

**SJSU Annual Program Assessment Report  
Academic Year 2013-2014**

Electronic Copy of Report Due June 1, 2014

Send to Undergraduate Studies ([academicassessment@sjsu.edu](mailto:academicassessment@sjsu.edu))  
with cc: to your College Associate Dean and College Assessment Facilitator

**Department/Program: Master of Science in Accountancy Program (MSA)**

**College: Lucas College and Graduate School of Business**

**Website: <http://www.sjsu.edu/cob/>; University Learning Goals:**

**Program Accreditation: AACSB International**

**Contact Person and Email: Carol Reade / [carol.reade@sjsu.edu](mailto:carol.reade@sjsu.edu)**

**Date of Report: May 30, 2014**

## **PART A**

### **1. List of Program Learning Outcomes (PLOs)**

#### **a. Overview and Context:**

The Lucas College and Graduate School of Business (LCoB) is accredited by AACSB International. February 2011 was our last accreditation visit and we have been reaccredited for another five years. Our next visit is scheduled for Spring 2016. AACSB commended the LCoB on the following strength and effective practice related to assessment: "The college has created an effective infrastructure to support assurance of learning. As a result, the current status of the assurance of learning program is well developed and efforts continue to refine goals and assessment measures. Assurance of learning is well engrained in the culture. The documentation is extensive and impressive." (AACSB Accreditation letter, April 18, 2011)

For accreditation, the LCoB is required to assess each program learning goal (PLO) at least twice during each 5-year accreditation cycle. Our last cycle was 2006-2011 and our current cycle is 2011-2016. For assessment planning, we use the 5-year cycle as our framework. We present PLO assessment information from the 2006-2011 cycle (Appendix A) as a point of reference. Our current and future assessments are based on the 2011-2016 cycle.

#### **b. List of PLOs:**

See Appendix B for list of PLOs

**2. Map of PLOs to University Learning Goals (ULGs)**

The MSA program learning goals (PLOs) have been mapped into the University Learning Goals (ULGs). See Appendix B for mapping.

**3. Alignment – Matrix of PLOs to Courses:**

See Appendix C for Curriculum Alignment Matrix.

**4. Planning -- Assessment Schedule:**

See Appendix D for Assessment Schedule.

**5. Student Experience:**

PLOs are communicated to students on the College website (<http://www.sjsu.edu/cobaccreditation/Goals/index.html>).

**PART B**

**6. Graduation Rates for Total, Non URM and URM students (per program/degree)**

See Appendix E

**7. Headcounts of Program Majors and New Students (per program and degree)**

See Appendix E

**8. SFR and Average Section Size (per program)**

See Appendix E

**9. Percentage of Tenured/tenure-track Instructional Faculty (per department)**

See Appendix E

**PART C**

**10. Closing the Loop/Recommended Actions:**

The following are some “closing the loop” actions for the MSA program:

1. Closing of the loop of PLO#1—This PLO has been assessed using a triangulation method over time, that is, the use of three different courses, Bus220B, Bus220E, and Bus220S. See Appendix G for a longitudinal analysis.
2. Bus220J – Professional Communications and Relationships was changed to Bus220J – Business Communications and Ethics. An ethics component was added to the course to comply with the new CPA licensure requirements that now require 10 units of ethics. This added emphasis on ethics also aligns with the College’s core value of ethics.
3. Bus220U – IT Audit and Internal Controls was redesigned to better fit the needs of the MSA graduates as they enter the real world. The general idea behind the redesign was to approach IT audit from a business process

perspective since this is how firms audit companies and students should understand the business processes and different risks inherent in each process. PwC expressed interest in working with us to create a better course. The course was developed through the coordination of two teams: 1) SJSU team consisting of Professor Ashley Davis and 3 teaching assistants and 2) PwC team consisting of several partners, senior managers, senior consultants, and many of our graduates who joined PwC in the past couple of years. The course redesign included clicker technology in the slides that 220helped engage the MSA students in the “lecture” portion of the course. SAP was also included as an activity to expose students to the types of systems they may end up working with in their future employment. PwC brought in real world case studies, problems and examples of documents that they use to perform an audit of the business process, and a new version of COSO. The course utilized various approaches to presentation, panel discussions, group presentations, single presenter, junior presenter/senior presenter, etc. Collaboration was also done regarding extra videos and web resources to bring to each chapter.

