### Undergraduate Degree Program

**Accounting - BACC**

---

**Mission Statement**

This program provides students with the knowledge and skills necessary to enter the fields of public, private sector, corporate and governmental accounting, or to pursue advanced degrees in accounting, business or law.

---

**Student Learning Outcomes**

**FIU Accounting - BACC graduates should be able to achieve the following:**

<table>
<thead>
<tr>
<th>Content/Discipline Knowledge Skills</th>
<th>Direct Measures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students will be able to prepare and interpret financial statements for business, non-profit, and government enterprises.</td>
<td><strong>Procedure:</strong> A standardized exit exam developed by the faculty in the FIU CoB. The exam is administered to students in the senior course, MAN 4720, Strategic Management.</td>
</tr>
<tr>
<td>Students will use accounting data to evaluate performance and enable decision making.</td>
<td><strong>Sampling:</strong> Accounting (BACC) students in the senior course, MAN 4720, Strategic Management.</td>
</tr>
<tr>
<td>Minimum Criteria for Success: Scores will be at least 70%.</td>
<td><strong>Procedure:</strong> A standardized exit exam developed by the faculty in the FIU CoB. The exam is administered to students in the senior course, MAN 4720, Strategic Management.</td>
</tr>
<tr>
<td><strong>Sampling:</strong></td>
<td></td>
</tr>
<tr>
<td>Students will describe the principles related to the design, integrity, and effectiveness of accounting information systems.</td>
<td>Accounting (BACC) students in the senior course, MAN 4720, Strategic Management.</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Minimum Criteria for Success:</td>
<td>Scores will be at least 70%.</td>
</tr>
<tr>
<td>Procedure:</td>
<td>A standardized exit exam developed by the faculty in the FIU CoB. The exam is administered to students in the senior course, MAN 4720, Strategic Management.</td>
</tr>
<tr>
<td>Sampling:</td>
<td>Accounting (BACC) students in the senior course, MAN 4720, Strategic Management.</td>
</tr>
<tr>
<td>Minimum Criteria for Success:</td>
<td>Scores will be at least 70%.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Students will understand the role of auditing in society, including auditing procedures and reporting requirements.</th>
<th>Accounting (BACC) students in the senior course, MAN 4720, Strategic Management.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minimum Criteria for Success:</td>
<td>Scores will be at least 70%.</td>
</tr>
<tr>
<td>Procedure:</td>
<td>A standardized exit exam developed by the faculty in the FIU CoB. The exam is administered to students in the senior course, MAN 4720, Strategic Management.</td>
</tr>
<tr>
<td>Sampling:</td>
<td>Accounting (BACC) students in the senior course, MAN 4720, Strategic Management.</td>
</tr>
<tr>
<td>Minimum Criteria for Success:</td>
<td></td>
</tr>
</tbody>
</table>
### Quantitative Analytical Principles

**Procedure:**

- Students will apply the federal tax law to individuals, corporations, and partnerships.
- Students will be able to:
  - a.) Apply knowledge of cultural country differences;
  - b.) Analyze political differences;
  - c.) Evaluate competitive global strategies

**Scores will be at least 70%.

### Global Knowledge

**Procedure:**

- A standardized exit exam developed by the faculty in the FIU CoB. The exam is administered to students in the senior course, MAN 4720, Strategic Management.

**Sampling:**

- Accounting (BACC) students in the senior course, MAN 4720, Strategic Management.

**Minimum Criteria for Success:**

- Scores will be at least 70%.

**Students will be able to:**

- a.) Apply knowledge of cultural country differences;
- b.) Analyze political differences;
- c.) Evaluate competitive global strategies

**Procedure:**

- A standardized exit exam developed by the faculty in the FIU CoB. The exam is administered to students in the senior course, MAN 4720, Strategic Management.

**Sampling:**

- Students in the senior course, MAN 4720, Strategic Management.

**Minimum Criteria for Success:**

- Scores will be at least 70%.
Students will be able to:

a.) Identify and demonstrate basic statistical principles and techniques;
b.) Identify how results can affect business decisions;
c.) Employ appropriate problem-solving techniques to business problems

A standardized exit exam developed by the faculty in the FIU CoB. The exam is administered to students in the senior course, MAN 4720, Strategic Management.

**Sampling:**
Students in the senior course, MAN 4720, Strategic Management.

**Minimum Criteria for Success:**
Scores will be at least 70%.

---

Ethics and Law

Students will be able to:

a.) Identify the legal constraints and the options available to the business manager in responding to and resolving legal issues;
b.) Recognize the laws and governmental regulations that affect contemporary businesses;
c.) Evaluate ethical problems that are integrally connected to legal issues;
d.) Identify the concepts of ethics and the law with financial reality in implementing business decisions

A standardized exit exam developed by the faculty in the FIU CoB. The exam is administered to students in the senior course, MAN 4720, Strategic Management.

**Sampling:**
Students in the senior course, MAN 4720, Strategic Management.

**Minimum Criteria for Success:**
Scores will be at least 70%.

---

Financial Management

Students will be able to:

a.) Identify financial concepts and terminology;
b.) Identify the goals of financial planning and the tools available to forecast an organization's finance requirements;
c.) Evaluate the concept of shareholder wealth maximization and

A standardized exit exam developed by the faculty in the FIU CoB. The exam is administered to students in the senior course, MAN 4720, Strategic Management.

