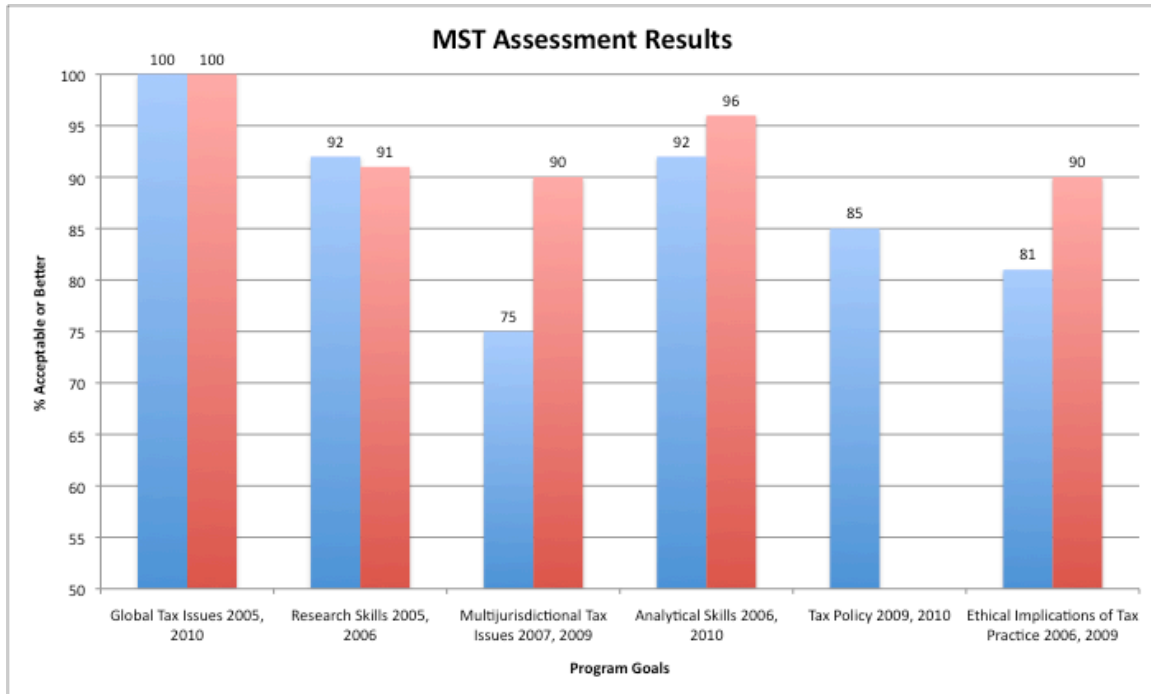


MST Assessment Summary
October 30, 2010

MST Program Learning Goals	
Upon completion of the program, students will be able:	
1.	To identify and understand complex tax issues within the context of the global business world.
2.	To learn research skills that will assist in exploring both familiar and novel areas of the tax law and communicate the findings in clear terms.
3.	To appreciate multi-jurisdictional tax issues.
4.	To develop conceptual and analytic skills with real world applications.
5.	To appreciate tax policy issues and foundations of the income tax law.
6.	To understand the ethical implications of tax practice.



MST Closing the Loop Activities (Extract from AACSB Maintenance Report)

A five-year assessment cycle for the MST program was completed in Summer 2010. Assessments of learning objectives were embedded in core courses as determined by the plan developed during the previous AACSB review cycle (2000-2005). In addition, an assessment tied to all of the six overall learning objectives was conducted in a capstone MST course in summer 2010. The development of this plan involved extensive discussions among faculty members teaching in the MST program, facilitated by Program Director Dr. Annette Nellen, Dr. Stewart Karlinsky, and then accreditation coordinator, Dr. Marlene Turner. Members of the Tax Advisory Board provided input to the development of the program learning objectives as well. The following tables summarize the results of our assessment cycle. Each table briefly lists each learning objective, courses used for embedded assessment, and follow-up actions related to the assessment results.