4. Bus220X – Business Analysis and Valuations Using Financial Statements was revised to include coverage on start-ups. This a very relevant topic especially since SJSU is located in Silicon Valley and many of our MSA graduates will working with start-up firms. This change also aligns with the College’s core value of entrepreneurship.

**11. Assessment Data:**

See Appendix F for Assessment Data Summary Table.

**12. Analysis:**

Starting January 1, 2017, an accounting ethics course is required for CPA licensure. To comply with this new licensure requirement, a proposal was submitted to PwC in February 2013 to develop an Accounting Ethics course for the MSA program. The new course development was done during the academic year 2013-2014. The new course will be developed as an online course.

**13. Proposed Changes and Goals:**

Beginning January 1, 2014, CPA licensure requires 150 semester units consisting of a baccalaureate degree (120 units) plus 30 additional units. To better serve our undergraduate accounting students, changes are being proposed for the MSA program to change it from a 45-unit program to a 30-unit program. The proposed changes were begun in the 2013-2014 academic year and will be put to faculty vote in 2014-2015 academic year.

The following program learning goals will be assessed in the 2014-2015 Academic Year:

PLO #6: Legal and Ethical Implications of Accounting Practice

**APPENDIX A**

**ASSESSMENT SUMMARY FOR MSA PROGRAM**

**2006-2011 ACCREDITATION CYCLE**

**PROGRAM: MSA (Master of Science in Accountancy)**

Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?
<p><b>1. Financial Reporting &amp; Interpretation</b></p> <p><i>To understand and apply accounting processes and principles in the preparation and interpretation of financial reports within the context of a complex business environment.</i></p>	Summer 2005 BUS220A – Core Concepts in Accounting: Practice set, in-class examinations		N=28  Exceptional: 10/28=35% Acceptable: 17/28= 61% Unacceptable: 1/28= 4%	Analysis done in Fall 2005 by Professor Ginny Grace. Results were reviewed by MSA financial reporting faculty.
	Fall 2008. BUS220E – Financial Reporting and Analysis 1. Assignment questions	Exceptional: 90%-100% Acceptable: 80%-89% Unacceptable: 0%-79%	N=24  <b>Acceptable and above: 100%</b> Exceptional: 24/24=100% Acceptable:0 Unacceptable:0	Summary and reports prepared by Professor Mary Calegari. Results were reviewed by MSA faculty
	Fall 2009. BUS220E - Financial Reporting and Analysis 1: Assignment questions (with global components) administered in two parts (Assignment #1 & #2)		N=23  <b>Acceptable and above: 91%</b> Exceptional: 19/23= 82% Acceptable: 2/23= 9% Unacceptable: 2/23= 9%  Class average: 95% Mean score: 21 points	
	Fall 2010 BUS220E_Financial Reporting and Analysis 1 Assignment questions		N=31  Exceptional: 27/23= 87% Acceptable: 3/23= 10% Unacceptable:12/23= 3%	
<p><b>2. Federal Income Tax Law</b></p> <p><i>To understand and apply basic rules of the federal income tax law.</i></p>	Fall 2008. BUS220G-Tax Factors of Business and Investment Decisions Final examination questions.	Exceptional: 8-9 Acceptable: 7 Unacceptable: 0-6	N=24 Exceptional:23/24=96% Acceptable: 1/24=4% Unacceptable: 0/24=0%	Summary and reports prepared by Thomas Moschetti, reviewed by program faculty, college

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Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?
	Fall 2009. BUS220G-Tax Factors of Business and Investment Decisions Final examination questions.	Exceptional: 8-9 Acceptable: 7 Unacceptable: 0-6	N=23  <b>Acceptable and above: 96%</b> Exceptional: 19/23=83% Acceptable: 3/23=13% Unacceptable: 1/23=4%	and assessment committees
	Summer 2010. BUS220G-Tax Factors of Business and Investment Decisions Final examination questions.	Exceptional: 8-9 Acceptable: 7 Unacceptable: 0-6	N=31  <b>Acceptable and above: 94%</b> Exceptional: 26/31=84% Acceptable: 3/31=10% Unacceptable: 2/31=6%	
<p><b>3. Technology &amp; Internal Controls</b></p> <p><i>To understand information technology and internal control processes and their role in financial and managerial reporting</i></p>	<p>Fall 2006. BUS220U: Advanced Accounting Information Systems (former course name is Issues in E-Commerce): Practice sets in Access and examination questions administered</p> <p>Fall 2006. BUS220C: Accounting Information Systems: Embedded exam questions and exercises</p>	<p>Exceptional: 90-100% Acceptable: 70-89% Unacceptable: 0-69%</p>	<p>On average, 89% of 24 students in the class performed at Exceptional or Acceptable levels (80% and above). Results were acceptable.</p> <p>BUS220C N=24 Application: Exceptional: 13/24=54% Acceptable: 7/24=29% Unacceptable: 4/24=17%</p> <p>Conceptual Understanding: Exceptional: 20/24=83% Acceptable: 4/34=17% Unacceptable: 0/24=0%</p>	<p>Summary and reports prepared by Professor Laura Ingraham, reviewed by program faculty and college and assessment committees.</p>

