



Accounting  
Associate of Applied Science Degree  
2017/2018



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## Accounting

AAS

**62 Hours**

### Program Goals

The Associate of Applied Science degree in Accounting is designed to teach students accounting principles and practices. The purpose of the degree is to provide students entry-level accounting skills for employment opportunities or as a preparatory program for students who plan to pursue a bachelor’s degree in accounting or related field.

Graduates of the program will:

- Explain the ethics of accounting practices and procedures.
- Apply generally accepted accounting principles, regarding the recording of: assets and liabilities, the use of special journals, merchandise accounting, internal control practices, cash, inventories, plant assets and interest computations.
- Describe the accounting entries for partnership formations, corporations, stocks, dividends, bonds payable, and cash flow statements.
- Apply managerial accounting concepts and principles, manufacturing accounting, planning and control, for business decision-making.
- Be familiar with the capabilities of integrated computerized accounting packages, specifically using QuickBooks to develop Chart of Accounts, manage accounts payable, accounts receivable, and payroll, and to develop, print, and analyze financial statements.
- Apply legal and mechanical practices in accounting for governmental units and special non-profit organizations.
- Explain payroll tax and employment reports, forms and deposits.

### 2015/2018 Program

#### Associate of Applied Science Degree

#### Minimum of 62 Credit Hours

The Associate of Applied Science degree in Accounting is designed to teach students accounting principles and practices. The purpose of the degree is to provide students entry-level accounting skills for employment opportunities or as a preparatory program for students who plan to pursue a bachelor’s degree in accounting or related field. If the primary goal is to transfer, the student must learn in advance of the requirements of the intended school or university. Students are required to consult with their LCC advisor for proper advisement and course selection.

<b>Degree Requirements</b>	<b>Credit Hours: 62</b>
<b>General Education Core</b> .....	<b>(36 hours)</b>
Area I. Communications.....	(9 hours)



ENG 111	Freshman Composition	3
ENG 115	Freshman Composition II	3
SPCH 111	Public Speaking <b>-OR-</b>	3
SPCH 112	Interpersonal Communication	3

**AREA II. Mathematics..... (4 hours)**

MATH 180		4
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**AREA III. Laboratory Science..... (8 hours)**

**AREA IV. Social and Behavioral Sciences..... (9 hours)**

- ECON 208 Principles of Macroeconomics (Required Course)
- ECON 209 Principles of Microeconomics (Required Course)

**AREA V. Humanities and Fine Arts..... (6 hours)**

**PROGRAM REQUIREMENTS..... (27 hours)**

ACCT 200	Accounting Principles I	4
ACCT 201	Accounting Principles II	4
ACCT 218	QuickBooks	4
ACCT 231	Intermediate Accounting	4
BUS 102	Quantitative Methods in Business	3
BUS 120	Principles of Finance	3
CSA 150	Computer Fundamentals	3
BUS 295	Business Capstone	1

**Course Descriptions and Learning Outcomes (Competencies)**

**ACCT200 Accounting Principles I (ACCT 2113 Principles of Accounting I (Financial) 4;(4,0)**  
 An introduction to financial accounting concepts emphasizing the analysis of business transactions in accordance with generally accepted accounting principles (GMP), the effect of these transactions on the financial statements, financial analysis, and the interrelationships of the financial statements.

**Learning Outcomes:**

Upon successful completion of this course, with a minimum of 70%=C, the student should be able to:

1. Analyze business transactions, their effects on the financial statements and the interrelationships of the financial statements involving the following:
  - a. Cash transactions
  - b. Receivables and Net Realizable Value
  - c. Operational Assets and Depreciation
  - d. Inventory
  - e. Current Liabilities
  - f. Long-term Liabilities
2. Define, identify and demonstrate the impact of adjusting entries on financial statements.
3. Explain and demonstrate the differences between cash and accrual basis accounting.
4. Define and identify generally accepted accounting principles.
5. Analyze equity ownership transactions and their effect on the financial statements.
6. Identify the cash flow statement activities and explain the purpose of the cash flow statement.
7. Perform ratio analysis to evaluate financial statements.

**ACCT201      Accounting Principles II (ACCT 2123 Principles of Accounting II (Managerial)      4;(4,0)**

An introduction to the use of accounting information in the management decision making processes of planning, implementing, and controlling business activities. In addition, the course will discuss the accumulation and classification of costs as well as demonstrate the difference between costing systems.

**Learning Outcomes:**

Upon successful completion of this course, with a minimum of 70%=C, the student should be able to:

1. Identify the differences between financial and managerial accounting.
2. Illustrate the accumulation of costs in cost accounting systems.
3. Describe the basic elements of the budgeting process, its objectives and budget preparation.
4. Define and classify cost behavior.
5. Perform cost-volume-profit analysis for decision making.
6. Perform differential (incremental) analysis for business decision making.
7. Explain the cause of the variance and its effect on the income statement.
8. Explain and demonstrate the difference between traditional costing and activity-based costing.

**ACCT218      QuickBooks      4;(3,2)**

This is a hands-on-course designed to introduce students to accounting application software. Students will learn how to develop Chart of Accounts; manage accounts payable, accounts receivable, and payroll; and how to develop, print, and analyze financial statements.

Prerequisite: ACCT200.

**Learning Outcomes:**

Upon successful completion of this course, with a minimum of 70%=C or better, the student should be able to:

1. Apply software for setting up company accounting systems;
2. Use, display and print chart of accounts;
3. Create and adjust journal entries;
4. Account for and report on customer and sales transactions;
5. Account for and report on vendor, purchase, and inventory transactions;
6. Account for and report on payroll activities, and
7. Create financial reports, reconcile bank accounts, and adjust entries

**ACCT231 Intermediate Accounting (NOT ARTICULATED AT LCC) 4;(4,0)**

Accounting theory; preparation of income statements, balance sheets and statements of accounting theory, preparation of income statement, balance sheets and statements of cash flows, and comprehensive income; IFRS; present value concepts; asset valuation and income determination, liabilities and stockholders' equity; revenue recognition and investments. Prerequisite: ACCT201. NM  
Common Course Number: ACCT2133

**Learning Outcomes:**

Upon successful completion of this course, with a minimum of 70%=C, the student should be able to:

1. Use accounting and business terminology, and understand the nature and purpose of generally accepted accounting principles (GAAP)
2. Explain the objective of financial reporting, the elements of the financial statements and the related key accounting assumptions and principles
3. Define and distinguish between cash basis and accrual basic accounting and impact of each on the financial statements.
4. Explain the valuation and reporting of current liabilities, estimated liabilities and contingencies
5. Explain the importance of operating, investing, and financing activities reported in the statement of cash flows when evaluating firm performance and solvency
6. Compute and interpret key financial ratios

**BUS102 Quantitative Methods in Business 3;(2,2)**

This course helps the student develop problem-solving skills using mathematical equations to solve business problems and to enhance business performance and operations. Topics covered in this course include: the time value of money, interest calculations, trade and cash discounts, and concepts related to minimizing operational costs while increasing productivity.