Learning Goal 1	To identify and understand complex tax issues within the context of the global business world
Student Learning Objective	To understand the global business environment and global competitive issues facing high tech companies
Student Learning Outcomes	Students complete a comprehensive project to learn about the tax, accounting, legal, and financial rules and issues of a particular high technology industry. The project includes consideration of the global environment in which these industries operate and some of the key international tax rules that apply to them.
Business 223E	Business and Tax Aspects of High Technology Companies
Follow-up Actions	Course coverage was enhanced by additional material on international financial reporting (IFRS). Real world perspectives were integrated into the class via guest lectures by high-level managers involved in extensive international operations and taxation.

Learning Goal 2	To learn research skills that will assist in exploring both familiar and novel areas of the tax law and communicate the findings in clear terms
Student Learning Objective	Conduct research to address a tax issue of a given fact pattern and prepare a memo for the client file that provides the solution and that demonstrates proper research skills and citation format
Student Learning Outcomes	Students will produce comprehensive, well-written memos and client letters that demonstrate thorough research and analysis of a particular tax issue.
Business 223A	Tax Research and Decision Making
Follow-up Actions	Course format was modified in 2009 to move some lecture materials to online videos for homework to free up more class time for research practice and assistance. Starting in 2007, students were given an opportunity, if needed, to rewrite their first practice research memo. On recommendation of the Tax Advisory Board and adjunct faculty, the Director is pursuing hiring a communications consultant to work with students to improve skills in these areas as firms find that greater skills are needed by all hires (no just those from SJSU). Starting in Fall 2010, interested students will have an opportunity to develop and deliver financial literacy workshops on tax topics for SJSU students and

	community groups. This will further challenge them to hone their research, and written and oral communication skills.
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Learning Goal 3	To appreciate multi-jurisdictional tax issues
Student Learning Objective	Understand differences between federal and state tax rules Comprehension of multistate tax issues including sourcing of income and nexus
Student Learning Outcomes	Students demonstrate the mastery of the skills required to conduct state tax research via homework assignments where they use tax research databases and the state tax agency websites to find answers to multistate tax questions.
Business 223A	Tax Research and Decision Making
Follow-up Actions	Instructor adopted a textbook that included a chapter on conducting state tax research. Instructor developed podcasts, posted class slides, and an online quiz to supplement homework assignments. This has freed up classroom time for student questions on how to do research and has allowed for more practice exercises. The Director is pursuing a program modification that students make at least one of their five electives a course that deals with either international or multistate rules (six electives are available on these topics)