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Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?
			Technology Infrastructure: Exceptional: 16/24=67% Acceptable: 5/24=21% Unacceptable: 3/24=12%  Internal Control: Exceptional: 13/24=54% Acceptable: 7/24=29% Unacceptable: 4/24=17%  N=23 Working with Software Programs: Exceptional: 15/23=65% Acceptable: 6/23=26% Unacceptable: 2/23=9%	
	Summer 2007. BUS220U: Advanced Accounting Information Systems: Assignment questions, essay questions, presentation.	Exceptional: 90-100% Acceptable: 80-89% Unacceptable: 0-79%	N=24  Exceptional: 6/24=25% Acceptable: 14/24=58% Unacceptable: 4/24=17%	Summary and reports prepared by Professor Laura Ingraham, reviewed by program faculty and college and assessment committees.
	Summer 2008. BUS220U: Advanced Accounting Information Systems: Assignment questions, essay questions, presentation.	Exceptional: 90-100% Acceptable: 80-89% Unacceptable: 0-79%	N=31  Exceptional: 23/31=74% Acceptable: 7/31=23% Unacceptable: 1/31=3%	
	Summer 2009. BUS220U: Advanced Accounting Information Systems:	Exceptional: 90-100% Acceptable: 80-89% Unacceptable: 0-79%	N=24  <b>Acceptable and above: 100%</b> Exceptional: 13/24=54%	Summary and reports prepared by Laura Ingraham, reviewed by program faculty and

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Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?
	Assignment questions, essay questions, presentation.		Acceptable: 11/24=46% Unacceptable: 0/24=0%  Practice sets Mean=47.5% Range: 46.4% - 47.8%  Final exam: Mean:83.3% Range: 82.9%-83.6%	college assessment committees.
	Summer 2010. BUS220U: Advanced Accounting Information Systems: Assignment questions, essay questions, presentation.	Exceptional: 90-100% Acceptable: 80-89% Unacceptable: 0-79%	N=23  <b>Acceptable and above: 96%</b> Exceptional: 10/23=44% Acceptable: 12/23=52% Unacceptable: 1/23=4%	
<b>4. Conceptual &amp; Analytical Skills</b>  <i>To develop conceptual and analytical skills with real world as applicable to business valuation</i>	Spring 2006. BUS220X-Business Analysis and Valuations Using Financial Statements Team projects	Exceptional: 9-10 Acceptable: 6-8 Unacceptable: 0-5	N=27  <b>Acceptable and above: 96%</b> Exceptional: 20/27=74% Acceptable: 6/27=22% Unacceptable: 1/27=4%	Analysis and report prepared by Dr. Frank Jones
	Spring 2010. BUS2220X- Business Analysis and Valuations Using Financial Statements. Case, presentation, exam	Case: Exceptional: 3.5-4.0 Acceptable: 3.0-3.4 Unacceptable: 0-2.9  Exam: Exceptional: 100-110 Acceptable: 85-99	N=23 Case: Exceptional: 21/23=91% Acceptable: 2/23=9% Unacceptable: 0/23=0%  Exam: <b>Acceptable and above: 96%</b>	Analysis and report prepared by Dr. Frank Jones