**Learning Outcomes:**

Upon successful completion of this course, with a minimum of 70%=C, a student should be able to:

1. Explain the time value of money and its application in decision making, including calculating present and future values of single payments and series of payments; calculation of internal rates of return; calculation of payments needed to produce a present or future value and demonstration of competency with respect to the valuation of bonds and perpetuities.
2. Calculate Discounts, both trade and cash, differentiating between the applicability of the one or other for a given situation. Additionally, appreciate the financial costs of credit and payment terms.
3. Perform break-even calculations, utilizing the concepts of contribution margin, selling price, variable vs fixed costs, and the use of "rules-of thumb" for a particular business when estimates will provide immediate guidance.
4. Calculate the real costs of installment buying, advantages/disadvantages of paying off installment loans before due date, and the true cost of revolving charge and credit cards.
5. Differentiate between markups based on cost vs. selling price; markdowns, and pricing perishable vs. nonperishable goods.
6. Explain the cost-benefit analysis involved in working capital management decisions involving cash, accounts receivable, inventory, accounts payable and short-term financing. Make or buy the asset?

**BUS120 Principles of Finance BFIN 2013 Introduction to Finance 3;(2,2)**

Introduces tools and techniques of financial management. Includes time value of money; financial planning, diversification and risk; debt and equity investment decisions; and financial statement analysis.

**Learning Outcomes:**

Upon successful completion of this course, with a minimum of 70%=C or better, the student should be able to:

1. Explain the time value of money and its application in decision-making, including calculating present and future values of single payment and series of payments.
2. Identify the major sources of external long-term financing for corporations.
3. Explain risk-return tradeoff as it relates to diversification.
4. Differentiate the role of finance from other related disciplines such as accounting and economics.
5. Demonstrate knowledge of capital markets and securities (debt and equity).
6. Describe basic types of financial ratios and their uses.
7. Demonstrate the ability to prepare cash flows and make qualitative judgments on the relevance of the changes from one-time frame to another.

Optional:

1. Personal finance topics such as managing credit and investments.

**BUS295 Business Capstone 1;(1,0)**

The capstone course is a self-directed, integrated learning opportunity. The student will work during the course dates to complete a research paper with the course instructor as a mentor. At the end of the course, the student will take a comprehensive exam based on the program learning outcomes. It is the intent of this course that the student will bring to bear all the learning and knowledge from the course work to show competence in the selected field of business. The student will take the capstone course in his or her last semester at LCC. Prerequisite: Instructor Approval

**Learning Outcomes:**

Upon successful completion of this course, with a minimum of 70% = C or better, the student should be able to:

1. Apply current concepts and principles of financial and managerial accounting to the measurement and reporting of accounting information.
2. Recognize professional and ethical standards and their application to management, accounting and business activities.
3. Utilize current computer technology and applications, specifically using QuickBooks to develop Chart of Accounts, manage accounts payable, accounts receivable, and payroll; analyze financial statements.
4. Employ marketing principles relevant to individual sales programs and efforts.
5. Recognize principles of management applicable to a specific organization.
6. Apply critical thinking and mathematical skills, techniques and business tools to support current business tools to support current business practices and procedures in the operations of a business or organization.
7. Utilize Generally Accepted Accounting Principles (GAAP) in the recording of assets, liabilities, special journals, internal control practices, and interest computations.
8. Knowledge about sole proprietorships, partnerships, corporations, stocks, dividends, bonds, cash flow statements, payroll deposits, payroll taxes and reports.

**CSA150 Computer Fundamentals (BCIS 1113 Fundamentals of Information Systems) 3;(2,2)**

Examination of information systems and their impact on commerce, education, and personal activities. Utilization of productivity tools for communications, data analysis, information management and decision-making.

**Learning Outcomes:**

Upon successful completion of this course, with a minimum of 70%=C or better, the student should be able to:

1. Describe the social impact of information literacy and systems in relation to commerce, education, and personal activities.
2. Explain how to use the information resources legally, safely, and responsibly in relation to ethical, security, and privacy issues.
3. Evaluate bias, accuracy and relevance of information and its sources.
4. Use productivity tools for communications, data analysis, information management and decision making.
5. Describe and use current information systems and technologies.

**ECON208 Principles of Macroeconomics (ECON 2113 Macroeconomic Principles) 3;(3,0)**

Introduces macroeconomic theory and explores interrelationships involving inflation, unemployment, gross national product, taxes, government spending and the domestic and world monetary systems. (Not final description)

**Learning Outcomes:**

Upon successful completion of this course, with a minimum of 70%=C or better, the student should be able to:

1. Explain the concepts of opportunity cost, comparative advantage and exchange.
2. Demonstrate knowledge of the laws of supply and demand and equilibrium and use supply and demand curves to analyze responses of markets to external events.
3. Explain the circular flow model and use the concepts of aggregate demand and aggregate supply to analyze the response of the economy to disturbances.
4. Explain the concepts of gross domestic product, inflation and unemployment and how they are measured.
5. Describe the determinants of the demand for money, the supply of money and interest rates and the role of financial institutions in the economy.
6. Define fiscal policy and monetary policies and how these affect the economy.

**Optional:**

1. Explain foreign exchange rates, markets, and the balance of payments.
2. Explain how trade restrictions affect the economy.

**ECON209 Principles of Microeconomics (ECON 2123 Microeconomic Principles) 3;(3,0)**

Introduces microeconomic theory and explores market allocation of resources; supply and demand; theory of marginal analysis; market types; market failure; regulation and antitrust; economic growth and innovation; business finance; economic globalization; and cultures of capitalism. (Not final description)

**Learning Outcomes:**

Upon successful completion of this course, with a minimum of 70%=C or better, the student should be able to:

1. Explain the concept of opportunity cost.
2. Demonstrate knowledge of the laws of supply and demand and equilibrium and use supply and demand curves to analyze responses of markets to external events, including price ceilings and price floors.
3. Explain the concepts and calculate price elasticity of demand and supply and income elasticity.
4. Demonstrate an understanding of consumer choice including utility analysis.
5. Demonstrate an understanding of producer choice, including cost analysis and breakeven point.
6. Compare and contrast the following market structures: perfect competition, monopoly, monopolistic competition, and oligopoly.

