

**Fisher School of Accounting Assurance of Learning Standards  
Bachelor of Science in Accounting**

**Learning Goal 1:**

Students will recognize accounting's relationship to each fundamental business discipline.

<b>Learning Objectives</b>	<b>Course Exposure</b> I = Introduced R = Reinforced	<b>Assessment Measurement</b>
<b>1A.</b> Analyze, interpret, and report economic events using quantitative methods.	ECO 2013 (I), ECO 2023 (I), ACG 2021 (I), ACG 2071 (I) , BUL 4310 (I), CGS 2531 (I), FIN 3403 (I), MAN 3025 (I), MAN 4504 (I), MAR 3023 (I), QMB3250 (I)	<u>Assessment:</u> Stand-alone testing. Completion of the Business Field Test produced by Education Testing Services. Test administered in MAN 4504.
<b>1B.</b> Identify the major accounting system inputs and process flows of information within the accounting system.	ACG 2021 (I), ACG 3401(R)	<u>Assessment:</u> Course-embedded Assessment completed in ACG 3401.

**Learning Goal 2:**

Students will be able to apply economic reasoning, accounting concepts, and generally accepted accounting principles to solve problems.

<b>Learning Objectives</b>	<b>Course Exposure</b> I = Introduced R = Reinforced	<b>Assessment Measurement</b>
<b>2A.</b> Apply Generally Accepted Accounting Principles in Financial Accounting	ACG 2021 (I), ACG 3101 (I), ACG 4111 (R)	<u>Assessment:</u> Course-embedded Assessment completed in ACG 4111.
<b>2B.</b> Apply economic principles and analytic skills to cost assessment, developing data for decision making, and providing financial data for a management control system.	ACG 2071 (I), ACG4341 (R), MAN 4504 (I), QMB 3250 (I)	<u>Assessment:</u> Course-embedded assessment completed in ACG 4341.

<b>Learning Goal 3:</b> Students will be able to exercise judgment in applying professional standards and governmental regulations.		
<b>Learning Objectives</b>	<b>Course Exposure</b> I = Introduced R = Reinforced	<b>Assessment Measurement</b>
<b>3A.</b> Attest to the fairness of financial representations and the adequacy of internal controls.	ACG 3401(I), ACG 5637 (R)	<u>Assessment:</u> Course-embedded assessment completed in ACG 5637.
<b>3B.</b> Apply U.S. Tax Law for Compliance and Planning Purposes	TAX 5005 (I), BUL 4310 (I)	<u>Assessment:</u> Course-embedded assessment completed in TAX 5005.
<b>Learning Goal 4:</b> Students will recognize ethical and legal responsibilities to their organizations and other stakeholders.		
<b>Learning Objectives</b>	<b>Course Exposure</b> I = Introduced R = Reinforced	<b>Assessment Measurement</b>
<b>4A.</b> Define and explain legal, ethical, and social responsibilities of organizations	ACG 5637 (I), BUL4310 (I), FIN 3403 (I), MAN 3025 (I), MAR 3023 (I), TAX 5005 (I)	<u>Assessment:</u> Stand-alone testing. Completion of the Legal and Social Environment questions included in the Business Field Test produced by Education Testing Services. Test administered in MAN 4504. Additional Course-embedded Assessment completed in MAR 3023 and BUL 4310.
<b>4B.</b> Identify relevant ethical and social issues, particularly those that may not be obvious in complex business decisions.	ACG 5637 (I), BUL4310 (I), FIN 3403 (I), MAN 3025 (I), MAR 3023 (I), TAX 5005 (I)	<u>Assessment:</u> Stand-alone testing. Completion of the Legal and Social Environment questions included in the Business Field Test produced by Education Testing Services. Test administered in MAN 4504. Additional Course-embedded assessment completed in MAR 3023 and BUL 4310.

<b>Learning Goal 5: Students will possess effective communication skills.</b>		
<b>Learning Objectives</b>	<b>Course Exposure</b> I = Introduced R = Reinforced	<b>Assessment Measurement</b>
<b>5A.</b> Write business documents clearly, concisely, and analytically.	General Education and Gordon Rule course work (I). [ENC 2210, ENC 3312, ENC 3254, AEC 3033C, or GEB 3213 (I)], FIN 3403 (R)	<u>Assessment:</u> Faculty developed questions administered with the ETS exam for fall 2008. Thereafter, replaced with a Course-embedded measurement assessed in FIN 3403. Additional Course-embedded measurement assessed in GEB 3213 which is not a required course for the BSAC degree.
<b>5B.</b> Speak in groups and in public clearly, concisely, and analytically, with the appropriate use of visual aids.	SPC 2608, ORI 2000, AEC3030C, or GEB 3218	<u>Assessment:</u> Faculty developed questions administered with the ETS exam for fall 2008. Thereafter, replaced with a Course-embedded measurement assessed in GEB 3218 which is not a required course for the BSAC degree.
<b>Learning Goal 6: Students will possess a global perspective of business.</b>		
<b>Learning Objectives</b>	<b>Course Exposure</b> I = Introduced R = Reinforced	<b>Assessment Measurement</b>
<b>6A.</b> Describe the key components of the business environment that vary across countries and understand how these differences present challenges /opportunities for the conduct of business.	International and Diversity general education requirements (I). ACG 2021 (I), ACG 4341 (I), ACG 5637 (I), MAN 3025 (R), MAR 3023 (R)	<u>Assessment:</u> Stand-alone testing. Completion of the Legal and Social Environment questions included in the Business Field Test produced by Education Testing Services. Test administered in MAN 4504.
<b>6B.</b> Describe cultural differences and how these differences affect best practices and ethical responsibilities.	International and Diversity general education requirements (I). ACG 2021 (I), ACG 4341 (I), ACG 5637 (I), GEB 3373 (I), MAN 3025 (R), MAR 3023 (R)	<u>Assessment:</u> Course-embedded measure starting spring 2011. Assessed in GEB 3373.