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Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?
		Unacceptable: 0-85	Exceptional: 18/23=78% Acceptable: 4/23=18% Unacceptable: 1/23=4%	
<b>5. Oral &amp; Written Communication</b>  <i>Effective oral and written communication techniques as well as interact effectively with teams as both leader and member</i>	Summer 2009. Bus 220J Professional Communications and Relationships: Pre- and post- assessment. Oral presentations and written critique.		Pre-test: N=24 Exemplary: 7/24=30% Good:16/24=66% Okay: 1/24=4%  Post-test: N=23  <b>Acceptable and above: 100%</b> Exemplary: 18/23=78% Good:5/23=22% Okay: 0/23=0	Summary and report prepared by Dr. Marilyn Easter, reviewed by program faculty, college and assessment committees
	Summer 2010. Bus 220J Professional Communications and Relationships: Pre- and post- assessment. Oral presentations and written critique.		Pre-test: N=29 Exemplary: 17/29=59% Good:12/29=41% Okay: 0/29=0%  Post-test: N=31  <b>Acceptable and above: 100%</b> Exemplary: 31/31=100% Good:0/31=0% Okay: 0/31=%	Summary and report prepared by Dr. Marilyn Easter, reviewed by program faculty, college and assessment committees

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Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?
<p><b>6. Legal and Ethical Implications of Accounting Practice</b></p> <p><i>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 using case analysis, examination questions, and oral presentations</i></p>	<p>Summer 2006. BUS220L-Legal and Ethical Environment of Accounting. Examination: Essay, Homework, Case analysis, and examination question</p>	<p>Excellent: 89-100 Good: 80-88 Acceptable: 70-78 Unacceptable: 0-70</p>	<p>N=25</p> <p>Essay: Excellent: 24/25=96% Good: 1/25= 4%</p> <p>Homework: Excellent: 24/24=100%</p> <p>Exam question: Excellent: 18/25=76% Good: 6/25=24%</p> <p>Case analysis Excellent: 24/24=100%</p> <p>Final exam Excellent: 13/25=50% Good: 6/25 = 25% Acceptable: 6/25 = 25%</p> <p>100% of the students performed at the acceptable to excellent levels for these activities.</p>	<p>Summary and report prepared by Nanette Clinch.</p>
	<p>Summer 2009. BUS220L-Legal and Ethical Environment of Accounting. Examination Oral presentation and exam questions</p>		<p>N=24</p> <p><b>Acceptable and above: 93%</b></p> <p>Final grades showed 93% of the students performed at the excellent</p>	<p>Summary and report prepared by Nanette Clinch.</p>

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Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?
			<p>(A range) or acceptable level (B+). Two students performed at a satisfactory level (B).</p> <p>Student performance concerning ethical case analysis was excellent (100%).</p> <p>Student presentations involving case analysis exploring legal principles and uncertainty resulted in excellent scores (100%).</p>	
	<p>Summer 2010 BUS220L-Legal and Ethical Environment of Accounting. Case analysis, ethical analysis, oral presentations and examination questions.</p>		<p>N=23</p> <p><b>Excellent to Acceptable: 97%</b> Satisfactory: 3%</p>	<p>Summary and report prepared by Nanette Clinch.</p>

## **APPENDIX B**

### **MSA PROGRAM LEARNING GOALS (PLOs)**

### **MAPPING OF MSA LEARNING GOALS (PLOs) TO UNIVERSITY LEARNING GOALS**

### **2011-2016 ACCREDITATION CYCLE**

## MSA Program Learning Goals

<b>MSA Program Learning Goals</b>
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 federal income tax law
3. To understand information technology and internal control processes and their roles in financial and managerial reporting
4. To develop conceptual and analytical skills with real world examples as applicable to business valuation
5. Effective oral and written communication techniques as well as interacting effectively with teams as both leader and member
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 Program Learning Goals Mapping to University Learning Goals

University Learning Goals	MSA Program Learning Goals (see table above for goal description)					
San Jose State University graduates will have developed:	1.Accounting Processes	2.Income Taxes	3.Information Technology	4.Conceptual/ Analytical Skills	5.Communi -cation/ Teams/ Leadership	6.Legal/ Ethical
<b>Specialized Knowledge:</b>						
o Depth of knowledge required for a degree, as identified by its program learning outcomes.	X	X	X			
<b>Broad Integrative Knowledge:</b>						
o Mastery in each step of an investigative, creative or practical project (e.g. brainstorming, planning, formulating hypotheses or complex questions, designing, creating, completing, and communicating).				X		
o An understanding of the implications of results or findings from a particular work in a societal context (e.g. social or economic implications of a scientific finding).				X		
o Students graduating with a baccalaureate degree will have demonstrated an understanding of critical components of broad academic areas, the arts, humanities, social sciences, and sciences and their integration.	N/A	N/A	N/A	N/A	N/A	N/A