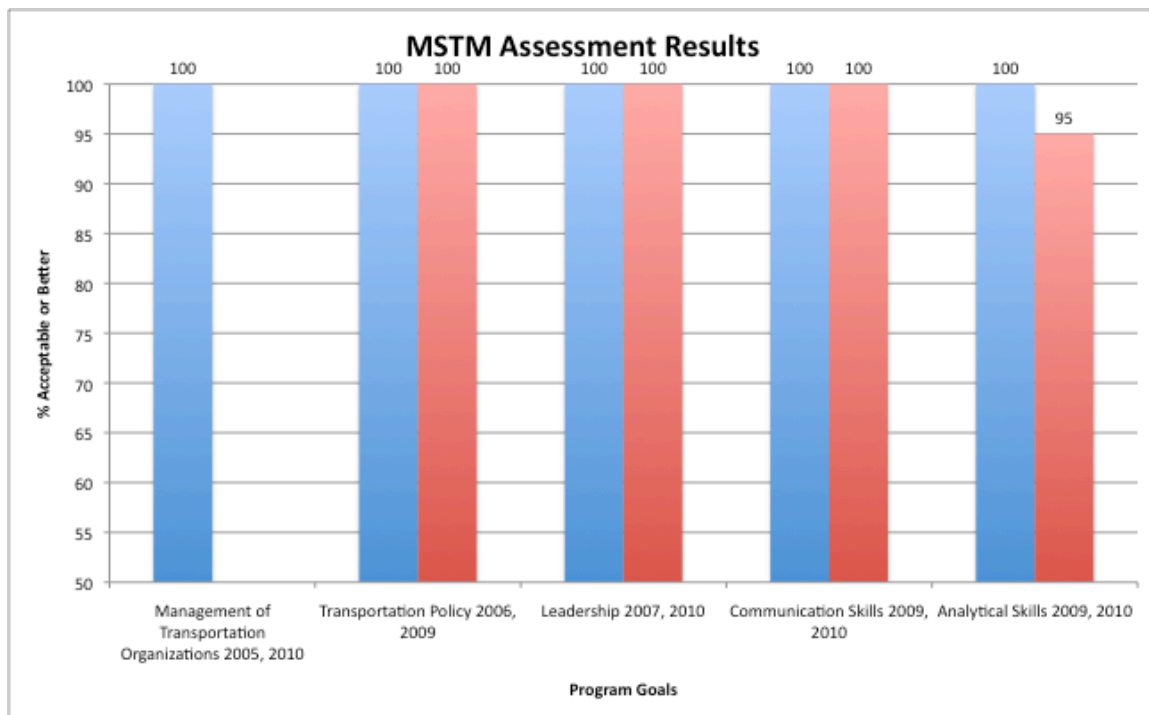
Learning Goal 4	To develop conceptual and analytic skills with real world applications
Student Learning Objective	Demonstrate proficiency in critical analytical thinking, including analysis, interpretation, evaluation, inference, and explanation of data
Student Learning Outcomes	Students conduct case analysis to determine whether appropriate structures and procedures were used for a given tax transaction – e.g. whether a transaction qualifies as a Type A reorganization.
Business 223C and Business 223F	Taxation of corporations and shareholders and Tax Accounting Periods and Methods
Follow-up Actions	This learning objective was assessed in Bus 223F starting in Spring 2010. It will continue to be assessed in Bus 223C with a new assessment used for Fall 2010.

Learning Goal 5	To appreciate tax policy issues and foundations of the income tax law
Student Learning Objective	To understand and apply principles of tax policy to analyze complex organizational decisions
Student Learning Outcomes	Students demonstrate mastery of tax policies by critiquing tax proposals using a set of 10 principles of good tax policy designed by the AICPA in 2001 (under the direction of the current MST Director).
Business 223A and Business 223E	Tax research and decision-making and Tax aspects of high technology companies
Follow-up Actions	<p>In Business 223A, in addition to class discussion on this topic, students also are required to listen to a podcast with PowerPoint slides explaining the ten principles of good tax policy as part of the class materials. Students work on tax policy analysis in group work in class and individually as part of their 223A project. In Bus 223E, principles of good tax policy are discussed a few times in class with respect to various tax rules relevant to high technology companies. Students are also required to analyze a tax proposal as part of their 223E project.</p> <p>To provide further opportunities to students who want to learn more about this topic, Bus 225R, Tax Policy and Tax Reform was created as a new elective starting in Spring 2009 (an online course). Based on student comments after completing the Bus 225R course, the program director is exploring with more students and the Tax Advisory Board whether the tax policy course should be modified to become the new capstone course for the program given today's tax legislative environment and the greater opportunity the policy approach provides to integrate and review program topics.</p>

Learning Goal 6	To understand the ethical implications of tax practice
Student Learning Objective	To gain a basic understanding of ethical and legal discourse to improve analysis of tax problems
Student Learning Outcomes	Students demonstrate understanding of ethical tax practitioner conduct via a written memo applying AICPA Statements on Standards for Tax Services (SSTS) to develop office procedures to ensure proper tax practitioner conduct
Business 223A	Tax Research and Decision Making
Follow-up Actions	Instructor will add more emphasis on penalties and the substantial authority concept in this class as well as in Bus 223F (another required course). Starting in Spring 2011, a one-unit online course – Tax Practitioner Ethics, will be added as an elective to provide students with additional opportunities to learn about this topic.

