

**Information Technology – Accounting Option  
Annual Assessment Report  
2012-2013**

**I. Program History**

This degree began as an option under the Management Information System degree in 1997. The degree was restructured in 2006. Today the Information Technology degree allows students to choose from four specialty areas including accounting. This degree is designed to give students a background in information technology as well as a background in financial, tax, and managerial accounting. The degree also provides students with the accounting coursework required to sit for the Certified Public Accountant (CPA) exam and for the Certified Management Accountant (CMA) exam.

The Information Technology - Accounting degree option is offered at the Klamath Falls campus. Current enrollment is ten students. Three students will graduate with a degree in Information Technology – Accounting in June 2013. Of this year's graduates, one student has accepted employment in a degree-related field, one student is continuing their education, and one student is looking for employment at the time of this writing. Starting salaries for recent graduates is approximately \$31,000.

The Information Technology - Accounting program was awarded accreditation by the International Assembly of Collegiate Business Educators (IACBE) in 2008.

**II. Program Purpose**

The Management faculty reviewed the program purpose, objectives, and learning outcomes during the fall faculty meeting in September 2012. The faculty reaffirmed the statements below:

**Information Technology – Accounting Option Mission Statement:**

The Information Technology – Accounting Option provides students with accounting education sufficient to enable students to be successful professionals, to pursue graduate education, and to pursue professional certification. In addition, students will be educated in the business fundamentals related to Information Technology and in the design and/or redesign of information technology processes.

**Educational Objectives:**

- (1) The Information Technology – Accounting degree program encourages students to sit for professional exams in accounting, i.e. Certified Public Accountant and Certified Management Accountant exams.
- (2) The Information Technology – Accounting degree program prepares students to continue into graduate education.
- (3) The Information Technology – Accounting degree program prepares students to enter into accounting positions in private, public or governmental organizations.

**Student Learning Outcomes:**

The Information Technology - Accounting program assesses student learning at three levels: at the institutional level, at the department level, and at the program level. Institutional student learning outcomes and assessments are directed by Oregon Tech's Assessment Executive Committee. The Management Department also assesses eight core student learning outcomes (listed below) in accordance with IACBE guidelines and five program-specific student learning outcomes specific to the Information Technology – Accounting program.

A description of Oregon Tech's ISLOs and IACBE's student learning outcomes (SLOs), and related reports, may be found on the Oregon Tech website. Program-specific student learning outcomes (PSLOs) and ISLO data specific to the Management Department and the Information Technology – Accounting program are the subject of this report.

Upon completion of this program, Information Technology-Accounting graduates will be able to:

1. Demonstrate an understanding of the functional areas of accounting, marketing, finance, management, and economics.
2. Demonstrate an understanding of the legal and social environment of business.
3. Demonstrate an understanding of the global environment of business.
4. Demonstrate an understanding of the ethical obligations and responsibilities of business.
5. Demonstrate the ability to use business tools.
6. Demonstrate the ability to communicate effectively.
7. Demonstrate the ability to apply knowledge of business concepts and functions in an integrated manner.
8. Demonstrate the ability to work effectively in teams and/or groups.
9. Demonstrate knowledge of current Generally Accepted Accounting Principles (GAAP).
10. Demonstrate knowledge of the Internal Revenue Code.

11. Demonstrate knowledge of managerial accounting concepts.
12. Demonstrate knowledge of auditing concepts.
13. Perform the general planning and analysis of business systems that will support the development of modern business information systems.

### III. Assessment Cycle

Oregon Tech’s Institutional Student Learning Outcomes (ISLOs) are assessed on a six-year cycle. The ISLO assessment schedule may be found on the Oregon Tech website under Institutional Student Learning Outcomes.