<b>Intellectual Skills:</b>						
o Fluency in the use of specific theories, tools, technology and graphical representation.	X	X	X			
o Skills and abilities necessary for life-long learning: critical and creative thinking, effective communication, conscientious information gathering and processing, mastery of quantitative methodologies, and the ability to engage effectively in collaborative activities.	X	X	X	X	X	
<b>Applied Knowledge:</b>						
o The ability to integrate theory, practice, and problem- solving to address practical issues.	X	X		X		
o The ability to apply their knowledge and skills to new settings or in addressing complex problems.				X		
o The ability to work productively as individuals and in groups					X	
<b>Social and Global Responsibilities:</b>						
o The ability to act intentionally and ethically to address a global or local problem in an informed manner with a multicultural and historical perspective and a clear understanding of societal and civic responsibilities.						X
o Diverse and global perspectives through engagement with the multidimensional SJSU community.					X	

**APPENDIX C**

**CURRICULUM ALIGNMENT MATRIX**

### MSA Curriculum Alignment – Spring 2014

An X indicates the goal is addressed in that course.

<b>MSA Program Learning Goals:</b>	<b>220A</b>	<b>220B</b>	<b>220C</b>	<b>220E</b>	<b>220G</b>	<b>220J</b>	<b>220L</b>	<b>220S</b>	<b>220U</b>	<b>220X</b>
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	<b>X</b>	<b>X</b>		<b>X</b>				<b>X</b>		
2. To understand and apply basic rules of federal income tax law					<b>X</b>					
3. To understand information technology and internal control processes and their roles in financial and managerial reporting			<b>X</b>						<b>X</b>	
4. To develop conceptual and analytical skills with real world examples as applicable to business valuation										<b>X</b>
5. Effective oral and written communication techniques as well as interacting effectively with teams as both leader and member						<b>X</b>				
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							<b>X</b>			

**APPENDIX D**

**ASSESSMENT SCHEDULE**

**2011-2016 ACCREDITATION CYCLE**

<b>MSA Program Learning Goals (PLOs)</b>	Fall 2011	Spr 2012	Fall 2012	Spr 2013	Sum 2013	Fall 2013	Spr 2014	Sum 2014	Fall 2014	Spr 2015
<b>1. Financial Reporting &amp; Interpretation</b>	Bus220E					Bus220S				
<b>2. Federal Income Tax Law</b>			Bus220G			Bus220G				
<b>3. Technology &amp; Internal Controls</b>		Bus220U			Bus220U					
<b>4. Conceptual &amp; Analytical skills</b>				Bus220X			Bus220X			
<b>5. Oral &amp; Written Communication</b>		Bus220J		Bus220J						
<b>6. Legal &amp; Ethical Implications of Accounting Practice</b>					Bus220L			Bus220L		

**APPENDIX E**  
**PART B DATA**

## #6 Graduation Rates for Total, Non URM and URM students (per program and degree)

Academic Programs		First-time Freshmen: 6 Year Graduation Rates		New UG Transfers: 3 Year Graduation Rates		Grads : 3 Year Graduation Rates	
		Fall 2007 Cohort		Fall 2010 Cohort		Fall 2010 Cohort	
		Entering	% Grad	Entering	% Grad	Entering	% Grad
Accounting/Finance	<b>Total</b>	<b>162</b>	<b>58.6%</b>	<b>167</b>	<b>76.6%</b>	<b>0</b>	<b>0.0%</b>
	URM	54	46.3%	11	81.8%	0	0.0%
	Non-URM	97	63.9%	113	75.2%	0	0.0%
	Other	11	72.7%	43	79.1%	0	0.0%
Management Information Syst.	<b>Total</b>	<b>24</b>	<b>54.2%</b>	<b>23</b>	<b>69.6%</b>	<b>0</b>	<b>0.0%</b>
	URM	7	28.6%	0	0.0%	0	0.0%
	Non-URM	16	62.5%	18	66.7%	0	0.0%
	Other	1	100.0%	5	80.0%	0	0.0%
Organization/Management	<b>Total</b>	<b>251</b>	<b>54.6%</b>	<b>89</b>	<b>77.5%</b>	<b>0</b>	<b>0.0%</b>
	URM	74	44.6%	13	76.9%	0	0.0%
	Non-URM	148	59.5%	51	80.4%	0	0.0%
	Other	29	55.2%	25	72.0%	0	0.0%
Marketing	<b>Total</b>	<b>144</b>	<b>56.9%</b>	<b>38</b>	<b>65.8%</b>	<b>0</b>	<b>0.0%</b>
	URM	35	45.7%	7	28.6%	0	0.0%
	Non-URM	97	60.8%	21	81.0%	0	0.0%
	Other	12	58.3%	10	60.0%	0	0.0%

