

# Finance BBA

## Corporate Financial Decisions

### Goal Description:

Finance BBA students will demonstrate knowledge of corporate financial decisions.

**Providing Department:** Finance BBA

#### RELATED ITEMS/ELEMENTS -----

##### RELATED ITEM LEVEL 1

### **FINC 4335 - Assess the financial health of an entity through financial statement analysis**

#### **Learning Objective Description:**

Finance BBA students will demonstrate the ability to assess the financial health of an entity through financial statement analysis.

##### RELATED ITEM LEVEL 2

### **FINC 4335 - Proficiency in assessing the financial health of an entity through financial statement analysis**

#### **Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student student proficiency in assessing the financial health of an entity through financial statement analysis.

#### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

This was assessed in two classes. One was an online class the other was a traditional face to face class that was forced to go to a hybrid model due to the corona virus pandemic.

#### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

##### RELATED ITEM LEVEL 3

### **FINC 4335 - Proficiency in assessing the financial health of an entity through financial statement analysis**

#### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

##### RELATED ITEM LEVEL 1

### **FINC 4335 - Calculate and properly interpret financial ratios to assess the credit worthiness of an entity earning**

#### **Learning Objective Description:**

Finance BBA students will demonstrate the ability to calculate and properly interpret financial ratios and other financial indicators to assess the credit and investment worthiness of an entity.

#### RELATED ITEM LEVEL 2

### **FINC 4335 - Calculate and interpret financial ratios to assess the credit worthiness of an entity**

#### **Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student student proficiency in calculating and interpreting financial ratios to assess the credit worthiness of an entity

#### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

#### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

### **FINC 4335 - Calculate and interpret financial ratio to assess the credit worthiness of an entity**

#### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

### **FINC 4335 - Demonstrating knowledge of basic accounting items on the balance sheet, income statement, and cash flow statement.**

#### **Learning Objective Description:**

Finance BBA students will demonstrate the ability to describe the key financial accounting items and construct, in good form, a balance sheet, income statement, and cash flow statement

#### RELATED ITEM LEVEL 2

### **FINC 4335 - Proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement**

#### **Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student student proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement

#### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

This was assessed in two classes, one was an online class and the other was a face to face class that was forced to change to a hybrid model due to the corona virus pandemic.

#### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

**FINC 4335 - Proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

**FINC 4335 - Demonstrating knowledge of the purpose(s) of analyzing financial statements and its impact on decision making.**

**Learning Objective Description:**

Finance BBA students will demonstrate knowledge of the purpose(s) of analyzing financial statements and its impact on decision making.

#### RELATED ITEM LEVEL 2

**FINC 4335 - Understanding the purpose(s) of analyzing financial statements and its impact on decision making**

**Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student understanding of the purpose(s) of analyzing financial statements and its impact on decision making

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

**FINC 4335 - Understanding the purpose(s) of analyzing financial statements and its impact on decision making.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

**FINC 4335 - Estimate the impact alternative accounting and reporting standards (US GAAP, IFRS) have on the calculation and interpretation of selected financial ratios.**

**Learning Objective Description:**

Finance BBA students will demonstrate the ability to estimate the impact alternative accounting and reporting standards (US GAAP, IFRS) have on the calculation and interpretation of selected financial ratios

#### RELATED ITEM LEVEL 2

**FINC 4335 - Estimate the impact alternative accounting and reporting standards (US GAAP, IFRS) have on the calculation and interpretation of selected financial ratios.**

**Indicator Description:**

Embedded test questions from FINC 4335: Financial Statement and Credit Analysis class are used to measure student's proficiency in estimating the impact alternative accounting and reporting standards (US GAAP, IFRS) have on the calculation and interpretation of selected financial ratios.