**Optional:**

1. Explain the impact of government intervention in markets including the impact of taxes and antitrust.
2. Explain the role of labor and capital markets.

**Program Map**

The program map marks courses that are scheduled by semester in order to complete this degree within two years. Refer to Appendix A for the program map.

**Professional Development (To be filled out by Higher level management and included into report)**

- Vanessa Velasquez. School of Business Administrative Assistant, Acct218 QuickBooks (DL) Summer 2018

**Courses Offered by Semester**

Fall 2017

ACCT200 Accounting Principles I	ACCT231 Intermediate Accounting	BUS295 Business Capstone
ECON208E Principles of Macroeconomics(DL)	ECON209 Principles of Microeconomics	



Spring 2018

ACCT201E Accounting Principles II (DL) Asynchronous	BUS120E Principles of Finance (DL) Asynchronous	BUS295E Business Capstone (DL) Asynchronous
ECON208E Principles of Macroeconomics(DL) Asynchronous	ECON209E Principles of Microeconomics (DL) Asynchronous	

Summer 2018

ACCT218E Quickbooks (DL) Asynchronous	ECON208E Principles of Macroeconomics(DL)
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### Retention Rates Fall to Spring

Fall 2017

Course	Total Fall Enrollment	Spring Enrollment
ACCT 200 Accounting Principles I	12	0
ACCT 201 Accounting Principles II	0	8
ACCT 218 QuickBooks	0	0
ACCT 231 Intermediate Accounting	1	0
BUS 102 Quantitative Methods in Business	0	0
BUS 120 Principles of Finance	0	23
CSA 150 Computer Fundamentals	30	15
BUS 295 Business Capstone	1	3
ECON208 Macroeconomics	17	16
ECON209 Microeconomics	18	26

Accounting	Total Fall Enrollment (for all courses)	Spring Enrollment (for all courses)
	79	91

### Enrollment (Three-Year Annual Trend)

Fall

2015/2016	2016/2017	2017/18
10	5	8

By Course

Course	Credit	# Students Enrolled	Student Credit Hours
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ACCT 200 Accounting Principles I	4	9	48
ACCT 201 Accounting Principles II	4	8	24
ACCT 218 QuickBooks	4	7	0
ACCT 231 Intermediate Accounting	4	1	4
BUS 102 Quantitative Methods in Business	3	0	0
BUS 120 Principles of Finance	3	23	0
BUS 295 Business Capstone	1	4	4
CSA 150 Computer Fundamentals	3	51	153
ECON208 Macroeconomics	3	41	123
ECON209 Microeconomics	3	44	132

### Graduation (Three-Year Annual Trend)

2015/2016	2016/2017	2017/18
3	4	5

Year	Degree	# of Students Graduated
2015	Accounting Degree	3
2016	Accounting Degree	4
2017	Accounting Degree	5

### Synopsis of Significant Findings

- November 20, 2017 a new School of Business Director was Hired.
- School of Business staff work to complete ACBSP annual report.
- Faculty Advisor position filled as a temporary 6 month position.
- Difficult to find a qualified faculty to take the full-time faculty position that was opened Fall 2017. Still unfilled.
- Full time faculty position offered with a Tentative start date July 2018
- Full time faculty position II-interviews tentatively scheduled July 2018
- Faculty/Staff Advisor position- interviews tentatively scheduled July 2018

### Program Improvement Plans Implemented or In-Progress

- School of Business moved into Media Arts building November 2017
- Smart Board installation will be placed into new computer classroom



- School of Business Computer classroom tentative completion Fall 2018 with new desks and new state of the art high speed computers.

### **Advisory Committee Work**

To date, an accounting Advisory Committee has not been established. School of Business will work in the future to establish a Business Advisory Board encompassing Accounting, Business Administration, General Business and the Business Management Certificate.

### **Student Advisement by Semester**

Fall 2017: No data Available as current Faculty/Advisor was not hired until Fall 2018

Spring 2018: No data Available as current Faculty/Advisor was not hired until Fall 2018

Summer 2018: No data Available as current Faculty/Advisor was not hired until Fall 2018



## Yearly Return on Investment

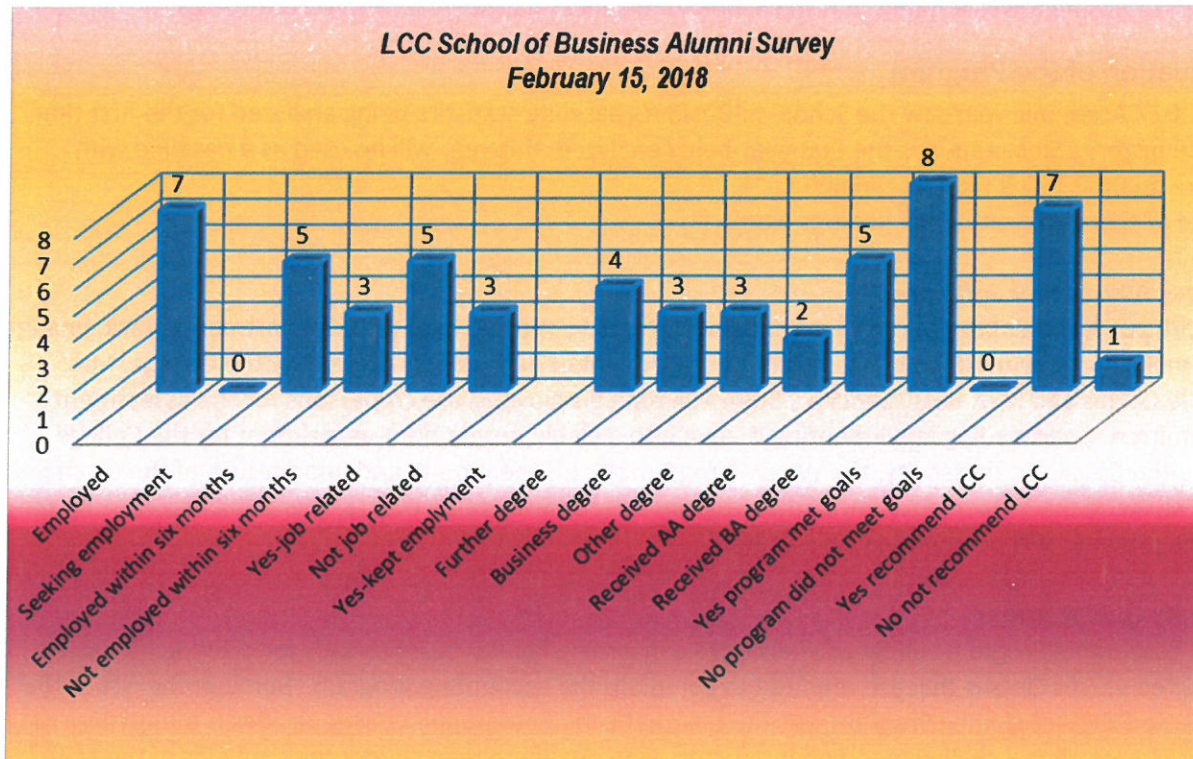
Costs for instruction are listed by course.