MBA - Bus Admin/General	<b>Total</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
	URM	0	0.0%	0	0.0%	0	0.0%
	Non-URM	0	0.0%	0	0.0%	0	0.0%
	Other	0	0.0%	0	0.0%	0	0.0%
MS - Accountancy	<b>Total</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
	URM	0	0.0%	0	0.0%	0	0.0%
	Non-URM	0	0.0%	0	0.0%	0	0.0%
	Other	0	0.0%	0	0.0%	0	0.0%
MS - Transportation Management	<b>Total</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
	URM	0	0.0%	0	0.0%	0	0.0%
	Non-URM	0	0.0%	0	0.0%	0	0.0%
	Other	0	0.0%	0	0.0%	0	0.0%

(data not provided for MS taxation)

## #7 Headcounts of program majors and new students (per program and degree)

		Fall 2013									
		New Students				Cont. Students			Total		
	Degree	1st Fr.	UG Transf	New Creds	1st Grads	UGs	Creds	Grads	UGs	Creds	Grads
Bus Admin/Accounting	<b>Total</b>	<b>59</b>	<b>212</b>	<b>0</b>	<b>0</b>	<b>676</b>	<b>0</b>	<b>0</b>	<b>947</b>	<b>0</b>	<b>0</b>
	BS	59	212	0	0	676	0	0	947	0	0
Bus Admin/Accounting Info Syst	<b>Total</b>	<b>13</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>127</b>	<b>0</b>	<b>0</b>	<b>193</b>	<b>0</b>	<b>0</b>
	BS	13	53	0	0	127	0	0	193	0	0
Bus Admin/Corp Financial Mgmt	<b>Total</b>	<b>14</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>177</b>	<b>0</b>	<b>0</b>	<b>216</b>	<b>0</b>	<b>0</b>
	BS	14	25	0	0	177	0	0	216	0	0
Bus Admin/Entrepreneurship	<b>Total</b>	<b>31</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>115</b>	<b>0</b>	<b>0</b>	<b>182</b>	<b>0</b>	<b>0</b>
	BS	31	36	0	0	115	0	0	182	0	0
Bus Admin/Finance	<b>Total</b>	<b>31</b>	<b>88</b>	<b>0</b>	<b>0</b>	<b>372</b>	<b>0</b>	<b>0</b>	<b>491</b>	<b>0</b>	<b>0</b>
	BS	31	88	0	0	372	0	0	491	0	0
Bus Admin/General	<b>Total</b>	<b>72</b>	<b>90</b>	<b>0</b>	<b>44</b>	<b>112</b>	<b>0</b>	<b>11</b>	<b>274</b>	<b>0</b>	<b>55</b>
	BS	72	90	0	0	112	0	0	274	0	0
	MBA	0	0	0	44	0	0	11	0	0	55
Bus Admin/Human Resource Mgmt	<b>Total</b>	<b>20</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>196</b>	<b>0</b>	<b>0</b>	<b>258</b>	<b>0</b>	<b>0</b>
	BS	20	42	0	0	196	0	0	258	0	0
Bus Admin/International Business	<b>Total</b>	<b>46</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>178</b>	<b>0</b>	<b>0</b>	<b>270</b>	<b>0</b>	<b>0</b>
	BS	46	46	0	0	178	0	0	270	0	0
Bus Admin/Management	<b>Total</b>	<b>79</b>	<b>137</b>	<b>0</b>	<b>0</b>	<b>579</b>	<b>0</b>	<b>0</b>	<b>795</b>	<b>0</b>	<b>0</b>
	BS	79	137	0	0	579	0	0	795	0	0
Bus Admin/Management Info Syst	<b>Total</b>	<b>20</b>	<b>83</b>	<b>0</b>	<b>0</b>	<b>348</b>	<b>0</b>	<b>0</b>	<b>451</b>	<b>0</b>	<b>0</b>
	BS	20	83	0	0	348	0	0	451	0	0
Bus Admin/Marketing	<b>Total</b>	<b>115</b>	<b>108</b>	<b>0</b>	<b>0</b>	<b>492</b>	<b>0</b>	<b>0</b>	<b>715</b>	<b>0</b>	<b>0</b>
	BS	115	108	0	0	492	0	0	715	0	0