IACBE requires all accredited institutions to complete a full assessment cycle for all IACBE core student learning outcomes (SLOs: 1-8) on an annual basis. Program-specific student learning outcomes (PSLOs: 9-13) will be assessed as follows:

Program-Specific Learning Outcomes	2011-2012	2012-2013	2013-2014	2014-2015
9. Demonstrate knowledge of GAAP.	X			X
10. Demonstrate knowledge of the Internal Revenue Code.			X	
11. Demonstrate knowledge of managerial accounting.		X		
12. Demonstrate knowledge of auditing.			X	
13. Perform the planning and analysis of business systems to support IS.		X		

Table 1: Assessment Cycle for Information Technology – Accounting PSLOs

### IV. 2012-2013 Assessment Activities

Assessment results for the eight core student learning outcomes are reported separately and can be found on the Oregon Tech website under IACBE Public Disclosure of Student Learning. This report covers PSLO #11 and PSLO #13, per the assessment cycle above, ISLO #2, Teamwork, and ISLO #3, Professionalism & Ethical Practice.

**PSLO #11: Demonstrate knowledge of managerial accounting.**

**Direct Assessment #1:** The faculty assessed this outcome in ACC 320, Cost Accounting I, winter 2013, using midterm exams. The faculty rated the proficiency of students using the following criteria for assessment.

<b>Performance Criteria</b>	<b>Assessment Method</b>	<b>Minimum Acceptable Performance</b>	<b>Results (09-10)</b>	<b>Results (10-11)</b>	<b>Results (12-13)</b>
Determine product cost using job or activity-based costing.	Midterm exam questions	80% of students score 70% or higher on relevant exam questions	100% (8/8)	86% (n-value not reported)	77% (10/13)
Analyze cost behaviors using CVP analysis.	Midterm exam questions	80% of students score 70% or higher on relevant exam questions	62.5% (5/8)	86% (n-value not reported)	84% (11/13)
Perform a budget analysis with standard costing.	Midterm exam questions	80% of students score 70% or higher on relevant exam questions	No data	71% (n-value not reported)	92% (12/13)

Table 2: Assessment Results for PSLO #11 in ACC 320

**Assessment trends:** During the 2009-2010 assessment cycle faculty members noted that job costing was introduced in ACC 203, Managerial Accounting, and reinforced early on in ACC 320, Cost Accounting I, high student proficiency was attributed, in part, to this repetition.

Students did not meet faculty expectations with respect to CVP analysis during the 2009-2010 assessment cycle. At the time, faculty noted that CVP concepts were introduced early on in the course, with little reinforcement. As a result, students did not score well in this area. In response to these results, Accounting faculty proposed interspersing CVP analysis problems throughout the course to better reinforce this specific accounting concept.

Accounting faculty also noted that if general education requirements at Oregon Tech changed, it would be appropriate to add ACC 321, Cost Accounting II, to the Information Technology – Accounting degree program. This course focuses more specifically on budgeting and would allow for more targeted assessment of this performance criterion.

**2012-13 Strengths:** The group of students assessed during the 2012-2013 assessment cycle performed well. They are a cohesive group who work well together, ask many questions, and have a desire to learn. ACC 320 emphasizes problem solving using many of the end-of-chapter questions. Tests were a combination of conceptual, definition, theory and practical problem solving using multiple choice questions. Many of the questions were AICPA adapted, giving students practice with CPA exam questions in wording and format. Exams were administered in two chapter increments, so students didn't have a huge amount to study and retain for any one test. Most students appreciated the use of excel for this type of learning and became quite proficient. All homework was submitted electronically through email as excel attachments. Quizzes were administered for each chapter, and were intended to familiarize students to the types of questions they would see on the exams.

**2012-13 Weaknesses:** The Accounting faculty continues to question the amount of guidance to provide to students. Currently, the faculty make available excel files for all in-class problems providing all students access to class materials regardless of attendance. Students also take their exams in Blackboard to allow ample time to finish the exams. Fifty minutes in a classroom is not enough time, usually, to complete a comprehensive accounting exam. Tests were completed outside of class. Exam questions were randomly chosen by a test bank for each student. Even though no two students had the same exam, there is no way to guarantee that students did not work together on the exams. Furthermore, all exams are open book, open note. Students are expected to complete the exams individually, and exam scores should reflect individual performance, however, the integrity of the exam format is questioned.

