

Delta State University

College of Business and Aviation

Learning Outcomes for ACBSP Accredited Programs
Division of Accountancy, Computer Information Systems, and
Geospatial Information Technology

2024-2025 Self-Study Year



Program Outcomes – Master of Professional Accountancy (MPAC)

Accounting majors will demonstrate the ability to apply appropriate audit procedures.

Accounting majors will compose accurate briefs of case law regarding tax situations.

Master of Professional Accountancy

Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
75% of majors will apply appropriate auditing procedures/Grade on Audit Case Studies.	Evaluation of graduate students' audit practice	CY24 - 100% of Accounting majors demonstrated the ability to apply the appropriate principles and standards to audit case studies	The graduate faculty consider other teaching methodology to keep students current with auditing. <i>Program on Teach-Out as of May 13, 2024.</i>
75% of majors will compose accurate briefs of case law regarding tax situations.	Evaluation of Accounting graduate students' written case briefs	CY24 - 100% of Accounting majors demonstrated the ability to apply the appropriate tax laws to tax research cases and to compose accurate tax law briefs	New cases are reviewed each year. <i>Program on Teach-Out as of May 13, 2024.</i>

Program Outcomes – Business Core (BBA)

All BBA Degree students will understand the core business competencies of accounting, finance, information systems, economics, management, and marketing as applied in a business context.

Bachelor of Business Administration Business Core

Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
All BBA Degree students will score at the 50 th percentile of ACBSP Accredited Programs in Region 3 on the Peregrine Academic undergraduate business core aggregate direct assessment.	Direct, external, comparative – Students complete an outbound assessment through Peregrine	Based on the Peregrine CPC Assessment students did not perform at or above the 50 th percentile early in our earlier use of CPC.	<p>We see through these reports that we need to have better training methods on how to analysis assessment data and how to create better methods of course assessments.</p> <p>Faculty will begin to evaluate Peregrine CPC reports with more PD training on how to analysis the subtopics to better identify the areas of need for improvement. Once these areas are identified, faculty will then have a better understanding of where they need to make improvements to their coursework to improve student understanding. This will also help the teachers to better develop assessment methods to identify gaps. By identifying these gaps, faculty will now have a better understand of what course content that the faculty will need to focus on to improve student understand of and content.</p>

Program Outcomes – Accountancy (BBA)

All Accounting degree students will understand the core business competencies of accounting, finance, information systems, economic, management, and marketing as applied in a business context.

All Accounting degree students will understand the core business competencies of accounting.

Accounting majors will demonstrate the ability to prepare a Balance Sheet, and an Income Statement; the foundational financial statements used in business, in accordance with United States Generally Accepted Accounting Principles (USGAAP).

Accounting majors will demonstrate the ability to prepare a corporate federal income tax return.

Accounting majors will be able to prepare budgets forecasting.

Bachelor of Business Administration Accountancy

Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
Accounting graduates will score 60th percentile of ACBSP Accredited Programs in Region 3 on the Academic undergraduate business core aggregate direct assessment.	Direct, External, comparative - Students complete an outbound assessment through Peregrine	Based on the Peregrine CPC Assessment, we are starting to see that our students are not performing as well against student from our peer institutions in some semesters.	<p>We see through these reports that we need to have better training methods on how to analyze assessment data and how to create better methods of course assessments.</p> <p>Faculty will begin to evaluate Peregrine CPC reports with more PD training on how to analysis the subtopics to better identify the areas of need for improvement. Once these areas are identified, faculty will then have a better understanding of where they need to make improvements to their coursework to improve student understanding. This will also help the teachers to better develop assessment methods to identify</p>

			gaps. By identifying these gaps, faculty will now have a better understand of what course content that the faculty will need to focus on to improve student understand of and content.
Accounting graduates will score 60th percentile of ACBSP Accredited Programs in Region 3 on the Peregrine Academic undergraduate Accounting section.	Direct, External, comparative - Students complete an outbound assessment through Peregrine	Based on the Peregrine CPC Assessment, we are starting to see that our students are not performing as well against student from our peer institutions in some semesters on the Accounting section	<p>We see through these reports that we need to have better training methods on how to analyze assessment data and how to create better methods of course assessments.</p> <p>Faculty will begin to evaluate Peregrine CPC reports with more PD training on how to analysis the subtopics to better identify the areas of need for improvement. Once these areas are identified, faculty will then have a better understanding of where they need to make improvements to their coursework to improve student understanding. This will also help the teachers to better develop assessment methods to identify gaps. By identifying these gaps, faculty will now have a better understand of what course content that the faculty will need to focus on to improve student understand of and content.</p>
70% of accounting majors will be able to demonstrate that they can accurately prepare	Direct, formative, internal - Student performance on	88% of students earned 70% or above on the financial statements in ACC 305.	The objective was met; faculty determined to implement no changes.