MSTM Assessment Summary
October 30, 2010

MSTM Program Learning Goals	
Upon completion of the program, students will be able:	
1.	Develop a system-level perspective on the management of transportation organizations.
2.	Develop an awareness of the transportation policy environment, including fiscal mechanisms, legislative structures, and intergovernmental coordination.
3.	Develop potential for leadership in transportation organizations.
4.	Develop written and oral communication skills and techniques.
5.	Develop ability to analyze management issues and situations using appropriate conceptual approaches.



MSTM Closing the Loop Activities (Extract from AACSB Maintenance Report)

A five-year assessment cycle for the MSTM program was completed in Fall 2010. Assessments of learning objectives were embedded in core courses as determined by the plan developed during the previous AACSB review cycle (2000-2005). The development of this plan involved extensive discussions among faculty members teaching in the MSTM program, facilitated by Program Director Dr. Peter Haas and then accreditation coordinator, Dr. Marlene Turner. Members of the program's Advisory Board provided input to the development of the program learning objectives as well. The following tables summarize the results of our assessment cycle. Each table briefly lists each learning objective, courses used for embedded assessment, and follow-up actions related to the assessment results.

Learning Goal 1	Develop a system-level perspective on the management of transportation organizations
Student Learning Objective	Student can demonstrate ability to analyze and discuss transportation management issues from a system-level perspective Student can compare and evaluate transportation systems in an international context
Student Learning Outcomes	Students demonstrate their system-level perspective via their answers in an essay exam
MTM 201	Fundamentals of Transportation Management
Follow-up Actions	The instructor enhanced the coverage of international issues to bring the course into alignment with the CoB mission and current industry trends

Learning Goal 2	Develop an awareness of the transportation policy environment, including fiscal mechanisms, legislative structures, and intergovernmental coordination
Student Learning Objective	Student can identify and discuss key elements of the public transportation policy environment
Student Learning Outcomes	Students complete an independent research project in their capstone course that is reviewed by external transportation experts such as the Mineta Transportation Board of Trustees and various transportation research competitions
MTM 290	Strategic Management in Transportation
Follow-up Actions	To strengthen students' research and communication skills for application in their capstone projects, the chair of the MSTM program took on the instructor role in the fundamentals class (MTM 201) and offered an individual studies course (MTM 283) to provide students with guidance in designing and writing their capstone projects. This has resulted in much improved projects that have won national awards, most notably a 2009 Parker Award from the Council of University Transportation Centers