**2012-13 Action plans:** Accounting faculty believe the benefits of providing excel files to the students outweigh the costs and plan to continue this practice. Most students appreciate the extra examples and use the files to help with homework and exams. The conscientious student will learn from these examples. The less motivated student may use them as a crutch.

In the future the use of Respondus Lockdown or CFLAT will be considered to proctor exams.

General Education requirements were revised during the 2012-2013 year, presenting an opportunity to add ACC 321 to the IT – Accounting curriculum. Given this curriculum revision, the Accounting faculty recommends assessing CVP Analysis and Product Costing in ACC 320, and Budget Analysis and Reporting in ACC 321.

**Direct Assessment #2:** The faculty assessed this outcome in ACC 320, Cost Accounting I, winter 2013, using a final project. The faculty rated the proficiency of students using the following criteria for assessment.

<b>Performance Criteria</b>	<b>Assessment Method</b>	<b>Measurement Scale</b>	<b>Minimum Acceptable Performance</b>	<b>Results (12-13)</b>
Determine product cost using job or activity-based costing.	Final project	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	Not assessed
Analyze cost behaviors using CVP analysis.	Final project	1 – 4 Proficiency Scale	80% achieve 3 of 4 rating	Not assessed
Perform a budget analysis with standard costing.	Final project	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	92% (12/13)

Table 3: Assessment Results for PSLO #11 in ACC 320

Note: The final project used in ACC 320 this term did not include product costing or CVP analysis.

**Strengths:** The final project successfully tied many of the course concepts together. This project also stretched students’ excel ability. As a whole, this group did well and met Accounting faculty standards.

**Weaknesses:** This is the first time a project in ACC 320 has been used for assessment purposes. The project chosen did not adequately cover product costing and CVP analysis.

**Actions:** Given that general education requirements were revised during the 2012-2013 year, it is likely that this 2<sup>nd</sup> direct assessment will move to that course during the next assessment cycle.

**PSLO #13: Perform the general planning and analysis of business systems that will support the development of modern business information systems.**

**Direct Assessment #1:** The faculty assessed this outcome in MIS 312, Systems Analysis I, fall 2012, using the final project. The faculty rated the proficiency of students using the following criteria for assessment. Note: The following results include both Information Technology students and Information Technology – Accounting students due to the small number of Accounting students enrolled in these courses. In general, findings did not change when Accounting students were assessed separately; student proficiency in general was lower for the first performance criteria and higher for performance criteria two and three.

<b>Performance Criteria</b>	<b>Assessment Method</b>	<b>Measurement Scale</b>	<b>Minimum Acceptable Performance</b>	<b>Results (09-10)</b>	<b>Results (12-13)</b>
Employ SDLC to plan and design IS to meet business needs.	Rating of final project	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	93% (14/15)	KF: 75% (15/20)  DE: 75% (18/24)
Design an IS that incorporates industry standards and best practices.	Rating of final project	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	68% (10/15)	KF: 70% (14/20)  DE: 88% (21/24)
Generate system specifications and project plan.	Rating of final project	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	75% (12/15)	KF: 70% (14/20)  DE: 88% (21/24)

Table 4: Assessment Results for PSLO #13 in MIS 312

**Assessment trends:** During the 2009-2010 assessment cycle, faculty attributed success in the systems development life cycle to the project assigned that term. In a similar vein, faculty noted that additional emphasis on industry standards and best practices was needed. Faculty recommended

clarifying project expectations and encouraging students to use assigned readings to improve performance in this area.

**Strengths:** The department has begun to re-hire full time faculty to increase continuity and program outcomes.

**Weaknesses:** None reported.

**Actions:** The IT program will continue to evaluate ways to consolidate program extension to entice program growth and improve quality outcomes. This process will require possible consolidation of options and developing new assessment criteria.