(MBA prog data in BusGeneral. MS program data not provided)

### #8 SFR and average section size (per program)

		Fall 2013	
Course Prefix	Course Level	Student to Faculty Ratio (SFR)	Average Headcount per Section
BUS - Business Graduate Progs	<b>Total</b>	<b>20.0</b>	<b>17.8</b>
	Graduate Division	20.0	17.8
BUS1 - Accounting/Finance	<b>Total</b>	<b>37.7</b>	<b>43.9</b>
	Lower Division	47.4	47.3
	Upper Division	36.0	43.2
BUS2 - Marketing	<b>Total</b>	<b>33.4</b>	<b>45.5</b>
	Lower Division	32.9	40.0
	Upper Division	33.5	46.2
BUS3 - Organization/Mgmt	<b>Total</b>	<b>38.8</b>	<b>49.7</b>
	Lower Division	66.0	81.3
	Upper Division	35.3	45.4
BUS4 - Mgmt Info Systems	<b>Total</b>	<b>33.1</b>	<b>47.8</b>
	Lower Division	41.8	63.3
	Upper Division	31.5	42.3

### #9 Percentage of tenured/tenure-track instructional faculty (per department)

		Fall 2013			
		% Tenured/Prob	Tenured	Temp Lecturer	Probationary
Business - All College		58.9%	11.269	10.285	3.46

		Fall 2013			
		% Tenured/Prob	Tenured	Temp Lecturer	Probationary
Business Graduate Programs		58.3%	1.363	1.666	0.967

**APPENDIX F**

**ASSESSMENT DATA SUMMARY TABLE**

**2011-2016 ACCREDITATION CYCLE**

**PROGRAM: MSA (Master of Science in Accountancy)**

Student Learning Outcomes	Which Courses Measured, When and What Tool Used?	Targets for Satisfactory Performance	Observations of Student Performance	When and By Whom Were the Results Analyzed?
<p><b>1. Financial Reporting &amp; Interpretation</b></p> <p><i>To understand and apply accounting processes and principles in the preparation and interpretation of financial reports within the context of a complex business environment.</i></p>	Fall 2011 Bus220E – Financial Reporting and Analysis II Assignment, midterm and final exam questions.	Exceptional: 90%-100% Acceptable: 80%-89% Unacceptable: 0%-79%	N=22 Exceptional: 13/22=60% Acceptable: 6/22=27% Unacceptable: 3/22=13%	Summer 2013 Summary and reports prepared by Professor Mary Calegari. Results and analyses to be reviewed by MSA Curriculum Committee.
	Fall 2013 Bus220S – Financial Reporting and Analysis III Mid-term and final exam questions.	Exceptional: 90%-100% Acceptable: 80%-89% Unacceptable: 0%-79%	N=24 Exceptional: 16/24=67% Acceptable: 5/24=21% Unacceptable: 3/24=12%	Spring 2014 Summary and reports prepared by Professor Mary Calegari. Results and analyses to be reviewed by MSA Curriculum Committee.
<p><b>2. Federal Income Tax Law</b></p> <p><i>To understand and apply basic rules of the federal income tax law.</i></p>	Fall 2012 Bus220G – Tax Factors of Business and Investment Decisions Final exam questions.	Exceptional: 8-9 Acceptable: 7 Unacceptable: 0-6	N=27 Exceptional: 24/27=89% Acceptable: 1/27=4% Unacceptable: 2/27=7%	Fall 2012 Summary and reports prepared by Professor Thomas Moschetti. Results and analyses to be reviewed by MSA Curriculum Committee.
	Fall 2013 Bus220G – Tax Factors of Business and Investment Decisions Final exam questions.			Summer 2014 The data is being summarized and analyzed by Professor Thomas Moschetti. Results and analyses to be reviewed