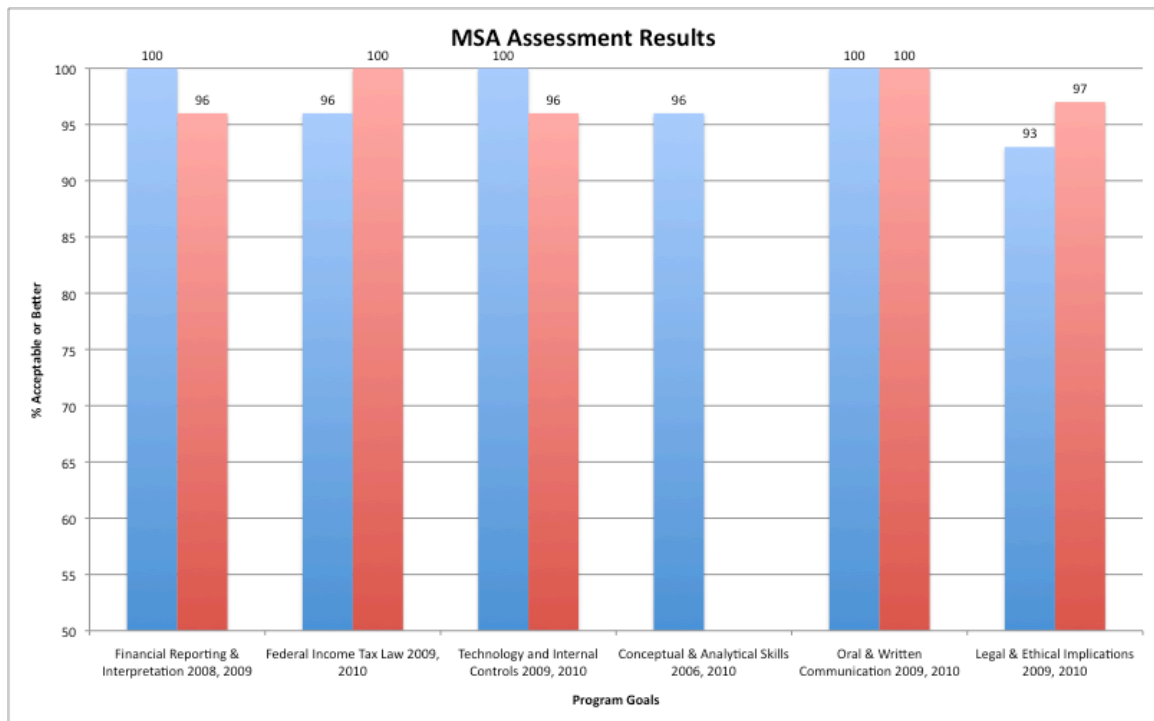
Learning Goal 3	Develop potential for leadership in transportation organizations
Student Learning Objective	Students demonstrate knowledge of basic principles of organizational leadership
Student Learning Outcomes	Students complete a major written assignment applying leadership principles to a practical transportation problem.
MTM 217	Leadership and Management of Transportation Organizations
Follow-up Actions	Students are encouraged to enter and have been successful in winning prestigious national competitions in the transportation sector. Several students have won fellowships and scholarships offered by groups such as the American Public Transportation Foundation and the Eno Transportation Foundation which earn them exposure to transportation policy experts and leaders in Washington D.C. Additionally, the program has piloted a standard measure for its leadership assessment in summer 2009. It is currently in the process of comparing the utility of both measures.

Learning Goal 4	Develop written and oral communication skills and techniques
Student Learning Objective	Student can make effective oral and written presentations concerning transportation management issues
Student Learning Outcomes	Student capstone projects are evaluated using a written communications rubric
MTM 290	Strategic Management in Transportation
Follow-up Actions	Students were provided with additional guidance in the design and preparation of the capstone project via the MTM 210 and MTM 283 courses (as discussed in the follow-up actions for Goal 2 above)

Learning Goal 5	Develop ability to analyze management issues and situations using appropriate conceptual approaches
Student Learning Objective	Student can apply appropriate concepts to management situations and issues
Student Learning Outcomes	Students complete an independent research project in their capstone course that is reviewed by external transportation experts such as the Mineta Transportation Board of Trustees and various transportation research competitions
MTM 290	Strategic Management in Transportation
Follow-up Actions	Students were provided with additional guidance in the design and preparation of the capstone project via the MTM 210 and MTM 283 courses (as discussed in the follow-up actions for Goal 2 above)

MSA Assessment Summary
October 30, 2010

MSA Program Learning Goals
1. To understand and apply accounting processes and principles in the preparation and interpretation of financial reports within the context of a complex business environment
2. To understand and apply basic rules of the federal income tax laws
3. To understand information technology and internal control processes and their role in financial and managerial reporting
4. To develop conceptual and analytical skills with real world applications
5. To learn effective oral and written communication skills in a context of conducting research and to learn effective leadership skills
6. To understand the legal and ethical implications of accounting practice perspectives as well as the need to address legal discourse and the particulars of legal requirements, restraints, and uncertainty



MSA Closing the Loop Activities (Extract from AACSB Maintenance Report)

A five-year assessment cycle for the MSA program was completed in Summer 2010. Assessments of learning objectives were embedded in core courses as determined by the plan developed during the previous AACSB review cycle (2000-2005). The development of this plan involved extensive discussions among faculty members teaching in the MSA program, facilitated by Program Director Dr. Janis Zaima, then Accounting and Finance Chair Dr. Joseph Mori, and then accreditation coordinator, Dr. Marlene Turner. The following tables summarize the results of our assessment cycle. Each table briefly lists each learning objective, courses used for embedded assessment, and follow-up actions related to the assessment results.