**Direct Assessment #2:** The faculty assessed this outcome in ACC 405, Accounting Information Systems, spring 2013, using the final project and the final exam. The faculty rated the proficiency of students using the following criteria for assessment.

Performance Criteria	Assessment Method	Measurement Scale	Minimum Acceptable Performance	Results
Employ SDLC to plan and design IS to meet business needs.	Rating of a final project and final exam	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	71% (10/14)
Design an IS that incorporates industry standards and best practices.	Rating of a final project and final exam	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	78% (11/14)
Generate system specifications and project plan.	Rating of a final project	1 – 4 Proficiency Scale	80% achieve 3 or 4 rating	N/A

Table 5: Assessment Results for PSLO #13 in ACC 405

**Strengths:** The final project consists of a term-long project that begins with the students performing accounting business transactions using a manual-

based system. True-to-life paper forms and documents are used to demonstrate revenue, expenditure, fixed asset and payroll cycles. The manual maintenance of general journals, subsidiary and general ledger is included. With manual systems comes manual controls and the students must plan for and analyze the best way to incorporate these controls. After manually closing the month and year periods, the students proceed with installing an application to perform the same tasks previously accomplished with the manual exercises. The software application provides the opportunity to realize the benefits of both automation and enhanced internal controls.

Parallel with the final project the Accounting Information Systems (AIS) book reinforces the entire Systems Development Life Cycle (SDLC) concepts. The students review and evaluate alternative approaches within the SDLC along with project portfolio management and the role of accounting throughout the AIS project life cycle.

**Weaknesses:** The weakness of using this class for the SDLC assessment is the class is not a good apples-to-apples comparison with the direct assessment conducted in MIS 312, Systems Analysis. The system (MS Dynamics XP) used in this class is set in advance. Therefore, it is not practical to assess the PSLO of generating systems specifications and project plans as a hands-on exercise. In MIS 312, specifications and project plans are completed. In ACC 405, these concepts are tested for knowledge only.

**Actions:** Accounting faculty should re-evaluate PSLO #13 with respect to SDLC and the accounting profession. The current performance criteria accurately reflect expectations of information technology majors, but may not be as relevant for accounting majors.

### **Indirect PSLO Assessment**

The faculty indirectly assessed the Information Technology – Accounting PSLOs spring 2013. Seniors completed an exit survey that asked students to rate how well the IT - Accounting program prepared them with regards to the program-specific student learning outcomes and corresponding competencies. A senior focus group collected additional feedback regarding program curricula. Note: focus group feedback includes both Information Technology – Accounting majors (n=2) and Management – Accounting majors (n=8).

<b>Program-specific learning outcomes</b>	<b>Assessment Method</b>	<b>Measurement Scale</b>	<b>Minimum Acceptable Performance</b>	<b>Results</b>
Generally Accepted Accounting Principles	Student rating	1-4 Scale	80% of graduates indicate a 3 or 4 rating	100% (10/10)
The Internal Revenue Code	Student rating	1-4 Scale	80% of graduates indicate a 3 or 4 rating	100% (10/10)
Managerial accounting concepts	Student rating	1-4 Scale	80% of graduates indicate a 3 or 4 rating	100% (10/10)
Auditing concepts	Student rating	1-4 Scale	80% of graduates indicate a 3 or 4 rating	70% (7/10)
The ability to plan and analyze business systems that will support the development of modern business information systems	Student rating	1-4 Scale	80% of graduates indicate a 3 or 4 rating	100% (2/2)

Table 6: Assessment Results for IT-Accounting PSLOs from Senior Survey

### **Exit survey summary:**

Information Technology – Accounting students cited location and successful employment rates of Oregon Tech graduates as their primary reasons for attending Oregon Tech. The majority of Information Technology – Accounting students are transfer students, with the vast majority of students transferring to Oregon Tech from Klamath Community College.

