tor Benefimark data	2018 - 2019	45.4	50.0			30 ————————————————————————————————————
		2019 - 2020	62.5	57.9			0
		2020 - 2021	74.4	57.9			2012 2013 2013 2013 2013 2013 2013 2013
		2021 - 2022	64.6	64.6			
		2022 - 2023	85.0	69.2			

Comprehend and articulate	Peregrine Exam Score in Score in 5-		T	1	All but one data point was above	Continue to focus on	
well-known	year Comparison	Year	Actual	Benchmark	the benchmark,	active student	Business Leadership
leadership theories and strategies;	File, Business Leadership Course and All BS Degree	2015 - 2016	39.9	43.0	while showing a trend of improvement	participation in classroom case study	70
analyze and critique these	Raw Data for Benchmark data	2016 - 2017	45.3	43.0		analysis	60 50 40 30 20 10
theories and apply them to a	Benomman data	2017 - 2018	54.3	53.2			
variety of organizational		2018 - 2019	40.8	46.7			
settings		2019 - 2020	46.3	53.2			
		2020 - 2021	73.3	53.2			2012/012/022/022/012/012/012
		2021 - 2022	57.7	58.4			20, 20, 20, 20, 20, 20, 20,
		2022 -2023	73.3	62.4			
Understand the theory and	Peregrine Exam Score in Score in 5-				All but one data point was above	Keep the same pace of	
practice of economics	year Comparison File, Economics	Year	Actual	Benchmark	the benchmark while showing a	study on the subject	Economics 80
including microeconomics	Course and All BS Degree Raw Data	2015 - 2016	44.8	41.3	trend of improvement		70
, macroeconomic	for Benchmark data	2016 - 2017	44.0	41.3	Improvement		50
s, fiscal and monetary policy,		2017 - 2018	49.5	48.3			40
public finance,		2018 - 2019	39.2	42.6			20 —
international		2019 - 2020	47.5	48.3			0
economics		2020 - 2021	65.6	48.3			201, 201, 201, 201, 201, 201, 201, 201,
		2021 - 2022	56.9	53.7			50, 50, 50, 50, 50, 50, 50,
		2022 - 2023	70.0	57.9			

Understand the impact of globalization on the domestic market, the functioning of multinational corporations, and their impact on international business	Peregrine Exam Score in Score in 5- year Comparison File Global Dimensions of Business Course and All BS Degree Raw Data for Benchmark data.	Year 2015 - 2016 2016 - 2017 2017 - 2018 2018 - 2019	Actual 41.2 40.0 45.7 41.5	Benchmark 39.3 39.3 53.4 46.6	The trend of improvement commencing 2018 -2019	Included additional case studies with an emphasis on multinational corporations	Global Dimensions of Business 90 80 70 60 50 40 30 20
		2019 - 2020 2020 - 2021	58.8 77.8	53.4			
		2021 - 2022	57.7 71.7	58.4			Actual Benchmark
					B 11 1 2010		
Understand the importance of	Peregrine Exam Score in Score in 5	Year	Actual	Benchmark	Results in 2019 - 2020	Introduced in- class quizzes	Information Management
information management	year Comparison	2015 - 2016	47.8	50.3	decreased due to the initial	and additional homework	90 80 70
systems and their impact on	File Information Management	2016 - 2017	52.6	50.3	learning related to teaching in a	exercises on AI, Expert	
the organization's	Systems Course and All BS Degree				Covid environment	Systems, & SDLC	50
functions,	Raw Data for	2017 - 2018	47.6	57.6	went down but	methodologies	30
performance, and productivity.	Benchmark data.	2018 - 2019	44.6	52.6	rebounded as teaching and	•	10
		2019 - 2020	56.3	57.6	learning tools improved		
		2020 - 2021	78.9	57.6	improved		2012 2012 2013 2013 2013 2013 2013 2013
		2021 - 2022	71.5	64.3			
		2022 - 2023	76.7	70.0			

importance of the legal environment in enforcing contracts, ownership rights as well as	Peregrine Exam Score in Score in 5- year Comparison File Legal Environment in Business Course and All BS Degree Raw Data for Benchmark data.	Year 2015 - 2016 2016 - 2017 2017 - 2018 2018 - 2019 2019 - 2020 2020 - 2021 2021 - 2022 2022 - 2023	Actual 46.1 48.5 50.5 55.4 50.0 75.6 56.9 73.3	Benchmark 45.9 45.9 57.3 50.1 57.3 63.2 67.3	Results in 2019 – 2020 decreased due to the initial learning related to teaching in a Covid environment went down but rebounded as teaching and learning tools improved	Inserted a renewed emphasis on student completion of case briefs, and the classroom presentation of the associated legal issues	Legal Environment in Business 80 70 60 50 40 30 20 10 0 Actual Benchmark
management of	Peregrine Exam Score in Score in 5-	Year	Actual	Benchmark	Results in 2019 - 2020	Keep the same pace of	Management
including human	year Comparison File Legal	2015 - 2016	52.4	49.0	decreased due to the initial	study on the subject	70
management,	Environment in Management	2016 - 2017	53.0	49.0	learning related to teaching in a Covid		50
production	Course and All BS Degree Raw Data	2017 - 2018	46.7	56.3	environment went down but		40 ————————————————————————————————————
and	for Benchmark	2018 - 2019	42.3	49.8	rebounded as teaching and		10
behavior	data,	2019 - 2020	47.5	56.3	learning tools improved		0
		2020 - 2021	70.0	56.3	improved		\$02,502,503,503,505,505,505,505,505,
		2021 - 2022	64.6	62.3			→ Actual → Benchmark
		2022 - 2023	69.9	66.8			Actual

Understand the components of the marketing mix: people, place, product, and promotion and be able to apply them in formulating a marketing strategy	Peregrine Exam Score in Score in 5- year Comparison File Marketing Course and All BS Degree Raw Data for Benchmark data.	Year 2015 - 2016 2016 - 2017 2017 - 2018 2018 - 2019 2019 - 2020 2020 - 2021 2021 - 2022 2022 - 2023	Actual 40.2 42.1 58.6 46.9 52.5 86.7 67.7	Benchmark 40.4 40.4 56.1 47.5 56.1 56.1 62.7 67.2	Results in 2019 – 2020 were less than the benchmark due to the initial learning related to teaching in a Covid environment but rebounded as teaching and learning tools improved All but one data point were above the benchmark, while showing a trend of improvement	Assigned additional case studies in marketing and incorporated them in classroom instructions	Marketing 80 70 60 50 40 30 20 10 0 Actual Benchmark
Understand statistics and quantitative methodologies	Peregrine Exam Score in Score in 5- year Comparison File. Quantitative	Year 2015 - 2016	Actual	Benchmark 40.3	Results in 2019 – 2020 were less than the benchmark due	Introduced more in-class problems and homework exercises on What –IF Analysis,	Quantitative Research Techniques and Statistics
as an analysis tool for business decision making	Research Techniques and	2016 - 2017	46.2	40.3	to the initial learning related to teaching in a		
	Statistics Course and All BS Degree Raw Data for	2017 - 2018	38.1 40.0	52.0 45.7	Covid environment but rebounded as	Regression analysis, & Pivot Table	50 40 30
	Benchmark data	2019 - 2020	52.5	52.0	teaching and learning tools improved All but	Analysis	10
		2020 - 2021	67.8	52.0	one data point were above the		0
		2021 - 2022	63.1	57.2	benchmark, while showing a		2012 2012 2013 2013 2013 2013 2013 2013
		2022 - 2023	85.0	61.4	trend of improvement		