financial statements by scoring 70% or better on manual practice set in ACC 305.	chapter 7 assignment in ACC 305.		In an effort to strengthen student's background knowledge before they take ACC 305, a practice set was added to ACC 230 which is a prerequisite for ACC 305. See syllabus for spring 2024 for ACC 230 and see syllabus for spring 2025 for ACC 230.
70% of accounting majors will score 70% or better on corporate tax return in ACC 452.	Direct, formative, external - Student performance on federal income tax return in ACC 452.	80% of accounting majors correctly prepared a corporate federal tax return in ACC 452.	<p>The objective was met; faculty determined to implement no changes to this project.</p> <p>No evidence of the faculty plan for continuous improvement. An improvement plan will be developed the next time the course is offered.</p>
70% of accounting majors will score 70% or better on budget in ACC 361.	Direct, formative, internal - Student performance on budget prepared in ACC 361.	90% of accounting majors correctly prepared budgets forecasting in ACC 361.	<p>The objective was met; faculty determined to implement no changes to this project.</p> <p>No evidence of the faculty plan for continuous improvement. An improvement plan will be developed the next time the course is offered.</p>

Program Outcomes – Computer Information Systems (BBA)

All Computer Information Systems degree students will understand the core business competencies of accounting, finance, information systems, economic, management, and marketing as applied in a business context.

All Computer Information Systems degree students will understand the core business competencies of computer information systems.

Computer Information Systems majors will demonstrate the ability to develop an information system.

Computer Information Systems majors will demonstrate the ability to maintain computer information system security and risk assessment.

Computer Information Systems majors will demonstrate the ability to implement and maintain a relational database.

Bachelor of Business Administration Computer Information Systems

Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
Computer Information Systems graduates will score 60th percentile of ACBSP Accredited Programs in Region 3 on the Academic undergraduate business core aggregate direct assessment.	Direct, External, comparative - Students complete an outbound assessment through Peregrine	Based on the Peregrine CPC Assessment, we are starting to see that our students are not performing as well against student from our peer institutions in some semesters.	<p>We see through these reports that we need to have better training methods on how to analyze assessment data and how to create better methods of course assessments.</p> <p>Faculty will begin to evaluate Peregrine CPC reports with more PD training on how to analysis the subtopics to better identify the areas of need for improvement. Once these areas are identified, faculty will then have a better understanding of where they need to make improvements to their coursework to improve student understanding. This will also help the teachers to better develop assessment methods to identify gaps. By identifying these gaps, faculty will now have a better understand of what course content that the faculty will</p>

			need to focus on to improve student understand of and content.
Computer Information Systems graduates will score 60th percentile of ACBSP Accredited Programs in Region 3 on the Peregrine Academic undergraduate Information Management Systems section.	Direct, External, comparative - Students complete an outbound assessment through Peregrine	Based on the Peregrine CPC Assessment, we are starting to see that our students are not performing as well against student from our peer institutions in some semesters on the Information Management Systems section	<p>We see through these reports that we need to have better training methods on how to analyze assessment data and how to create better methods of course assessments.</p> <p>Faculty will begin to evaluate Peregrine CPC reports with more PD training on how to analysis the subtopics to better identify the areas of need for improvement. Once these areas are identified, faculty will then have a better understanding of where they need to make improvements to their coursework to improve student understanding. This will also help the teachers to better develop assessment methods to identify gaps. By identifying these gaps, faculty will now have a better understand of what course content that the faculty will need to focus on to improve student understand of and content.</p>
70% of students will successfully develop Windows and Web applications with Visual C# and ASP.NET programs.	Direct, formative, internal - Programming Projects: Develop a database Windows application using Visual C# programming techniques, and a database Web application using Visual C# with ASP.NET programming techniques.	Spring 2024: 75% completed both projects successfully	The actual result exceeded expectations, with 75% of students (12 out of 16) completing both projects. This indicates a higher-than-anticipated proficiency among students in applying Visual C# and ASP.NET to their database applications development tasks. Faculty can leverage this success to enhance student outcomes further. Faculty can identify best practices and integrate them into the curriculum by