On the advise of AACSB Assessment expert Kathryn Martell, in the 2008-2009 academic year, the MSA faculty undertook a process, headed by Program Director Janis Zaima, to revise its program learning goals. In the spirit of continuous improvement, this revision was done to streamline the assessment and develop goals that were better aligned with the program’s and College’s missions. The revision resulted in a set of goals that are more applied than the original set and closer to the skills required of an MSA degree holder.

Learning Goal 1	To understand and apply accounting processes and principles in the preparation and interpretation of financial reports within the context of a complex business environment
Student Learning Objective	Students will demonstrate mastery of accounting rules and issues
Student Learning Outcomes	Students will demonstrate the ability to deduce relevant accounting rules and issues through interpretation of disclosures in a company’s financial statements.
Business 220E	Financial Reporting and Analysis II
Follow-up Actions	Given the exceptional scores of all students in the first round of assessments, material covered in the class was enhanced to incorporate global issues. The second round of assessments will include items to determine students’ understanding of global accounting standards.

Learning Goal 2	To understand and apply basic rules of federal income tax law.
Student Learning Objective	Students will demonstrate mastery of federal income tax laws as they are applied to corporations
Student Learning Outcomes	Students will effectively calculate taxable income and tax liability of a corporation, taking into consideration the treatment of net corporate capital losses, the calculation of the dividends received deduction, the calculation of the deduction for charitable contributions, and the calculation of tax for both regular corporations and personal service corporations.
Business 220G	Tax Factors of Business and Investment Decisions
Follow-up Actions	Faculty are re-assessing student performance on this assessment, to confirm exceptional scores for all students in the first round of assessments.

Learning Goal 3	To understand information technology and internal control processes and their roles in financial and managerial reporting.
Student Learning Objective	Students will understand the role that database design and theory play in providing effective internal control and reporting processes
Student Learning Outcomes	Students demonstrate understanding of database design theory, as implemented in Excel and Access via their performance on final exam questions on the use of these technologies for internal control processes.
Business 220U	Issues in E-Business
Follow-up Actions	Faculty member will incorporate more applied material in the course via case studies and additional hands-on practice sets using relevant technologies.

Learning Goal 4	To develop conceptual and analytical skills with real world examples as applicable to business valuation
Student Learning Objective	Apply business valuation concepts to analyze financial statements
Student Learning Outcomes	Students will demonstrate the ability to interpret financial statements to determine the valuation of a business in problem sets and exams
Business 220X	Business Analysis and Valuations Using Financial Statements
Follow-up Actions	Faculty are re-assessing student performance on this assessment, to confirm exceptional scores for all students in the first round of assessments

Learning Goal 5	Effective oral and written communication techniques as well as interacting effectively with teams as both leader and member
Student Learning Objective	Ability to plan, prepare, organize, and present effective oral presentations
Student Learning Outcomes	Students will concisely and effectively communicate, and critique their own presentations of, their educational and career aspirations.
Business 220J	Professional Communications and Relationships
Follow-up Actions	Students' communication skills improved over the semester as evidenced by a comparison of pre- and post- test scores on this activity. To provide students with cutting-edge resources in communication and to align the textbook more closely with course objectives, the instructor adopted a new textbook.

Learning Goal 6	To understand the legal and ethical implications of accounting practice perspectives as well as the need to address legal disclosure and the particulars of legal requirements, restraints, and uncertainty.
Student Learning Objective	To assess accounting problems from a legal and ethical standpoint
Student Learning Outcomes	Students demonstrate mastery of deducing and addressing legal and ethical issues underlying case studies analyzed as part of the class activities and exams.
Business 220L	Legal and Ethical Environment of Accounting
Follow-up Actions	Faculty are re-assessing student performance on this assessment, to confirm exceptional scores for all students in the first round of assessments