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

This was assessed in two classes, one was an online class the other was a traditional face-to-face class that was forced to change to a hybrid model due to the corona virus pandemic.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4335 - Estimate the impact alternative accounting and reporting standards (US, GAAP, IFRS) have on the calculation and interpretation of selected financial ratios.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**RELATED ITEM LEVEL 1**

**FINC 4335 - Students will demonstrate knowledge of basic accounting reporting concepts.**

**Learning Objective Description:**

Finance BBA students will demonstrate knowledge of basic accounting concepts and procedures underlying the organization and reporting of financial information.

**RELATED ITEM LEVEL 2**

**FINC 4335 - Proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement**

**Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student student proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

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**RELATED ITEM LEVEL 3**

**FINC 4335 - Proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

### **FINC 4335 - Students will demonstrate proficiency in working with financial statements**

#### **Learning Objective Description:**

Students will show proficiency in calculating historical and prospective financial ratios used in analyzing financial statement data, in manipulating financial accounting data as needed to gain a broader understanding of financial accounting relationships and in interpreting financial ratios and similar metrics used in making investment and financing decisions.

#### RELATED ITEM LEVEL 2

### **FINC 4335 - Calculate and interpret financial ratios to assess the credit worthiness of an entity**

#### **Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student student proficiency in calculating and interpreting financial ratios to assess the credit worthiness of an entity

#### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

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#### RELATED ITEM LEVEL 3

### **FINC 4335 - Calculate and interpret financial ratio to assess the credit worthiness of an entity**

#### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 2

### **FINC 4335 - Proficiency in assessing the financial health of an entity through financial statement analysis**

#### **Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student student proficiency in assessing the financial health of an entity through financial statement analysis.

#### **Criterion Description:**

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#### RELATED ITEM LEVEL 3

### **FINC 4335 - Proficiency in assessing the financial health of an entity through financial statement analysis**

#### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 2

### **FINC 4335 - Proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement**

#### **Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student student proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement

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#### RELATED ITEM LEVEL 3

### **FINC 4335 - Proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement.**

#### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 2

### **FINC 4335 - Understanding the purpose(s) of analyzing financial statements and its impact on decision making**

#### **Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student understanding of the purpose(s) of analyzing financial statements and its impact on decision making

#### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

#### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4335 - Understanding the purpose(s) of analyzing financial statements and its impact on decision making.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**RELATED ITEM LEVEL 1**

**FINC 4345 - Demonstrate an understanding of options and futures**

**Learning Objective Description:**

Finance BBA students will demonstrate an understanding of how options and futures can be used for both speculating and hedging.

**RELATED ITEM LEVEL 2**

**FINC 4345 - Demonstrate an understanding of options and futures.**

**Indicator Description:**

Embedded test problems from FINC 4345: Investments class are used to measure students' understanding of how options/futures can be used for both speculation and hedging purposes.

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4345 - Demonstrate an understanding of options and futures.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**RELATED ITEM LEVEL 1**

**FINC 4390 - Analyze cash flows as the basis for the valuation of real and financial assets**

**Learning Objective Description:**

Finance BBA students will show proficiency in analyzing cash flows as the basis for the valuation of real and financial assets.

**RELATED ITEM LEVEL 2**

**FINC 4390 - Analyze cash flows as the basis for the valuation of real and financial assets**

**Indicator Description:**

Embedded test problems and results from case studies in FINC 4390: Managerial Finance are used to measure student proficiency in analyzing cash flows as the basis for the valuation of real and financial assets.

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of the problems related to this learning objective.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4390 - Analyze cash flows as the basis for the valuation of real and financial assets**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**RELATED ITEM LEVEL 1**

**FINC 4390 - Explain the nature and cost of capital raised by a business firm**

**Learning Objective Description:**

Finance BBA students will be able to explain the nature and cost of capital raised by a business firm.

**RELATED ITEM LEVEL 2**

**FINC 4390 - Explain the nature and cost of capital raised by a business firm**

**Indicator Description:**

Embedded test problems and results from case studies in FINC 4390: Managerial Finance are used to measure student proficiency in explaining the nature and cost of capital raised by a business firm.