			<p>analyzing the teaching methods and resources that contributed to this achievement.</p> <p>Keep providing targeted support and enrichment opportunities related to online resources to learn Visual C# and ASP.NET to improve understanding. For continuous improvement, faculty should regularly assess and update the curriculum to incorporate emerging Visual C# and ASP.NET improvements, ensuring that students remain proficient and competitive in their programming skills.</p>
80% of Computer Information Systems majors will demonstrate the ability to maintain computer information system security/Evaluation of the security design of an information system.	Direct, formative, internal - Hands on Labs	Fall 2024: 97% of students demonstrated the ability to maintain computer information system security	<p>Faculty can provide targeted support and additional practice opportunities for the remaining 3% of students who may need extra help. By continuously monitoring and adjusting our instructional strategies, faculty can ensure that all students achieve a high level of proficiency in web development frameworks.</p> <p>Keep exploring more topics and provide learning materials in information securities and cybersecurity.</p>
70% of students will successfully develop and maintain a relational database with the Structured Query Language.	Direct, formative, internal - Database design assignment: Implement and maintain a relational database using the Structured Query Language (SQL).	Fall 2024: 90% of students successfully implemented the relational database with SQL	<p>The higher-than-expected result of 90% indicates that students strongly understand the implementation of the relational database and the SQL programming language. By continuously monitoring and adjusting our instructional strategies, faculty can</p>

			<p>ensure that all students achieve a high level of proficiency in learning relational database implementation and maintenance.</p> <p>Keep providing targeted support and enrichment opportunities related to online resources to learn the implementation and maintenance of the relational database.</p>
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Program Outcomes – Finance (BBA)

All Finance degree students will understand the core business competencies of accounting, finance, information systems, economic, management, and marketing as applied in a business context.

All Finance degree students will understand the core business competencies of finance.

Students will learn analysis of financial statement skills.

Students will learn capital budgeting skills.

Students will learn working capital management skills.

Bachelor of Business Administration Finance

Comparative Information and Data		Analysis of Results	
Performance Measure (Competency)	Data Collection (Evidence)	Results of Evaluation	Analysis and Action Taken
Finance graduates will score 60th percentile of ACBSP Accredited Programs in Region 3 on the Academic undergraduate business core aggregate direct assessment.	Direct, External, comparative - Students complete an outbound assessment through Peregrine	Based on the Peregrine CPC Assessment, we are starting to see that our students are not performing as well against student from our peer institutions in some semesters.	<p>We see through these reports that we need to have better training methods on how to analyze assessment data and how to create better methods of course assessments.</p> <p>Faculty will begin to evaluate Peregrine CPC reports with more PD training on how to analysis the subtopics to better identify the areas of need for improvement. Once these areas are identified, faculty will then have a better understanding of where they need to make improvements to their coursework to improve student understanding. This will also help the teachers to better develop assessment methods to identify</p>

			gaps. By identifying these gaps, faculty will now have a better understand of what course content that the faculty will need to focus on to improve student understanding of and content.
Finance graduates will score 60th percentile of ACBSP Accredited Programs in Region 3 on the Peregrine Academic undergraduate Finance section.	Direct, External, comparative - Students complete an outbound assessment through Peregrine	Based on the Peregrine CPC Assessment, we are starting to see that our students are not performing as well against student from our peer institutions in some semesters on the Finance section	<p>We see through these reports that we need to have better training methods on how to analyze assessment data and how to create better methods of course assessments.</p> <p>Faculty will begin to evaluate Peregrine CPC reports with more PD training on how to analysis the subtopics to better identify the areas of need for improvement. Once these areas are identified, faculty will then have a better understanding of where they need to make improvements to their coursework to improve student understanding. This will also help the teachers to better develop assessment methods to identify gaps. By identifying these gaps, faculty will now have a better understand of what course content that the faculty will need to focus on to improve student understanding of and content.</p>
Finance students will be able to understand 70% of the analysis of financial statements.	Direct, formative, internal - Test scores and cases	CY 24 - 90% of Finance students were able to	Some students have trouble with this financial concept.

		understand analysis of financial statements	Faculty will go over more problems.
70% of Finance students will be able to understand capital budgeting.	Direct, formative, internal - Test scores and cases	CY 24 - 90% of Finance students were able to understand capital budgeting	Some students have trouble with this financial concept. Faculty will go over more problems.
70% of Finance students will be able to understand working capital management.	Direct, formative, internal - Test scores and cases	CY 24 - 90% of Finance students were able to understand stocks	Some students have trouble with this financial concept. Faculty will go over more problems.