Overall, students expressed satisfaction with the level of rigor and challenge present in the Information Technology – Accounting curriculum. Students also felt that the curriculum was applicable to their career. Survey respondents noted that courses were available to them when they needed them, that there were opportunities for professional development, that the curriculum included hands-on experiences, and that the curriculum was organized in such a way that lower division courses provided a strong foundation for upper division courses. When asked to comment more generally about the curriculum, one student commented that the Information Technology courses

included in the Information Technology – Accounting curriculum lacked relevance to the major.

Students in the Information Technology – Accounting program expressed overall satisfaction with their advisors and with their interactions with faculty in the classroom. Students identified Accounting faculty, employer demand, applicability, and flexibility as the greatest strengths of the Information Technology – Accounting program. Similar to the focus group comments below, students suggested: (1) Adding more core accounting classes, an auditing class in particular, and to (2) Re-evaluate the Information Technology courses included in the major.

### **Focus group summary:**

Courses identified as being the most valuable to the Information Technology – Accounting program included: ACC 411, Income Tax Procedures, ACC 331, 332, and 333, the Intermediate Accounting sequence, ACC 405, Accounting Information Systems, and ACC 320 and 321, the Cost Accounting sequence. Students commented that these courses emphasized accounting theory, were applicable and practical, and that the courses afforded enough time to thoroughly cover the information presented.

Courses identified as being the least valuable included: ACC 435, Auditing, and ACC 431 and 432, the Advanced Accounting sequence. Students commented that these courses contained too much information for the time allotted and that computer systems have replaced much of the manual work presented in the courses.

Overall, students feel that accounting skills are in high demand and that their degree is versatile. Students also commented that the degree could be more specialized and remarked that there are too many information technology and business management courses in the Accounting curriculum. Suggested improvements included better preparing students to sit for the CPA exam and increased opportunities to participate in accounting internships.

### **ISLO #2: Teamwork**

**Teamwork Assessment:** Teamwork was not assessed in the Information Technology – Accounting program during this assessment cycle. This outcome was assessed in the capstone course, BUS 478, Cases in Strategy and Policy; however, accounting students took ACC 465, Case Studies in Accounting, in its place. With recent turnover in the department, the Accounting curriculum has been revised to remove the accounting case studies course and add BUS 478, the capstone course, to the Accounting curriculum.

**ISLO #3: Professionalism & Ethical Practice**

**Professionalism Assessment:** The faculty assessed professionalism using the Oregon Tech Student Professional Evaluation Form and performance criteria provided by the Director of Assessment. The faculty rated the proficiency of students using the following criteria for assessment. Note: the below results include both Accounting majors and Information Technology – Accounting majors.

<b>Performance Criteria</b>	<b>Assessment Method</b>	<b>Measurement Scale</b>	<b>Minimum Acceptable Performance</b>	<b>Results</b>
Timeliness	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	100% (11/11)
Quality-content	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	91% (10/11)
Quality-delivery	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	91% (10/11)
Attitude toward feedback	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	91% (10/11)
Attitude toward tasks	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	91% (10/11)
Punctuality	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	100% (11/11)
Attendance	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	100% (11/11)
Academic integrity	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	100% (11/11)
Interpersonal skills	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	100% (11/11)
Policies and procedures	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	91% (10/11)
Work ethic	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	91% (10/11)
Appearance	Faculty rating	0 – 2 Proficiency Scale	80% achieve 1 or 2 rating	100% (11/11)

Table 8: Assessment Results for Information Technology-Accounting Professionalism ISLO

**Strengths:** This assessment was completed by the Management department and not just by faculty in the Accounting area increasing the reliability of the results. Additionally, professionalism was assessed indirectly using the senior exit survey. Seniors were asked to self-report likelihood to perform at a professional level with respect to the above performance criteria. Results from the senior exit survey did not vary from the direct assessment results reported here.

**Weaknesses:** None reported.

**Actions:** Despite acceptable ratings for the Information Technology – Accounting program, the Management Department is developing a “Writing Guide” for its students. The intent of the guide is to clarify faculty expectations with respect to writing style, and to emphasize the basic elements of business writing, further addressing the importance of delivering professional work (quality – delivery) and completing professional work according to expected standards (quality – content). The department is considering a similar guide that would emphasize professional behaviors, including the use of technology in the classroom, interpersonal skills, and work ethic.