Type/students/ Instructor			Total Students	Student Credit Hours	Tier	Tier Funding total (SCH X \$133)	Tuition (\$40 X # of Students)	Total Revenue	Instructor Cost	Fringe	Instructor Cost total	63/64 Cost	Profit (Revenue - Costs) = A9-A10
<b>OGRAM</b>													
<b>ALL 2017</b>	<b>Spring 2018</b>	<b>Summer 2018</b>											
2F 9 Tucker	NA	NA	9	36	1	\$4,788	\$360	\$5,148	\$2,600	\$866	\$3,466	\$0	\$1,682
IA	Asy 8 Chavez	NA	8	32	1	\$4,256	\$320	\$4,576	\$0	\$0	\$0	\$0	\$4,576
IA	NA	Asy 7 Collins	7	28	1	\$3,724	\$280	\$4,004	\$1,650	\$550	\$2,200	\$0	\$1,804
2F 1 Chavez	NA	NA	1	4	1	\$133	\$40	\$173	\$0	\$0	\$0	\$0	\$173
IA	NA	NA	0	0	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IA	Asy 23 Ortega	NA	23	69	1	\$9,177	\$920	\$10,097	\$2,600	\$866	\$3,466	\$0	\$6,631
2F 1 Chavez	Asy 3 Lopez	NA	4	4	1	\$532	\$160	\$692	\$0	\$0	\$0	\$0	\$692
2F 28													
McAllister/Castillo	R&T 15 ValentineX2	F2F 8 Valentine	51	153	1	\$20,349	\$6,120	\$26,469	\$6,600	\$2,200	\$8,800	\$0	\$17,669
17 R. Gonzales	Asy 16 Ortega	E 8 Ortega	41	123	1	\$16,359	\$1,640	\$17,999	\$4,950	\$1,650	\$6,600	\$0	\$11,399
2F 18 J. Ortega	Asy 26 Ortega	NA	44	132	1	\$17,556	\$1,760	\$19,316	\$3,300	\$1,100	\$4,400	\$0	\$14,916
		Totals	188	581		\$76,874	\$11,600	\$88,474	\$21,700	NA	\$28,932	\$0	\$59,542

Cost per Graduate- Revenue-Costs/students graduated this year

### Alumni Surveys

38 Alumni surveys were mailed to student in February 2018. Of those surveys mailed, 7 students replied. The results of those students responding is as follows:



### Program Learning Assessment Plan (Weave)

See attachment B

### Student Work Placement

This is work by the students after graduation. Advisors will have to keep in contact with graduating students. This information is not currently available as a Faculty/Staff (Advisor) is has not been hired.

### Curriculum Committee Work

On April 4, 2018, the approval paperwork for moving MGMT218 Principles of Small Business Management under the Associate of Applied Science Degree Business Administration from an approved elective under the 2015-2018 catalog to a program requirement. MGMT211 Business Ethics would be moved down to the Approved Electives position. The credits hours required to completion of this degree will not be affected and will remain at 61 credit hours.



Swapping MGMT218 Small Business Management and MGMT211 Business Ethics will greatly benefit the students as MGMT218 is articulated and will transfer to other educational Institutions while MGMT211 Ethics did not transfer.

### **Accreditation**

ACBSP is the secondary accreditation that is required for the School of Business. As of July 3, 2018, the School of Business was notified that the School of Business has been accredited until 2020.

### **Evaluation of the Program**

The 2017 Academic year saw the School of Business baseline statistics being analyzed for the first time in LCC history. Since this was the first year being analyzed, this year will be used as a baseline with future analysis being more meaningful.

Some of the significant initial findings were:

#### ***Weave Assessment Software***

In April 2018, the College purchased a software program, Weave, to assist all departments track, analyze and make improvements to the assessment component of each course offered by the College. Mrs. Nicole Collins and Mrs. Betsy Sanchez, Stem Full time employees, are co-persons for the assessment committee spearheading implementing Weave into a viable program for assessment for the College. Since the Co-chairs are faculty, the Weave program got off the ground and upon return of the co-chairs for Fall 2018, the implementation of the program will continue to be overseen and full implementation of the program will be underway in Fall 2018.

#### ***Faculty Qualifications***

The Accounting Program still faced challenges concerning faculty qualifications for offering all classes required versus classes that are required to complete the accounting program. Some of the issues that impacted the Accounting Program was the fact that Luna Community College resides in a rural area of New Mexico. It is a challenge to find instructors who qualify to teach under the subfields in the MBA umbrella. The subfields include Accounting, Finance, Marketing, Finance, Economics and Management. Most MBAs applying fall into the subfield of management.

#### ***Higher Learning Commission Show-Cause Order***

On November 8, 2017, Higher Learning Commission (HLC) placed Luna Community College (LCC) on a "Show -Cause Order". A Show-Cause Order is a procedural order that requires an institution to present its case as to why accreditation should not be withdrawn. Because of the Order, LCC was concentrated on meeting Criterion responses which would be acceptable to the HLC to stay accredited. LCC met the challenge of simultaneously addressing the Show-Cause order and in this case, the School of Business, propelling forward at the same time. Although it was strenuous work addressing the HLC concerns, it helped the School of Business analyze more carefully all programs within its preview.

#### ***Leadership Challenges***

In November 2017, a Director for the School of Business was hired. The only Staff actively in the School of Business was the Administrative Assistant who was taking direction from the Vice President, Academic Affairs, LCC. The School had had major difficulty with securing a permanent Director with other Department Heads lending themselves to run the School of Business part time in addition to their own Departments. Eventually, the VP was singlehandedly managing the School of Business along with



having oversight of 6 other departments with 2 other departments having a Director hired in the last quarter of 2017.