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of the problems related to this learning objective.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4390 - Explain the nature and cost of capital raised by a business firm**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**RELATED ITEM LEVEL 1**

**FINC 4390 - Students will show proficiency in analyzing business investment projects and opportunities.**

**Learning Objective Description:**

Students will show proficiency in calculating, understanding, and using financial ratios, analysis, and financial indicators to provide information useful to the managers of a firm including understanding and explaining the nature of cost of capital raised by a business firm, analyzing the cash flows as they form the basis for valuation of real and financial assets, and demonstrating the ability to summarize and analyze potential investment projects using analytical tools such as Excel .

**RELATED ITEM LEVEL 2**

**FINC 4390 - Calculating, understanding, and using financial ratios, analysis, and financial indicators.**

**Indicator Description:**



Embedded test problems and results from case studies in FINC 4390: Managerial Finance are used to measure student proficiency in calculating, understanding, and using financial ratios, analysis, and financial indicators to provide information useful to the managers of a firm.

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of the problems related to this learning objective.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4390 - Calculating, Understanding, and using financial ratios, analysis and financial indicators**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**RELATED ITEM LEVEL 2**

**FINC 4390 - Demonstrating an understanding of analysis of cash flows**

**Indicator Description:**

Embedded test problems and individual case studies from FINC 4390: Managerial Finance are used to measure student proficiency in understanding and analyzing cash flows as they form the basis for valuation of real and financial assets.

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4390 - Demonstrating an understanding of analysis of cash flows**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**RELATED ITEM LEVEL 1**

**FINC 4390 - Summarize and assess potential investment projects using analytical tools.**

**Learning Objective Description:**

Finance BBA students will be able to summarize and assess potential investment projects using analytical tools.

**RELATED ITEM LEVEL 2**

**FINC 4390 - Summarize and assess potential investment projects using analytical tools.**

**Indicator Description:**

Embedded test problems and results from case studies in FINC 4390: Managerial Finance are used to measure student proficiency in summarizing and assessing potential investment projects using analytical tools.

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of the problems related to this learning objective.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4390 - Summarize and assess potential investment projects using analytical tools.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**RELATED ITEM LEVEL 1**

**FINC 4390 - Summarize how risk affects the various areas of business decision making.**

**Learning Objective Description:**

Finance BBA students will show proficiency in summarizing how risk affects the various areas of business decision making.

**RELATED ITEM LEVEL 2**

**FINC 4390 - Summarize how risk affects the various areas of business decision making.**

**Indicator Description:**

Embedded test problems and results from case studies in FINC 4390: Managerial Finance are used to measure student proficiency in summarizing how risk affects the various areas of business decision making.

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of the problems related to this learning objective.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4390 - Summarize how risk affects the various areas of business decision making.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

## **Investment Analysis**

**Goal Description:**

Finance BBA students will demonstrate knowledge of investment analysis.

**Providing Department:** Finance BBA

## RELATED ITEMS/ELEMENTS -----

### RELATED ITEM LEVEL 1

#### **FINC 4335 - Assess the financial health of an entity through financial statement analysis**

##### **Learning Objective Description:**

Finance BBA students will demonstrate the ability to assess the financial health of an entity through financial statement analysis.

### RELATED ITEM LEVEL 2

#### **FINC 4335 - Proficiency in assessing the financial health of an entity through financial statement analysis**

##### **Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student student proficiency in assessing the financial health of an entity through financial statement analysis.

##### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

This was assessed in two classes. One was an online class the other was a traditional face to face class that was forced to go to a hybrid model due to the corona virus pandemic.

##### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

### RELATED ITEM LEVEL 3

#### **FINC 4335 - Proficiency in assessing the financial health of an entity through financial statement analysis**

##### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

### RELATED ITEM LEVEL 1

#### **FINC 4335 - Calculate and properly interpret financial ratios to assess the credit worthiness of an entity earning**

##### **Learning Objective Description:**

Finance BBA students will demonstrate the ability to calculate and properly interpret financial ratios and other financial indicators to assess the credit and investment worthiness of an entity.