**Ethical Practice Assessment:** Ethical Practice was not assessed in the Information Technology – Accounting program during this assessment cycle. This outcome was assessed in PHIL 342, Business Ethics, a course not currently required of Information Technology – Accounting students. This course is currently taught by the Humanities and Social Sciences department and counts towards students’ humanities, general education requirements. PHIL 342 will be added to the Information Technology – Accounting curriculum.

## V. **Summary of Student Learning**

The Information Technology – Accounting program assessed three student learning outcomes during the 2012-2013 assessment cycle: (1) ISLO #3, Professionalism, (2) PSLO #11, Knowledge of Managerial Accounting, and (3) PSLO #13, Analysis of Business Systems. ETS’s MFT in Business was administered to seniors to assess the eight core IACBE student learning outcomes (SLOs). Exam results indicate that accounting students achieved an average percentile ranking of 66%. Indirect assessments during the 2012-2013 assessment cycle included administration of a senior exit survey and a senior focus group. Closing the loop activities for PSLO #10, Knowledge of the Internal Revenue Code, and PSLO #9, Knowledge of GAAP, were also completed.

Overall, students demonstrated proficiency in their knowledge of managerial accounting concepts. Both the direct and indirect assessments indicated general confidence on the part of the student in understanding and applying these skills. Although students met the faculty's proficiency expectations, the faculty recognizes the need to revise the direct measures used for this assessment as the exams and projects used failed to adequately cover all of the performance criteria.

Students were less able to demonstrate proficiency in their ability to analyze business systems, although students self-reported confidence in this area. Additionally, data from this year's indirect assessments suggest that student's do not fully understand how their non-major specific courses are relevant and applicable to their discipline, particularly courses in Information Technology. It is necessary to identify opportunities within the curriculum where relevance and applicability of skills sets can be emphasized. Continuing conversations with faculty in Information Technology, and coordinating efforts to emphasize relevance, will address this as well. Furthermore, course outcomes and performance criteria need to be revisited to ensure that the accounting program's required courses and the performance criteria assessed are appropriate and relevant to the accounting program as well as to the management discipline.

Students also suggested adding additional courses to the accounting curriculum. Given recent changes to Oregon Tech's general education requirements faculty have an opportunity to re-evaluate the curriculum. Specifically, faculty will consider adding ACC 321, Cost Accounting II, ACC 412, Corporate Taxation, and ACC 432, Advanced Accounting II, to the Information Technology – Accounting curriculum, as well as a second auditing course (not yet developed) and BUS 456, Business Research Methods. The Information Technology – Accounting PSLOs and the Management – Accounting PSLOs will direct these discussions.

## **VI. Changes Resulting from Assessment**

### **Closing the loop:**

#### **PSLO #9: Demonstrate knowledge of GAAP.**

Upon review of the 2011-2012 assessment results, the accounting faculty recommended the following actions for the 2012-2013 academic year.

- Move assessment of GAAP from ACC 331, Intermediate Accounting I, to ACC 332, Intermediate Accounting II.
- Increase the use of consolidation worksheets in ACC 431.
- Incorporate quizzes in ACC 431 to promote attendance.
- Utilize online testing in ACC 431 to test theory.
- Request that ACC 431 be scheduled in 50-minute blocks, four days a week to facilitate more continuous learning.
- Evaluate the presentation order of topics in the Advanced Accounting sequence.

Knowledge of GAAP will be reassessed during the 2014-2015 assessment cycle.

#### **PSLO #10: Demonstrate knowledge of the Internal Revenue Code.**

Reassessment of PSLO #10 was conducted during the 2012-2013 academic year. Faculty implemented the following changes to the assessment process.