### ***Equipment and Facilities***

Upon the arrival of the newly hired Director, School of Business, there was no facilities for the School of Business to be housed in. The Administrative Assistant was still working out of an office located in what would become the Humanities Building. In November 2017, The Media Education Center (MEC) would become home to the School of Business. The administrative assistant would be moved from Humanities Building to an office in the MEC.

At that time, there was no furniture, no equipment and no supplies belonging to the School of Business. The VP of Academic Affairs again promptly equipped the School of Business with furniture, computers, some supplies giving the School to function with all the circumstances which were in place.

Since that faithful day, the School of Business has 5 office spaces for staff and Faculty with equipment being purchased through the procurement process. The struggle still remains for the School of Business to be equipped with at least 1 classroom/lab to be utilized for resident classes and as a lab for students who require a computer on main campus. There is also no storage facilities for any equipment.

Since no classroom for the School of Business existed in the MEC before the Director arrived, the 2018-2019 budget called for new computers, desks and a smart board for use in the classroom. The School of Business is awaiting approval and posting of the budget for the current fiscal year.

### ***Faculty/Staff***

The School of Business is authorized the following staffing:

Director	Lita G. Bernal
Administrative Assistant	Vanessa Velasquez
Full time Faculty	Reyes Coca (Tentative)
Full time Faculty	Not filled
Faculty/Staff (Advisor)	Not filled

The Faculty/Staff position was renamed from the Faculty/Advisor position. A temporary full-time employee was hired from January to June 30, 2018 with the contract ending at that time. Mr. Coca is tentatively scheduled to begin employment in Fall 2018 semester. Interviews are currently being scheduled for full-time faculty and the Faculty/Staff Position.



## Appendix A: Program Map for Accounting AAS

### Accounting: Associate of Applied Science Degree Program Map

The Associate of Applied Science Degree in Accounting is designed to teach students accounting principles and practices. The purpose of the degree to provide students entry-level accounting skills for employment opportunities or as a preparatory program for students who plan to pursue a bachelor's degree in accounting or related field. If the primary goal is to transfer, the student must learn in advance of the particular requirement of the intended school or university. Students are required to consult with their LCC advisor for proper advisement and course selection.

Degree Requirements Credit Hours: 62 - (General Education Core -36 credit hours)

#### ACCOUNTING DEGREE 62 Credit Hours Required

1st Academic Year				2nd Academic Year			
Term 1/Fall Semester	Credit	Term2/Spring Semester	Credit	Term 3/ Fall Semester	Credit	Term 4/Spring Semeste	Credit
ENG111 Freshman Composition I	3	ENG115 Freshman Composition II	3	Humanities & Fine Arts	3	ACCT218 Quickbooks	4
MATH180 College Algebra	4	SPCH111 Public Speaking OR SPCH115 Interpersonal Communication	3	ECON208 Principles of Macroeconomics	3	ECON209 Principles of Microeconomics	3
Laboratory Science	4	Laboratory Science	4	ACCT200 Accounting Principles I	4	ACCT201 Accounting Principles II	4
Social & Behavioral Science	3	Humanities and Fine Arts	3	BUS102 Quantitative Methods in Business	3	ACCT231 Intermediate Accounting	4
		CSA150 Computer Fundamentals	3	BUS120 Principles of Finance	3	BUS295 Business Capstone	1
Semester Total	14	Semester Total	16	Semester Total	16	Semester Total	16
Program Total=62 Credit hours							

**\*It is highly recommended that students needing remedial courses utilize the summer semester to continue on a program map. This would allow students to complete their program of study within the traditional two academic years.**





## Appendix B: Program Assessment of Learning

### LCC Academic Accounting AAS PLO Assessment Plan Not Started

Program Goal 1 Accounting Program The Associate of Applied Science degree in Accounting is designed to teach students accounting principles and practices. The purpose of the degree is to provide students entry-level accounting skills for employment opportunities or as a preparatory program for students who plan to pursue a bachelor's degree in accounting or related field. Year 1 This three year plan (2017/18, 2018/19, 2019/20) will evaluate all Accounting degree PLOs and three general education PLOs: 1.1 Explain the ethics of accounting practices and procedures. 1.2 Apply generally accepted accounting principles regarding the recording of assets and liabilities, the use of special journals, merchandise accounting, internal control practices, cash, inventories, plant assets and interest computations. 1.3 Describe the accounting entries for partnership formations, corporations, stocks, dividends, bonds payable. and cash flow statements. 1.4 Apply managerial accounting concepts and principles, manufacturing accounting, planning and control, for business decision making. 1.5 Be familiar with the capabilities of integrated computerized accounting packages, specifically using QuickBooks to develop Chart of Accounts, manage accounts payable, accounts receivable, and payroll, and to develop, print, and analyze financial statements. 1.6 Apply legal and mechanical practices in accounting for governmental units and special non-profit organizations. 1.7. Explain payroll tax and employment reports, forms and deposits. Gen Ed: Communication Critical Thinking Digital Literacy BUS295 Business Capstone course will be used for assessment of the

The School of Business prepares all students for business dynamics across all aspects of the business world. All students shall be prepared for all challenges, which they may encounter from ethics to specific learning objectives in all the degree programs. The Department Goal is to prepare students for a successful career provided with a strong foundation delivered at the Luna School of Business. Program Mission Statement

Source of Evidence Capstone assignment - Academic Direct

Digital Literacy BUS295 Business Capstone course will be used for assessment of the Associate of Applied Science degree in Accounting Program Learning Outcomes 1.1 Explain the ethics of accounting practices and procedures. Description Students shall be able to explain ethical issues during all accounting practices and procedures. Supported Initiatives (5) General Education •Communication- i.e. Written documents, oral and/or electronic presentations, digital assignments, portfolio, etc. •Critical Thinking- i.e. Problem solving, analyze, explanation, argument, experiment, research, etc. •Information & Digital Literacy- i.e. Essay, speech, research, presentation, computer skills, blogs, websites, etc. •Personal & Social Responsibility- i.e. Ethical reasoning, collaboration, discussions, reflection, case studies, etc. •Quantitative Reasoning- i.e. Laboratory reports, exam, project, critique, written assignment

PLO Assessment Method 1.1.1 BUS295 Business Capstone

Description The Capstone course is a self-directed, integrated learning opportunity. The student will work during the course dates to complete a research paper with the course instructor as a mentor. At



the end of the course, the student will take a comprehensive exam based on the program learning outcomes. It is the intent of this course that the student bring to bear all the learning and knowledge from the course work to show competence in the selected field of business. The student will

#### Improvement Type Audit

Improvement Description Academic student learning acceptable, process is working well or exceeding expectations

course work to show competence in the selected field of business. The student will take the Capstone in the Spring at LCC. Prerequisite: Instructor approval. Describe the assessment method and Course used to assess this PLO. BUS 295 Business Capstone

Benchmark/Target 1.1.1.1 Exceeded Benchmark/Target The Benchmark for this course is 70% = C or better. The target is to have 100% of students passing earning 85% or better. Finding 3 students enrolled in the course for Spring 2018. All students passed with 90% or better ultimately exceeding the benchmark of 85% or better. Analysis of Finding Since there is only one semester that has been offered, BUS295, Business Capstone, appears to have met all goals and requirements as set forth by the department. The Course will be reevaluated when it is offered in the 2018-2019 academic year.