### RELATED ITEM LEVEL 2

#### **FINC 4335 - Calculate and interpret financial ratios to assess the credit worthiness of an entity**

##### **Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student student proficiency in calculating and interpreting financial ratios to assess the credit worthiness of an entity

##### **Criterion Description:**

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#### RELATED ITEM LEVEL 3

##### **FINC 4335 - Calculate and interpret financial ratio to assess the credit worthiness of an entity**

###### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

##### **FINC 4335 - Demonstrating knowledge of basic accounting items on the balance sheet, income statement, and cash flow statement.**

###### **Learning Objective Description:**

Finance BBA students will demonstrate the ability to describe the key financial accounting items and construct, in good form, a balance sheet, income statement, and cash flow statement

#### RELATED ITEM LEVEL 2

##### **FINC 4335 - Proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement**

###### **Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement

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#### RELATED ITEM LEVEL 3

##### **FINC 4335 - Proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement.**

###### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

##### **FINC 4335 - Demonstrating knowledge of the purpose(s) of analyzing financial statements and its impact on decision making.**

###### **Learning Objective Description:**

Finance BBA students will demonstrate knowledge of the purpose(s) of analyzing financial statements and its impact on decision making.

#### RELATED ITEM LEVEL 2

### **FINC 4335 - Understanding the purpose(s) of analyzing financial statements and its impact on decision making**

#### **Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student understanding of the purpose(s) of analyzing financial statements and its impact on decision making

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#### RELATED ITEM LEVEL 3

### **FINC 4335 - Understanding the purpose(s) of analyzing financial statements and its impact on decision making.**

#### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

### **FINC 4335 - Estimate the impact alternative accounting and reporting standards (US GAAP, IFRS) have on the calculation and interpretation of selected financial ratios.**

#### **Learning Objective Description:**

Finance BBA students will demonstrate the ability to estimate the impact alternative accounting and reporting standards (US GAAP, IFRS) have on the calculation and interpretation of selected financial ratios

#### RELATED ITEM LEVEL 2

### **FINC 4335 - Estimate the impact alternative accounting and reporting standards (US GAAP, IFRS) have on the calculation and interpretation of selected financial ratios.**

#### **Indicator Description:**

Embedded test questions from FINC 4335: Financial Statement and Credit Analysis class are used to measure student's proficiency in estimating the impact alternative accounting and reporting standards (US GAAP, IFRS) have on the calculation and interpretation of selected financial ratios.

#### **Criterion Description:**

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This was assessed in two classes, one was an online class the other was a traditional face-to-face class that was forced to change to a hybrid model due to the corona virus pandemic.

#### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

### RELATED ITEM LEVEL 3

**FINC 4335 - Estimate the impact alternative accounting and reporting standards (US, GAAP, IFRS) have on the calculation and interpretation of selected financial ratios.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

### RELATED ITEM LEVEL 1

**FINC 4335 - Students will demonstrate proficiency in working with financial statements**

**Learning Objective Description:**

Students will show proficiency in calculating historical and prospective financial ratios used in analyzing financial statement data, in manipulating financial accounting data as needed to gain a broader understanding of financial accounting relationships and in interpreting financial ratios and similar metrics used in making investment and financing decisions.

### RELATED ITEM LEVEL 2

**FINC 4335 - Calculate and interpret financial ratios to assess the credit worthiness of an entity**

**Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student student proficiency in calculating and interpreting financial ratios to assess the credit worthiness of an entity

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

### RELATED ITEM LEVEL 3

**FINC 4335 - Calculate and interpret financial ratio to assess the credit worthiness of an entity**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

### RELATED ITEM LEVEL 2

**FINC 4335 - Proficiency in assessing the financial health of an entity through financial statement analysis**

**Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student student proficiency in assessing the financial health of an entity through financial statement analysis.

