

OUTCOMES BASED LEARNING MATRIX

Course: ACCT111 – Financial Statement Analysis

Department: Business Administration

Core Competencies for outcomes activities and assessment tools: Critical and Creative Thinking (CCT); Information Literacy (IL); Oral Communication (OC); Quantitative Literacy (QL); Written Communication (WC); Civic Engagement (CE); Global Learning (GL); Integrative Learning (IG).

COURSE OUTCOMES	OUTCOMES ACTIVITIES	ASSESSMENT TOOLS
To fulfill the needs of a “capstone” course for Accounting Career students so that students can pursue entry-level jobs in the accounting and finance fields upon graduation.	To integrate concepts from economics, accounting, and other business disciplines. (WC, CCT) To explore career opportunities in the accounting and finance fields using library databases (WC, IL)	Integrated case/project with oral presentation. (WC, CCT, QL, IL, OC) Group project outlining career choices available in specialized accounting fields with PowerPoint presentation. (WC, CCT, QL, IL, OC)
To prepare the Accounting Option graduate with an in-depth course in the analysis of financial reports in order for students to provide much of the information users need to make economic decisions about businesses.	Complete a Classified Balance Sheet. (CCT, QL, WC) Complete an Income Statement. (CCT, QL, WC) Complete a Statement of Cash Flows. (CCT, QL, WC) Complete a Statement of Earnings. (CCT, QL, WC)	Exams. (WC, CCT, QL) Cases. (WC, CCT, QL) Problems and exercises using electronic spreadsheets to prepare financial statements. (WC, CCT, QL, IL)
To interpret corporate annual reports and accompanying notes in addition to the management discussion and analysis as well as the independent auditor’s report so that students are able to assess the efficiency and effectiveness of operations.	Explain the information found in supporting statements and justify the methods used in generating annual reports to stockholders. (WC, CCT, OC) Compare and contrast accounting methods used and their impact on various financial statements. (WC, CCT, QL, OC)	Narratives, both oral and written, on the interpretation of annual reports and supporting information. (CCT, WC, OC, IL, QL) Completion of problems and cases using electronic spreadsheets. (WC, CCT, QL, IL)
To enhance analytical and critical thinking skills for Accounting and Managerial graduates so that students can apply financial statement analysis to assess the solvency, profitability, liquidity, and debt-paying ability of a business.	Use ratio, trend and vertical analysis to evaluate a company’s profitability and cash flow ability. (CCT, QL, IL) Complete an investor analysis and expanded analysis. (CCT, QL, IL)	Research companies using online resources to calculate ratios and compare them to industry averages to make recommendations for future action. (WC, QL, IL) Communicate in writing and orally the results of analysis. (WC, OC, QL)
To provide students with a comprehensive exposure to developing the meaning of	Understand the interrelationship of the measures used in assessing a business.	Completion of problems and cases using electronic spreadsheets.

<p>financial reports in order for students to assess past performance and predict future results so that information and recommendations can be made to both internal and external users.</p>	<p>(WC, CCT) Understand analytical measures are peculiar to a business or its industry as well as the influence of the general economic and business environment and to identify those factors, which may influence those measures. (WC, CCT, QL, IL)</p>	<p>Narratives, both oral and written, on the interpretation of the financial information based on the results of the electronic spreadsheets generated. (CCT, WC, OC, IL, QL)</p>
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