Learning Outcomes for Undergraduate Major and Accounting Certificate Program

The College of Business at Oregon State University prepares graduates with an educational foundation in the liberal arts and sciences and an understanding of the context in which business is conducted. Students develop intellectual skills and values with the perspective and knowledge necessary to make sound business decisions. Graduates possess the capacity to participate usefully in society, succeed in a chosen career, develop responsible personal values and contribute to a changing global economy. The College seeks to achieve diversity among students and staff and to promote respect for all individuals.

To accomplish this, the College of Business provides for its students:

- A thorough training and education in core business concepts.
- Regular interaction with the business community.
- Mastery of information technology as it applies to today's businesses.
- Skills to communicate effectively.
- An understanding of the political, economic, regulatory, and environmental context in which the global practice of business is conducted.
- An appreciation of the ethical issues in economic competition.

The College offers Bachelor of Arts and Bachelor of Science degrees, a Post-baccalaureate Certificate in Accounting Program and a Master of Business Administration degree. The undergraduate programs are broad-based providing limited specialization; the graduate program focuses on general management education. The College provides a general business undergraduate minor for qualified students in other fields.

Bachelor of Arts and Bachelor of Science - Business Major

A baccalaureate core is common to all university undergraduate students. The College of Business requires mathematics and economics beyond the minimum required by the University. All business students take a common set of business core classes and select a Business discipline from one of the areas listed below. The credits required vary, depending on the discipline chosen. Students may also select a minor area of specialization outside of business. Any University-approved minor (other than Business & Entrepreneurship) is acceptable as a minor for business students. The table below provides a summary of the College's baccalaureate program.

<table>
<thead>
<tr>
<th>College of Business Baccalaureate Program Summary</th>
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<tbody>
<tr>
<td><strong>Baccalaureate Core</strong> (62 credits)</td>
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<tr>
<td><strong>Skills Courses</strong> (24)</td>
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<td>Mathematics - algebra, calculus and statistics (12)</td>
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<td>Fitness (3)</td>
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<td>Communications - written and oral (9)</td>
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<td><strong>Perspectives Courses</strong> (29)</td>
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<tr>
<td>Micro and Macro Economics (8 credits)</td>
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<tr>
<td>Physical/Biological Science (12 credits)</td>
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<tr>
<td>Culture, Literature and Arts (9 credits)</td>
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Difference, Power, and Discrimination Course (3)  Marketing (4)

Synthesis Courses (6)  Strategic Management and Business Policy (4)

Note: The College of Business requires specific mathematics and economics courses beyond the minimum required by the University in the Baccalaureate core. In addition, the College of Business requires specific communications classes which meet BAC core requirements. Thus, 26 credits included here in the BAC core are also considered part of the Business Core.

Business Disciplines (24-36 credits)
Accounting (32)
Management (28)
Finance (32)
Marketing (36)
Business Information Systems (24)
International Business (24)

Non-Business Minor (27 credit minimum)  General Business (24)

Learning Outcomes
We seek to produce capable and knowledgeable students who manifest an understanding of work and careers and an ability to adapt quickly to the expectations of employers and the work environment. To this end we strive to realize the following set of learning outcomes for all our undergraduate Business Majors.

- Be able to identify and analyze business problems and opportunities and formulate recommendations for courses of action.
- Communicate effectively and professionally in business situations through physical or virtual presence, writing, speaking, listening, and electronic media.
- Demonstrate awareness of economic, environmental, political, ethical, legal and regulatory contexts of global business practice.
- Appreciate the benefits of experiential learning by displaying good work habits, time management and self discipline.
- Work effectively, respectfully, ethically and professionally with people of diverse ethnic, cultural, gender and other backgrounds and with people with different organizational roles, social affiliations and personalities.
- Recognize entrepreneurial opportunities for new business ventures, evaluate potential for business success, and consider implementation issues including financial, legal, operational and administrative procedures involved in starting new business ventures.
- Lead by using team building skills and facilitating collaborative behaviors in the accomplishment of group goals and objectives.
- Use quantitative and qualitative tools and methodologies to support organizational decision making.
- Assess how organizations create value in their global supply chains through the integrated production and distribution of goods, services and information.
- Describe the concept of competitive advantage and how it may be achieved through strategic and tactical methods.
- Analyze the information content of organizational processes and use information technology to enhance individual productivity.
- Define markets and apply marketing concepts and principles using a customer focus to effectively sell products and services.
- Recognize and appropriately respond to ethical, legal and strategic concerns relating to human resource and organizational management.
- Apply accounting concepts and methods to interpret financial statements for evaluating the financial position and performance of organizations.
- Interpret and analyze accounting information for internal control, planning, performance evaluation, and coordination to continuously improve business processes.
• Make basic investment and financing decisions for a business using financial management concepts, and methods.
• Recognize problems and opportunities unique to family businesses including governance, family dynamics, succession and continuity.

**Post baccalaureate Certificate in Accounting Program**

The Certificate program is open to those who wish to prepare for careers in professional accounting. The principle objective of the Certificate program is to ensure, through required course work and formal academic advising, that candidates achieve a full and balanced academic experience in their accounting education. The course work required in the program is limited to the courses required in the accounting option (32 credit hours). Completion of the required program course work will meet the minimum educational requirements to take examinations for professional certification. Students must have no less than a 2.5 GPA for the required courses in the program.

In addition to the required accounting course work, it is strongly recommended that candidates supplement that course work with associated courses. Those intending to take the CPA exam should consider courses in economics, finance, and business law. Those wishing to emphasize industry accounting (including the CMA exam) should consider course work in finance, organizational behavior, decision analysis, and modeling. For those interested in careers in governmental, regulatory and not-for-profit sectors, advanced course work in economics and political science is encouraged.

Students completing this program receive a certificate of completion. The Certificate program will take approximately two academic years as a part-time student to complete.

**Learning Outcomes**

• Each student shall understand economic and industry issues, and the role of accounting within that environment.
• Each student shall be able to apply accounting concepts, principles, standards, and processes.
• Each student shall demonstrate information technology skills as they apply to today’s business environment to solve business problems and to communicate those solutions.
• Each student must demonstrate intellectual capabilities by recognizing patterns in information and reaching rational conclusions.
• Each student must demonstrate analytical skills through finding, organizing, assessing and, analyzing data appropriate to a given situation.
• Each student shall be able to impart the knowledge and skills listed above to provide insightful advisory judgments and recommendations regarding the accounting for and the business implications of events, conditions, circumstances, and transactions that give rise to business opportunities or problems.
• Students shall demonstrate awareness of difficult ethical issues they will likely face and may be compelled to take controvertible actions.
• Students shall be able to use personal and ethical frameworks to help them respond to ethical dilemmas.
• Each student must demonstrate strong organizational skills and a capacity for responsive and timely work.