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

This was assessed in two classes. One was an online class the other was a traditional face to face class that was forced to go to a hybrid model due to the corona virus pandemic.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4335 - Proficiency in assessing the financial health of an entity through financial statement analysis**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**RELATED ITEM LEVEL 2**

**FINC 4335 - Proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement**

**Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student student proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

This was assessed in two classes, one was an online class and the other was a face to face class that was forced to change to a hybrid model due to the corona virus pandemic.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4335 - Proficiency in describing the key financial accounting items and constructing, in good form, a balance sheet, income statement, and cash flow statement.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**RELATED ITEM LEVEL 2**

**FINC 4335 - Understanding the purpose(s) of analyzing financial statements and its impact on decision making**

**Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student understanding of the purpose(s) of analyzing financial statements and its impact on decision making

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4335 - Understanding the purpose(s) of analyzing financial statements and its impact on decision making.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**RELATED ITEM LEVEL 1**

**FINC 4345 - Assess the performance of a multi-asset portfolio**

**Learning Objective Description:**

Finance BBA students will demonstrate the ability to assess the performance of a multi-asset portfolio, whether the assets are fixed income assets or equity assets.

**RELATED ITEM LEVEL 2**

**FINC 4345 - Demonstrating the ability to assess the performance of a multi-asset portfolio.**

**Indicator Description:**

Embedded test problems from FINC 4345: Investments class are used to measure students' ability to assess the performance of a multi-asset portfolio .

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4345 - Demonstrating the ability to assess the performance of a multi- asset portfolio.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**RELATED ITEM LEVEL 1**

**FINC 4345 - Calculate risk and return metrics for individual assets as well as a portfolio of assets**

**Learning Objective Description:**

Finance BBA students will demonstrate the ability to calculate risk and return metrics for individual assets as well as a portfolio of assets.

**RELATED ITEM LEVEL 2**

**FINC 4345 - Demonstrating the ability to quantify risk and return**

**Indicator Description:**

Embedded test problems from FINC 4345: Investments class are used to measure students' ability to quantify risk and return metrics for individual assets as well as a portfolio of assets.

**Criterion Description:**



At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4345 - Demonstrating the ability to quantify risk and return**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**RELATED ITEM LEVEL 1**

**FINC 4345 - Demonstrate an understanding of options and futures**

**Learning Objective Description:**

Finance BBA students will demonstrate an understanding of how options and futures can be used for both speculating and hedging.

**RELATED ITEM LEVEL 2**

**FINC 4345 - Demonstrate an understanding of options and futures.**

**Indicator Description:**

Embedded test problems from FINC 4345: Investments class are used to measure students' understanding of how options/futures can be used for both speculation and hedging purposes.

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4345 - Demonstrate an understanding of options and futures.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**RELATED ITEM LEVEL 1**

**FINC 4345 - Explain and quantify the benefits of portfolio diversification.**

**Learning Objective Description:**

Finance BBA students will be able to explain and quantify the benefits of portfolio diversification.

**RELATED ITEM LEVEL 2**

**FINC 4345 - Demonstrating the ability to quantify the benefits of diversification.**

**Indicator Description:**

Embedded test problems from FINC 4345: Investments class are used to measure students' ability to quantify the benefits of diversification.

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

##### **FINC 4345 - Demonstrating the ability to quantify the benefits of diversification.**

###### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

##### **FINC 4345 - Proficiency in pricing options**

###### **Learning Objective Description:**

Finance BBA students will demonstrate a level of proficiency in pricing options.

#### RELATED ITEM LEVEL 2

##### **FINC 4345 - Demonstrating the ability to price options.**

###### **Indicator Description:**

Embedded test problems from FINC 4345: Investments class are used to measure students' ability to quantify the benefits of diversification.

###### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

###### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

##### **FINC 4345 - Demonstrating the ability to price options.**

###### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

##### **FINC 4345 - Students will demonstrate a knowledge of fixed-income , equity securities, and options.**

###### **Learning Objective Description:**

Students will show an understanding of investments including; the ability to quantify price and yield metrics and measure performance for both fixed-income and equity securities singularly and in portfolios; understanding risk, return, and diversification; and understand options both for hedging and speculation.

#### RELATED ITEM LEVEL 2

##### **FINC 4345 - Demonstrate an understanding of options and futures.**

###### **Indicator Description:**

Embedded test problems from FINC 4345: Investments class are used to measure students' understanding of how options/futures can be used for both speculation and hedging purposes.

###### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

###### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

##### **FINC 4345 - Demonstrate an understanding of options and futures.**

###### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 2

##### **FINC 4345 - Demonstrating the ability to quantify risk and return**

###### **Indicator Description:**

Embedded test problems from FINC 4345: Investments class are used to measure students' ability to quantify risk and return metrics for individual assets as well as a portfolio of assets.

###### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

###### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

##### **FINC 4345 - Demonstrating the ability to quantify risk and return**

###### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 2

##### **FINC 4345 - Demonstrating the ability to assess the performance of a multi-asset portfolio.**

###### **Indicator Description:**

Embedded test problems from FINC 4345: Investments class are used to measure students' ability to assess the performance of a multi-asset portfolio .

###### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

###### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

##### **FINC 4345 - Demonstrating the ability to assess the performance of a multi- asset portfolio.**

###### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 2

##### **FINC 4345 - Demonstrating the ability to price options.**

###### **Indicator Description:**

Embedded test problems from FINC 4345: Investments class are used to measure students' ability to quantify the benefits of diversification.

###### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

###### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

##### **FINC 4345 - Demonstrating the ability to price options.**

###### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 2

##### **FINC 4345 - Demonstrating the ability to quantify price and yield metrics for both fixed-income and equity securities.**

###### **Indicator Description:**

Embedded test problems from FINC 4345: Investments class are used to measure students' ability to quantify price and yield metrics for both fixed-income and equity securities.

###### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

###### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

##### **FINC 4345 - Demonstrating the ability to quantify price and yield metrics for both fixed-income and equity securities.**

###### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 2

##### **FINC 4345 - Demonstrating the ability to quantify the benefits of diversification.**

###### **Indicator Description:**

Embedded test problems from FINC 4345: Investments class are used to measure students' ability to quantify the benefits of diversification.

###### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

###### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

##### **FINC 4345 - Demonstrating the ability to quantify the benefits of diversification.**

###### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

##### **FINC 4390 - Students will show proficiency in analyzing business investment projects and opportunities.**

###### **Learning Objective Description:**

Students will show proficiency in calculating, understanding, and using financial ratios, analysis, and financial indicators to provide information useful to the managers of a firm including understanding and explaining the nature of cost of capital raised by a business firm, analyzing the cash flows as they form the basis for valuation of real and financial assets, and demonstrating the ability to summarize and analyze potential investment projects using analytical tools such as Excel .

#### RELATED ITEM LEVEL 2

##### **FINC 4390 - Calculating, understanding, and using financial ratios, analysis, and financial indicators.**

###### **Indicator Description:**

Embedded test problems and results from case studies in FINC 4390: Managerial Finance are used to measure student proficiency in calculating, understanding, and using financial ratios, analysis, and financial indicators to provide information useful to the managers of a firm.

###### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of the problems related to this learning objective.

###### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

##### **FINC 4390 - Calculating, Understanding, and using financial ratios, analysis and financial indicators**

###### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 2

##### **FINC 4390 - Demonstrating an understanding of analysis of cash flows**

###### **Indicator Description:**

Embedded test problems and individual case studies from FINC 4390: Managerial Finance are used to measure student proficiency in understanding and analyzing cash flows as they form the basis for valuation of real and financial assets.

###### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4390 - Demonstrating an understanding of analysis of cash flows**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

**Markets and Institutions**

**Goal Description:**

Finance BBA students will demonstrate knowledge of financial markets and institutions.

**Providing Department:** Finance BBA

**RELATED ITEMS/ELEMENTS** -----

**RELATED ITEM LEVEL 1**

**FINC 4335 - Assess the financial health of an entity through financial statement analysis**

**Learning Objective Description:**

Finance BBA students will demonstrate the ability to assess the financial health of an entity through financial statement analysis.

**RELATED ITEM LEVEL 2**

**FINC 4335 - Proficiency in assessing the financial health of an entity through financial statement analysis**

**Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student student proficiency in assessing the financial health of an entity through financial statement analysis.

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

This was assessed in two classes. One was an online class the other was a traditional face to face class that was forced to go to a hybrid model due to the corona virus pandemic.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

**RELATED ITEM LEVEL 3**

**FINC 4335 - Proficiency in assessing the financial health of an entity through financial statement analysis**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

### **FINC 4335 - Calculate and properly interpret financial ratios to assess the credit worthiness of an entity earning**

#### **Learning Objective Description:**

Finance BBA students will demonstrate the ability to calculate and properly interpret financial ratios and other financial indicators to assess the credit and investment worthiness of an entity.

#### RELATED ITEM LEVEL 2

### **FINC 4335 - Calculate and interpret financial ratios to assess the credit worthiness of an entity**

#### **Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student student proficiency in calculating and interpreting financial ratios to assess the credit worthiness of an entity

#### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

#### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

### **FINC 4335 - Calculate and interpret financial ratio to assess the credit worthiness of an entity**

#### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

### **FINC 4335 - Demonstrating knowledge of the purpose(s) of analyzing financial statements and its impact on decision making.**

#### **Learning Objective Description:**

Finance BBA students will demonstrate knowledge of the purpose(s) of analyzing financial statements and its impact on decision making.

#### RELATED ITEM LEVEL 2

### **FINC 4335 - Understanding the purpose(s) of analyzing financial statements and its impact on decision making**

#### **Indicator Description:**

Embedded test problems from several FINC 4335: Financial Statement and Credit Analysis classes are used to measure student understanding of the purpose(s) of analyzing financial statements and its impact on decision making

#### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

#### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

**FINC 4335 - Understanding the purpose(s) of analyzing financial statements and its impact on decision making.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

**FINC 4335 - Estimate the impact alternative accounting and reporting standards (US GAAP, IFRS) have on the calculation and interpretation of selected financial ratios.**

**Learning Objective Description:**

Finance BBA students will demonstrate the ability to estimate the impact alternative accounting and reporting standards (US GAAP, IFRS) have on the calculation and interpretation of selected financial ratios

#### RELATED ITEM LEVEL 2

**FINC 4335 - Estimate the impact alternative accounting and reporting standards (US GAAP, IFRS) have on the calculation and interpretation of selected financial ratios.**

**Indicator Description:**

Embedded test questions from FINC 4335: Financial Statement and Credit Analysis class are used to measure student's proficiency in estimating the impact alternative accounting and reporting standards (US GAAP, IFRS) have on the calculation and interpretation of selected financial ratios.

**Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

This was assessed in two classes, one was an online class the other was a traditional face-to-face class that was forced to change to a hybrid model due to the corona virus pandemic.

**Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

**FINC 4335 - Estimate the impact alternative accounting and reporting standards (US, GAAP, IFRS) have on the calculation and interpretation of selected financial ratios.**

**Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

**FINC 4345 - Assess the performance of a multi-asset portfolio**

**Learning Objective Description:**

Finance BBA students will demonstrate the ability to assess the performance of a multi-asset portfolio, whether the assets are fixed income assets or equity assets.



#### RELATED ITEM LEVEL 2

### **FINC 4345 - Demonstrating the ability to assess the performance of a multi-asset portfolio.**

#### **Indicator Description:**

Embedded test problems from FINC 4345: Investments class are used to measure students' ability to assess the performance of a multi-asset portfolio .

#### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

#### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

### **FINC 4345 - Demonstrating the ability to assess the performance of a multi- asset portfolio.**

#### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

### **FINC 4345 - Demonstrate an understanding of options and futures**

#### **Learning Objective Description:**

Finance BBA students will demonstrate an understanding of how options and futures can be used for both speculating and hedging.

#### RELATED ITEM LEVEL 2

### **FINC 4345 - Demonstrate an understanding of options and futures.**

#### **Indicator Description:**

Embedded test problems from FINC 4345: Investments class are used to measure students' understanding of how options/futures can be used for both speculation and hedging purposes.

#### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of embedded questions.

#### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

#### RELATED ITEM LEVEL 3

### **FINC 4345 - Demonstrate an understanding of options and futures.**

#### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

#### RELATED ITEM LEVEL 1

### **FINC 4390 - Explain the nature and cost of capital raised by a business firm**

#### **Learning Objective Description:**

Finance BBA students will be able to explain the nature and cost of capital raised by a business firm.

## RELATED ITEM LEVEL 2

### **FINC 4390 - Explain the nature and cost of capital raised by a business firm**

#### **Indicator Description:**

Embedded test problems and results from case studies in FINC 4390: Managerial Finance are used to measure student proficiency in explaining the nature and cost of capital raised by a business firm.

#### **Criterion Description:**

At least 50% of students will achieve correct solutions on at least 70% of the problems related to this learning objective.

#### **Findings Description:**

The assessment procedures within COBA were restructured beginning fall 2022 such that moving forward, assessment data for all programs will be collected every fall semester. In some cases, this has resulted in no assessment data being collected for the 2022-23 academic year (for programs that otherwise would have collected data in the spring based on the old schedule). This was necessary to streamline assessment procedures across the college and better integrate assessment activities as part of the culture of the college.

## RELATED ITEM LEVEL 3

### **FINC 4390 - Explain the nature and cost of capital raised by a business firm**

#### **Action Description:**

With the 2022-2023 COBA assessment realignment, we will begin gathering data again in fall 2023.

## **Update to Previous Cycle's Plan for Continuous Improvement Item**

### **Previous Cycle's Plan For Continuous Improvement (Do Not Modify):**

#### **Closing Summary**

We managed to complete assessments in the key Finance BBA courses after several years of interruption due to COVID. We were not, however, able to include FINC 4355 (Security Analysis and Portfolio Management) due to the class not having a critical mass of students enrolled in the spring semester. We are still incorporating some self-assessment questions in the graduating student exit surveys. This has only just begun so we are collecting data to establish a baseline.

We use embedded test questions that are aligned with the class learning objectives from the Master syllabus for the class.

We do this for Finance classes that have a large number of students that are in the Finance BBA program.

The expectation is that 70% of the students answer the questions correctly. We measure the number of students below this standard, meeting this standard, and exceeding this standard. We record the percentage, per course, that meet the expectations.

We measure both online and face to face courses.

Not all courses are assessed every semester. We work it so that each course gets assessed once every two years.

The results for each course are posted in this database and are aligned to the learning objective they support.

### **Update of Progress to the Previous Cycle's PCI:**

Finance faculty met on Thursday, April 6, 2023 to review and complete the 5 charges given by the COBA Assistant Dean for Assessment. We conducted a complete review of the assessment program for the Finance BBA and will implement substantial changes in the 2023-2024 academic year. Comprehensive assessment data will be collected in fall 2023.

## **New Plan for Continuous Improvement Item**

### **Closing Summary:**

Finance faculty met on Thursday, April 6, 2023 to review and complete the 5 charges given by the COBA Assistant Dean for Assessment. We conducted a complete review of the assessment program for the Finance BBA and will implement substantial changes in the 2023-2024 academic year. Comprehensive assessment data will be collected in fall 2023.