1. The Internal Revenue Code performance criteria were changed to:
  - Compute tax liability using the tax formula.
  - Compute tax liability using IRS tax forms.
2. To improve student learning in this area the faculty required that the first of the five tax returns submitted in ACC 411 be completed using paper forms to illustrate the flow of information from one form to another, which is difficult to see using the computerized tax software. These actions were implemented. PSLO #10 is scheduled to be reassessed during the 2013-2014 assessment cycle.

**Information Technology - Accounting  
SLO-Curriculum Map**

**SLO #1: The student will demonstrate knowledge of current Generally Accepted Accounting Principles.**

Courses that are shaded below indicate that the SLO above is taught in the course, students demonstrate skills or knowledge in the SLO, and students receive feedback on their performance on the SLO.

I = Introduced      R = Reinforced      E = Emphasized

	<b>Fr.</b>	<b>Soph.</b>	<b>Jr.</b>	<b>Sr.</b>			
<b>Fall</b>	MATH 111	ACC 201	E	ACC 331	E	ACC 411	
	PSY 201	MATH 361		BUS 356		ACC 435	R
	WRI 121	MIS 311		MIS 312		ACC 496	R
	Lab Sci Elective	WRI 227		MIS 341		BUS 308	
		Hum Elective				MSSS Elective	
<b>Win</b>	BUS 215	ACC 202	E	ACC 320	E	ACC 431	E
	ECO 201N	BUS 223		ACC 325	R	ACC 497	R
	MIS 102	MATH 371		ACC 332	E	Hum Elective	
	SPE 111	MIS 256		WRI 327		MIS Elective	
	WRI 122					MSSS Elective	
	MSSS Elective						
<b>Spr</b>	ECO 202N	ACC 203	E	ACC 333	E	ACC 465	R
	MIS 275	ACC 205	R	ACC 405	R	BUS 226	
	SPE 321	MIS 375		PSY 347		Hum Elective	
	MSSS Elective	MSSS Elective		MIS Elective		MSSS Elective	
	Elective						

**Information Technology - Accounting  
SLO-Curriculum Map**

**SLO #2: The student will demonstrate knowledge of the Internal Revenue Code.**

Courses that are shaded below indicate that the SLO above is taught in the course, students demonstrate skills or knowledge in the SLO, and students receive feedback on their performance on the SLO.

I = Introduced      R = Reinforced      E = Emphasized

	<b>Fr.</b>	<b>Soph.</b>	<b>Jr.</b>	<b>Sr.</b>			
<b>Fall</b>	MATH 111	ACC 201	I	ACC 331	ACC 411	E	
	PSY 201	MATH 361		BUS 356	ACC 435		
	WRI 121	MIS 311		MIS 312	ACC 496	R	
	Lab Sci Elective	WRI 227		MIS 341	BUS 308		
		Hum Elective			MSSS Elective		
<b>Win</b>	BUS 215	ACC 202		ACC 320	ACC 431		
	ECO 201N	BUS 223		ACC 325	I	ACC 497	R
	MIS 102	MATH 371		ACC 332	Hum Elective		
	SPE 111	MIS 256		WRI 327	MIS Elective		
	WRI 122				MSSS Elective		
	MSSS Elective						
<b>Spr</b>	ECO 202N	ACC 203		ACC 333	ACC 465		
	MIS 275	ACC 205		ACC 405	BUS 226		
	SPE 321	MIS 375		PSY 347	Hum Elective		
	MSSS Elective	MSSS Elective		MIS Elective	MSSS Elective		
	Elective						

**Information Technology - Accounting  
SLO-Curriculum Map**

**SLO #3: The student will demonstrate knowledge of managerial accounting concepts.**

Courses that are shaded below indicate that the SLO above is taught in the course, students demonstrate skills or knowledge in the SLO, and students receive feedback on their performance on the SLO.