Improvement Director shall get more involved with the monitoring of all aspects of the capstone course. A rubric will be created to better reflect the PLOs for this program.

#### 1.2

Apply generally accepted accounting principles regarding the recording of assets and liabilities, the use of special journals, merchandise accounting, internal control practices, cash, inventories, plant assets and interest computations.

Source of Evidence Capstone assignment - Academic Direct

Description Students shall be able to use GAAP in recording all aspects of accounting practices. Supported Initiatives (5) General Education •Communication- i.e. Written documents, oral and/or electronic presentations, digital assignments, portfolio, etc. •Critical Thinking- i.e. Problem solving, analyze, explanation, argument, experiment, research, etc. •Information & Digital Literacy- i.e. Essay, speech, research, presentation, computer skills, blogs, websites, etc. •Personal & Social Responsibility- i.e. Ethical reasoning, collaboration, discussions, reflection, case studies, etc. •Quantitative Reasoning- i.e. Laboratory reports, exam, project, critique, written assignment

PLO Assessment Method 1.2.1 BUS295 Business Capstone

Description The Capstone course is a self-directed, integrated learning opportunity. The student will work during the course dates to complete a research paper with the course instructor as a mentor. At the end of the course, the student will take a comprehensive exam based on the program learning outcomes. It is the intent of this course that the student bring to bear all the learning and knowledge from the course work to show competence in the selected field of business. The student will take the capstone in the Spring at LCC. Prerequisite: Instructor approval. Describe the assessment method and Course used to assess this PLO. ACCT200 Accounting Principles I ACCT201 Accounting Principles II ACCT231 Intermediate Accounting BUS295 Business Capstone



## Improvement Type Audit

Improvement Description Academic student learning acceptable, process is working well or exceeding expectations

Benchmark/Target 1.2.1.1 Exceeded Benchmark/Target The Benchmark for this course is 70% = C or better. The target is to have 100% of students passing earning 85% or better. Finding 3 students enrolled in the course for Spring 2018. All students passed with 90% or better ultimately exceeding the benchmark of 85% or better. Analysis of Finding Since there is only one semester that has been offered, BUS295, Business Capstone, appears to have met all goals and requirements as set forth by the department. The Course will be reevaluated when it is offered in the 2018-2019 academic year.

Improvement Director shall get more involved with the monitoring of all aspects of the capstone course. A rubric will be created to better reflect the PLOs for this program.

### 1.3

Describe the accounting entries for partnership formations, corporations, stocks, dividends, bonds payable, and cash flow statements. Description Students shall be able to describe accounting entries used in accounting documentation for partnership formations, corporations, stocks, dividends, bonds payable, and cash flow statements. Supported Initiatives (5) General Education •Communication- i.e. Written documents, oral and/or electronic presentations, digital assignments, portfolio, etc.

Source of Evidence Capstone assignment - Academic Direct

•Communication- i.e. Written documents, oral and/or electronic presentations, digital assignments, portfolio, etc. •Critical Thinking- i.e. Problem solving, analyze, explanation, argument, experiment, research, etc. •Information & Digital Literacy- i.e. Essay, speech, research, presentation, computer skills, blogs, websites, etc. •Personal & Social Responsibility- i.e. Ethical reasoning, collaboration, discussions, reflection, case studies, etc. •Quantitative Reasoning- i.e. Laboratory reports, exam, project, critique, written assignment

#### PLO Assessment Method 1.3.1

Description The capstone course is a self-directed, integrated learning opportunity. The student will work during the course dates to complete a research paper with the course instructor as a mentor. At the end of the course, the student will take a comprehensive exam based on the program learning outcomes. It is the intent of this course that the student will bring to bear all the learning and knowledge from the course work to show competence in the selected field of business. The student will take the capstone course in the Spring at LCC. Prerequisite: Instructor Approval Describe the assessment method and Course used to assess this PLO. ACCT200 Accounting Principles I BUS120 Principles of Finance

Benchmark/Target 1.3.1.1 Exceeded Benchmark/Target The Benchmark for this course is 70% = C or better. The target is to have 100% of students passing earning 85% or better.

## Improvement Type Audit



Improvement Description Academic student learning acceptable, process is working well or exceeding expectations

Finding 3 students enrolled in the course for Spring 2018. All students passed with 90% or better ultimately exceeding the benchmark of 85% or better. Analysis of Finding Since there is only one semester that has been offered, BUS295, Business Capstone, appears to have met all goals and requirements as set forth by the department. The Course will be reevaluated when it is offered in the 2018-2019 academic year.

Improvement Director shall get more involved with the monitoring of all aspects of the capstone course. A rubric will be created to better reflect the PLOs for this program.

#### 1.4

Apply managerial accounting concepts and principles, manufacturing accounting, planning and control, for business decision-making. Description Students shall be able to make and apply decisions concerning managerial accounting concepts and principles, manufacturing accounting, planning and control, for business decision-making. Supported Initiatives (5) General Education •Communication- i.e. Written documents, oral and/or electronic presentations, digital assignments, portfolio, etc. •Critical Thinking- i.e. Problem solving, analyze, explanation, argument, experiment, research, etc. •Information & Digital Literacy- i.e. Essay, speech, research, presentation, computer skills, blogs, websites, etc. •Personal & Social Responsibility- i.e. Ethical reasoning, collaboration, discussions, reflection, case studies, etc.