**Sampling:**
Students in the senior course, MAN 4720, Strategic Management.

**Minimum Criteria for Success:**
Scores will be at least 70%.
how it relates to the organization’s management and structure;
d.) Demonstrate various measures of project profitability using
traditional capital budgeting techniques

<table>
<thead>
<tr>
<th>Students in the senior course, MAN 4720, Strategic Management.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Minimum Criteria for Success:</strong></td>
</tr>
<tr>
<td>Scores will be at least 70%.</td>
</tr>
</tbody>
</table>

Marketing Management
Students will be able to:
a.) recognize the importance of marketing within an organization
and its role in society;
b.) Identify target market segments;
c.) Analyze a company's marketing strategy and recognize
appropriate and inappropriate marketing alternatives;
d.) Define and appropriately use marketing terminology and
concepts

<table>
<thead>
<tr>
<th>Students in the senior course, MAN 4720, Strategic Management.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Procedure:</strong></td>
</tr>
<tr>
<td>A standardized exit exam developed by the faculty in the FIU CoB. The exam is administered to students in the senior course, MAN 4720, Strategic Management.</td>
</tr>
<tr>
<td><strong>Sampling:</strong></td>
</tr>
<tr>
<td>Students in the senior course, MAN 4720, Strategic Management.</td>
</tr>
<tr>
<td><strong>Minimum Criteria for Success:</strong></td>
</tr>
<tr>
<td>Scores will be at least 70%.</td>
</tr>
</tbody>
</table>

Organizational Management
Students will be able to:
a.) Define the management functions and business processes
that create value for an organization;
b.) Formulate a set of management policies, practices, and
procedures that influence group and individual dynamics in
organizations;
c.) Describe situations where management decision-making
should incorporate ethical reasoning, multiculturalism, and
internal inter-group behavior

<table>
<thead>
<tr>
<th>Students in the senior course, MAN 4720, Strategic Management.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Procedure:</strong></td>
</tr>
<tr>
<td>A standardized exit exam developed by the faculty in the FIU CoB. The exam is administered to students in the senior course, MAN 4720, Strategic Management.</td>
</tr>
<tr>
<td><strong>Sampling:</strong></td>
</tr>
<tr>
<td>Students in the senior course, MAN 4720, Strategic Management.</td>
</tr>
<tr>
<td><strong>Minimum Criteria for Success:</strong></td>
</tr>
<tr>
<td>Scores will be at least 70%.</td>
</tr>
</tbody>
</table>
Scores will be at least 70%.

**Accounting**
Students will be able to:
- a.) Analyze accounting information as promulgated by US GAAP;
- b.) Calculate basic accounting information useful to decision makers;
- c.) Calculate common ratios using accounting information;
- d.) Assess broad links of fraudulent activity

**Procedure:**
A standardized exit exam developed by the faculty in the FIU CoB. The exam is administered to students in the senior course, MAN 4720, Strategic Management.

**Sampling:**
Students in the senior course, MAN 4720, Strategic Management.

**Minimum Criteria for Success:**
Scores will be at least 70%.

**Technology Integration:**
Students will be able to:
- a.) Recognize concepts and terminology related to hardware, software, and networks;
- b.) Demonstrate an understanding of the role of information systems in organizations;
- c.) Identify the appropriate and effective uses of information technology

**Procedure:**
A standardized exit exam developed by the faculty in the FIU CoB. The exam is administered to students in the senior course, MAN 4720, Strategic Management.

**Sampling:**
Students in the senior course, MAN 4720, Strategic Management.

**Minimum Criteria for Success:**
Scores will be at least 70%.
A standardized exit exam developed by the faculty in the FIU CoB. The exam is administered to students in the senior course, MAN 4720, Strategic Management.

**Sampling:**
Students in the senior course, MAN 4720, Strategic Management.

**Minimum Criteria for Success:**
Scores will be at least 70%.

---

**Communication Skills**
Students will be able to:

a.) Support thesis or claims with appropriate reasons, examples, and evidence;
b.) Organize ideas in a formal coherent manner;
c.) Write clearly, utilize appropriate word choices, and structure;
d.) Effectively employs grammar conventions including punctuations and spelling

**Direct Measures**

**Procedure:**
A portion of the students' presentations from MAN 4720, Strategic Management are evaluated against a rubric by the FIU Communication Arts Studio.

**Sampling:**
Students in the senior course, MAN 4720, Strategic Management.

**Minimum Criteria for Success:**
Students should score at least 1, which is a rating of acceptable on a rubric on oral communication. The scale used is from 0 to 2 where 0 Does not Meet Standards and 2 Meets or Exceeds Standards.

---

Students will be able to:

a.) Support thesis or claims with appropriate reasons, examples, and evidence;
b.) Organize ideas in a formal coherent manner;
c.) Write clearly, utilize appropriate word choices, and structure;
d.) Effectively employs grammar conventions including punctuations and spelling

**Sampling:**

**Procedure:**
Samples of students’ written work from MAN 4720, Strategic Management are scored against a rubric.

**Sampling:**
Students in the senior course, MAN 4720, Strategic Management.

**Minimum Criteria for Success:**

Students should score at least 2, which is a rating of acceptable on a rubric on written communication. The scale used is from 0 to 3, where 0 is the lowest rating and 3 is the highest rating.