I = Introduced      R = Reinforced      E = Emphasized

	<b>Fr.</b>	<b>Soph.</b>	<b>Jr.</b>	<b>Sr.</b>	
<b>Fall</b>	MATH 111	ACC 201	ACC 331	ACC 411	
	PSY 201	MATH 361	BUS 356	ACC 435	
	WRI 121	MIS 311	MIS 312	ACC 496	R
	Lab Sci Elective	WRI 227	MIS 341	BUS 308	
		Hum Elective		MSSS Elective	
<b>Win</b>	BUS 215	ACC 202	ACC 320	E ACC 431	
	ECO 201N	BUS 223	ACC 325	R ACC 497	R
	MIS 102	MATH 371	ACC 332	Hum Elective	
	SPE 111	MIS 256	WRI 327	MIS Elective	
	WRI 122			MSSS Elective	
	MSSS Elective				
<b>Spr</b>	ECO 202N	ACC 203	E ACC 333	ACC 465	R
	MIS 275	ACC 205	R ACC 405	BUS 226	
	SPE 321	MIS 375	PSY 347	Hum Elective	
	MSSS Elective	MSSS Elective	MIS Elective	MSSS Elective	
	Elective				

**Information Technology - Accounting  
SLO-Curriculum Map**

**SLO #4: The student will demonstrate knowledge of auditing concepts.**

Courses that are shaded below indicate that the SLO above is taught in the course, students demonstrate skills or knowledge in the SLO, and students receive feedback on their performance on the SLO.

I = Introduced      R = Reinforced      E = Emphasized

	<b>Fr.</b>	<b>Soph.</b>	<b>Jr.</b>	<b>Sr.</b>	
<b>Fall</b>	MATH 111	ACC 201	ACC 331	ACC 411	
	PSY 201	MATH 361	BUS 356	ACC 435	E
	WRI 121	MIS 311	MIS 312	ACC 496	R
	Lab Sci Elective	WRI 227	MIS 341	BUS 308	
		Hum Elective		MSSS Elective	
<b>Win</b>	BUS 215	ACC 202	ACC 320	ACC 431	
	ECO 201N	BUS 223	ACC 325	ACC 497	R
	MIS 102	MATH 371	ACC 332	Hum Elective	
	SPE 111	MIS 256	WRI 327	MIS Elective	
	WRI 122			MSSS Elective	
	MSSS Elective				
<b>Spr</b>	ECO 202N	ACC 203	ACC 333	ACC 465	E
	MIS 275	ACC 205	ACC 405	E	BUS 226
	SPE 321	MIS 375	PSY 347	Hum Elective	
	MSSS Elective	MSSS Elective	MIS Elective	MSSS Elective	
	Elective				

**Information Technology - Accounting  
SLO-Curriculum Map**

**SLO #5: The student will perform the general planning and analysis of business systems that will support the development of modern business information systems.**

Courses that are shaded below indicate that the SLO above is taught in the course, students demonstrate skills or knowledge in the SLO, and students receive feedback on their performance on the SLO.

I = Introduced      R = Reinforced      E = Emphasized

	<b>Fr.</b>	<b>Soph.</b>	<b>Jr.</b>	<b>Sr.</b>	
<b>Fall</b>	MATH 111	ACC 201	ACC 331	ACC 411	
	PSY 201	MATH 361	BUS 356	ACC 435	
	WRI 121	MIS 311	I MIS 312	E ACC 496	R
	Lab Sci Elective	WRI 227	MIS 341	BUS 308	
		Hum Elective		MSSS Elective	
<b>Win</b>	BUS 215	ACC 202	ACC 320	ACC 431	
	ECO 201N	BUS 223	ACC 325	ACC 497	R
	MIS 102	MATH 371	ACC 332	Hum Elective	
	SPE 111	MIS 256	WRI 327	MIS Elective	
	WRI 122			MSSS Elective	
	MSSS Elective				
<b>Spr</b>	ECO 202N	ACC 203	ACC 333	ACC 465	
	MIS 275	ACC 205	ACC 405	E BUS 226	
	SPE 321	MIS 375	PSY 347	Hum Elective	
	MSSS Elective	MSSS Elective	MIS Elective	MSSS Elective	
	Elective				