Source of Evidence Capstone assignment - Academic Direct

•Personal & Social Responsibility- i.e. Ethical reasoning, collaboration, discussions, reflection, case studies, etc. •Quantitative Reasoning- i.e. Laboratory reports, exam, project, critique, written assignment

#### PLO Assessment Method 1.4.1

Description The capstone course is a self-directed, integrated learning opportunity. The student will work during the course dates to complete a research paper with the course instructor as a mentor. At the end of the course, the student will take a comprehensive exam based on the program learning outcomes. It is the intent of this course that the student will bring to bear all the learning and knowledge from the course work to show competence in the selected field of business. The student will take the capstone course in the Spring LCC. Prerequisite: Instructor Approval Describe the assessment method and Course used to assess this PLO. ACCT200 Accounting Principles II

Benchmark/Target 1.4.1.1 Exceeded Benchmark/Target The Benchmark for this course is 70% = C or better. The target is to have 100% of students passing earning 85% or better. Finding 3 students enrolled in the course for Spring 2018. All students passed with 90% or better ultimately exceeding the benchmark of 85% or better. Analysis of Finding Since there is only one semester that has been offered, BUS295, Business Capstone, appears to have met all goals and requirements as set forth by the department. The Course will be reevaluated when it is offered in the 2018-2019 academic year.

Improvement Type Audit



Improvement Description Academic student learning acceptable, process is working well or exceeding expectations Course will be reevaluated when it is offered in the 2018-2019 academic year. Improvement Director shall get more involved with the monitoring of all aspects of the capstone course. A rubric will be created to better reflect the PLOs for this program.

1.5

Be familiar with the capabilities of integrated computerized accounting packages, specifically using QuickBooks to develop Chart of Accounts, manage accounts payable, accounts receivable, and payroll, and to develop, print, and analyze financial statements. Description Students shall be familiar with software packages such as QuickBooks to develop Chart of Accounts, manage accounts payable, accounts receivable, and payroll, and to develop, print, and analyze financial statements. Supported Initiatives (5) General Education •Communication- i.e. Written documents, oral and/or electronic presentations, digital assignments, portfolio, etc. •Critical Thinking- i.e. Problem solving, analyze, explanation, argument, experiment, research, etc. •Information & Digital Literacy- i.e. Essay, speech, research, presentation, computer skills, blogs, websites, etc. •Personal & Social Responsibility- i.e. Ethical reasoning, collaboration, discussions, reflection, case studies, etc. •Quantitative Reasoning- i.e. Laboratory reports, exam, project, critique, written assignment

Source of Evidence Capstone assignment - Academic Direct

Improvement Type Audit

Improvement Description Academic student learning acceptable, process is working well or exceeding expectations

PLO Assessment Method 1.5.1 BUS295 Business Capstone

Description The capstone course is a self-directed, integrated learning opportunity. The student will work during the course dates to complete a research paper with the course instructor as a mentor. At the end of the course, the student will take a comprehensive exam based on the program learning outcomes. It is the intent of this course that the student will bring to bear all the learning and knowledge from the course work to show competence in the selected field of business. The student will take the capstone course in the Spring at LCC. Prerequisite: Instructor Approval Describe the assessment method and Course used to assess this PLO. ACCT218 Quick Books

Benchmark/Target 1.5.1.1 Exceeded Benchmark/Target The Benchmark for this course is 70% = C or better. The target is to have 100% of students passing earning 85% or better. Finding 3 students enrolled in the course for Spring 2018. All students passed with 90% or better ultimately exceeding the benchmark of 85% or better. Analysis of Finding Since there is only one semester that has been offered, BUS295, Business Capstone, appears to have met all goals and requirements as set forth by the department. The Course will be reevaluated when it is offered in the 2018-2019 academic year. expectations

Source of Evidence Capstone assignment - Academic Direct

Improvement Director shall get more involved with the monitoring of all aspects of the capstone course. A rubric will be created to better reflect the PLOs for this program.

## 1.6

Apply legal and mechanical practices in accounting for governmental units and special non-profit organizations. Description Students shall be able to apply legal and mechanical practices concerning governmental units and special non-profit organizations. Supported Initiatives (5) General Education

- Communication- i.e. Written documents, oral and/or electronic presentations, digital assignments, portfolio, etc.
- Critical Thinking- i.e. Problem solving, analyze, explanation, argument, experiment, research, etc.
- Information & Digital Literacy- i.e. Essay, speech, research, presentation, computer skills, blogs, websites, etc.
- Personal & Social Responsibility- i.e. Ethical reasoning, collaboration, discussions, reflection, case studies, etc.
- Quantitative Reasoning- i.e. Laboratory reports, exam, project, critique, written assignment

## PLO Assessment Method 1.6.1

Description The Capstone course is a self-directed, integrated learning opportunity. The student will work during the course dates to complete a research paper with the

## Improvement Type Audit

Improvement Description Academic student learning acceptable, process is working well or exceeding expectations

student will work during the course dates to complete a research paper with the course instructor as a mentor. At the end of the course, the student will take a comprehensive exam bases on the program learning outcomes. It is the intent of this course that the student bring to bear all the learning and knowledge from the course work to show competence n the selected field of business. The student will take the capstone in Spring at LCC. Prerequisite: Instructor approval. Describe the assessment method and Course used to assess this PLO. BUS295 Business Capstone

Benchmark/Target 1.6.1.1 Exceeded Benchmark/Target The Benchmark for this course is 70% = C or better. THE target is to have 100% of students passing earning 85% or better. Finding 3 students enrolled in the course for Spring 2018. All students passed with 90% or better ultimately exceeding the benchmark of 85% or better. Analysis of Finding Since there is only one semester that has been offered, BUS295, Business Capstone, appears to have met all goals and requirements as set forth by the department. The Course will be reevaluated when it is offered in the 2018-2019 academic year.

Improvement Director shall get more involved with the monitoring of all aspects of the capstone course. A rubric will be created to better reflect the PLOs for this program.

Source of Evidence Capstone assignment - Academic Direct

1.7 Understand payroll tax and employment reports, forms and deposits. Description Students shall understand payroll tax and employment reports, forms and deposits. Supported Initiatives (5) General Education

- Communication- i.e. Written documents, oral and/or electronic presentations, digital assignments, portfolio, etc.
- Critical Thinking- i.e. Problem solving, analyze, explanation, argument, experiment, research, etc.
- Information & Digital Literacy- i.e. Essay, speech, research, presentation, computer skills, blogs, websites, etc.
- Personal & Social Responsibility- i.e. Ethical reasoning,



collaboration, discussions, reflection, case studies, etc. •Quantitative Reasoning- i.e. Laboratory reports, exam, project, critique, written assignment

#### PLO Assessment Method 1.7.1

Description The Capstone course is a self-directed, integrated learning opportunity. The student will work during the course dates to complete a research paper with the course instructor as a mentor. At the end of the course, the student will take a comprehensive exam bases on the program learning outcomes. It is the intent of three course that the student bring to bear all the learning and knowledge from the course work to show competence n the selected field of business. The student will take the capstone in the Spring at LCC. Prerequisite: Instructor approval. Describe the assessment method and Course used to assess this PLO. ACCT218 Quick Books BUS296 Business Capstone

#### Improvement Type Audit

Improvement Description Academic student learning acceptable, process is working well or exceeding expectations

Benchmark/Target 1.7.1.1 Exceeded Benchmark/Target The Benchmark for this course is 70% = C or better. THE target is to have 100% of students passing earning 85% or better. Finding 3 students enrolled in the course for Spring 2018. All students passed with 90% or better ultimately exceeding the benchmark of 85% or better. Analysis of Finding Since there is only one semester that has been offered, BUS295, Business Capstone, appears to have met all goals and requirements as set forth by the department. The Course will be reevaluated when it is offered in the 2018-2019 academic year.

Improvement Director shall get more involved with the monitoring of all aspects of the capstone course. A rubric will be created to better reflect the PLOs for this program.

ACCOUNTING Capstone Rubrics.pdf 124KB MAY 22, 2018 Accounting program map.pdf 15KB OCT 30, 2018 Assessment paperwork for Accounting (Tall).xlsx 23KB MAY 22, 2018 Assessment paperwork for Accounting for Weave (Long).xlsx 21KB MAY 22, 2018

#### Project Attachments (5) File Size Last Modified

LCC\_BUS295\_Business Capstone (1).pdf .pdf 414KB DEC 7, 2018



Appendix C BUS295 Business Capstone CLOA Presentation PowerPoint  
Power point is attached to hard copy of presentation





**BUS295**

**BUSINESS CAPSTONE**

**FALL 2018 & N/A  
PRESENTATION**

Leticia Griego  
School of Business  
Luna Community College  
Faculty



# Purpose

The purpose of this report is to assess student learning based on the established Course Learning Outcomes for BUS 295 Business Capstone course. The focus of this report is to document the methods and results of the assessments that were used throughout the course. The results will then be used to make informed decisions on modifications to course content, emphasis teaching methodologies, and improvements in student learning.

After reviewing the Business Capstone objectives to ensure all facets of the School of Business Programs were captured and tested, it was discovered that the Capstone course did not test any objectives from the required ECON208 Macroeconomics/ECON209 Microeconomics courses. It was also discovered that the measurability of some objectives needed rewording to capture the entire essence of what needed to be measured. As a result, a new Business Capstone Course syllabus was created with clear and concise objectives.

# Course Description

The capstone course is a self-directed, integrated learning opportunity. The student will work during the course dates to complete a research paper with the course instructor a mentor. It is the intent of this course that the student will bring to bear all the learning and knowledge from the course work to show competence in the field of business. The student will take the capstone course in his or her last semester at LCC. Prerequisite: Instructor Approval.

# Course Learning Outcomes

1. Identify and be able to apply accounting principles to a real life situation, including GAAP and analysis of financial statements.
2. Identify and be able to apply economic principles to a real life situation, including opportunity cost, supply/demand, GDP and inflation, unemployment, fiscal and monetary policy, and elasticity, utility, and product markets.
3. Identify and be able to apply marketing principles to a real life situation, including the 4Ps of marketing (product, price, place and promotion), marketing strategies, target markets, and value creation.
4. Identify and be able to apply finance principles to a real life situation, including time value of money and its application in decision making; knowledge of capital markets and securities (debt and equity).
5. Identify and be able to apply management principles to a real life situation, including functions or management, theories of management, and leadership styles.
6. Identify and be able to apply ethical principles to a real life situation as they apply to accounting, economics, marketing, finance and management.
7. Apply critical thinking, communication skills and information & digital literacy as they apply to account , economics, marketing, finance, and management principles to a real life situation.

# Assessment Methods

You will be expected to successfully complete the following assignments to pass this course:

Assessment	Units	Points	Weight %
Paper #1: CLO# 5, CLO# 6	1	100	10
Paper #2: CLO #1, CLO #6	1	100	10
Paper #3: CLO #2, CLO #6	1	100	10
Paper #4: CLO #3, CLO #6	1	100	10
Paper #5: CLO #4, CLO #6	1	100	10
Midterm Power Point Presentation: CLO#7	1	100	10
Final Research Paper: CLO #1-7	1	200	20
Power Point Presentation: CLO #7	1	200	20
<b>Total</b>		<b>1,000</b>	<b>100</b>

## Grading Criteria

The following grading scale will be used to determine your final grade:

1000 X .90 = 900-1000 = A
1000 X .80 = 800-899 = B
1000 X .70 = 700-799 = C
1000 X .60 = 600-699 = D
<599 = F

## Pre/Post-Test

Pre The Post test score will be comprised of the final research paper and the PowerPoint presentation averaged together for a final grade. #####

Post PowerPoint presentation averaged together for a final grade. #####



# Grade Distribution

The BUS295 Business Capstone course was reconstructed to accommodate all course learning objectives from all programs of study. The following grade distribution sheet will be required by all faculty teaching the Business Capstone course starting Spring 2019 semester.

## Grade Distribution

Beginning Enrollment:

Course	A's	B's	C's	D's	F's	I	AU	S	U	W	Total	%A's	%B's	%C's	%I's	%S's	%U's	%DIV/O's	*Percent
																			Retention

\* Students earning A,B or C, S grades



# COURSE Competency Rubric

Spring 2019 was the inaugural semester for this revised course. Student data, using the form below, will be used after the completion of Spring 2019 and will be required from all faculty teaching BUS 295 Business Capstone.

## Course Learning Outcomes/Competency

CLO's/Competencies  
List CLO's/Competencies Ex: 1. Demonstrate.....

Rubric  
5=Excellent  
4=Good  
3=Average  
2=Unsatisfactory  
1= Poor

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	
1	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
2	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
3	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
4	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
5	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
6	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
7	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
8	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
9	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
10	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
11	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
12	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
13	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
14	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
15	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####
Avg	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####



# Conclusion

At the conclusion of Fall 2018 semester, the BUS295 Business Capstone objectives, and syllabus were reviewed thoroughly, It was discovered that the capstone objectives were not complete in terms of being able to measure all programs of study within the School of Business. For example, ECON 208/ECON209, which are required courses for School of Business students, did not have any capstone objectives related to Economics. As a result of that discovery, all program required courses in Business Administration, Accounting, and General Business were reviewed. The capstone objectives were rewritten ensuring all programs and their required course work was tested within the capstone.