<b>PROGRAM: MSA (Master of Science in Accountancy)</b>				
<b>Student Learning Outcomes</b>	<b>Which Courses Measured, When and What Tool Used?</b>	<b>Targets for Satisfactory Performance</b>	<b>Observations of Student Performance</b>	<b>When and By Whom Were the Results Analyzed?</b>
				by MSA Curriculum Committee.
<b>3. Technology &amp; Internal Controls</b>  <i>To understand information technology and internal control processes and their role in financial and managerial reporting</i>	Summer 2012 Bus220U – IT Audit and Internal Controls Course project.	Exceptional: 90%-100% Acceptable: 80%-89% Unacceptable: 0%-79%	N=22 Exceptional: 14/22=64% Acceptable: 7/22=23% Unacceptable: 1/22=3%	Fall 2012 Summary and reports prepared by Professor Ashley Davis. Results and analyses to be reviewed by MSA Curriculum Committee.
	Summer 2013 Bus220U – IT Audit and Internal Controls Course project.	Exceptional: 90%-100% Acceptable: 80%-89% Unacceptable: 0%-79%	N=27 Exceptional: 16/27=60% Acceptable: 10/27=37% Unacceptable: 1/27=3%	Fall 2013 Summary and reports prepared by Professor Ashley Davis. Results and analyses to be reviewed by MSA Curriculum Committee.
<b>4. Conceptual &amp; Analytical Skills</b>  <i>To develop conceptual and analytical skills with real world as applicable to business valuation</i>	Spring 2013 Bus220X-Business Analysis and Valuations Using Financial Statements Case, presentation, exam	Exceptional: 90%-100% Acceptable: 80%-89% Unacceptable: 0%-79%	N=29 Exceptional: 15/29=52% Acceptable: 13/29=45% Unacceptable: 1/29=3%	Summer 2013 Summary and reports prepared by Professor Frank Jones. Results and analyses to be reviewed by MSA Curriculum Committee.
	Spring 2014 Bus220X-Business Analysis and Valuations Using Financial Statements Case, presentation, exam			Summer 2014 The data is being summarized and analyzed by Professor Frank Jones. Results and analyses to

<b>PROGRAM: MSA (Master of Science in Accountancy)</b>				
<b>Student Learning Outcomes</b>	<b>Which Courses Measured, When and What Tool Used?</b>	<b>Targets for Satisfactory Performance</b>	<b>Observations of Student Performance</b>	<b>When and By Whom Were the Results Analyzed?</b>
				be reviewed by MSA Curriculum Committee.
<b>5. Oral &amp; Written Communication</b>  <i>Effective oral and written communication techniques as well as interact effectively with teams as both leader and member</i>	Spring 2012 Bus220J-Business Communication and Ethics Oral presentations and written critique.			Summer 2013 The data is being summarized and analyzed by Professor Marilyn Easter. Results and analyses to be reviewed by MSA Curriculum Committee.
	Spring 2013 Bus220J-Business Communication and Ethics Oral presentations and written critique.			Summer 2014 The data is being summarized and analyzed by Professor Marilyn Easter. Results and analyses to be reviewed by MSA Curriculum Committee.
<b>6. Legal and Ethical Implications of Accounting Practice</b>  <i>To understand the legal and ethical implications of accounting practice perspectives as well as the need to address legal discourse and the</i>	Summer 2013 Bus220L-Legal and Ethical Environment of Accounting Course project with case analysis	Exceptional: 90%-100% Acceptable: 80%-89% Unacceptable: 0%-79%	N=27 Exceptional: 25/27=93% Acceptable: 2/27=7% Unacceptable: 0/27=0%	Summer 2013 Summary and reports prepared by Professor Nanette Clinch. Results and analyses to be reviewed by MSA Curriculum Committee.

**PROGRAM: MSA (Master of Science in Accountancy)**

<b>Student Learning Outcomes</b>	<b>Which Courses Measured, When and What Tool Used?</b>	<b>Targets for Satisfactory Performance</b>	<b>Observations of Student Performance</b>	<b>When and By Whom Were the Results Analyzed?</b>
<i>particulars of legal requirements, restraints, and uncertainty using case analysis, examination questions, and oral presentations</i>	Summer 2014 Bus220L-Legal and Ethical Environment of Accounting Course project with case analysis			Summer 2014 The data is being summarized and analyzed by Professor Nanette Clinch. Results and analyses to be reviewed by MSA Curriculum Committee.

## **APPENDIX G**

### **CLOSING OF THE LOOP ACTIVITY FOR PLO #1**

#### **A LONGITUDINAL ANALYSIS: 2008-2013**

**1. To understand and apply accounting processes and principles in the preparation and interpretation of financial reports within the context of a complex global business environment**

BE SURE to enter the semester. This will become a progressive document to which you add information each semester.

Initial Evidence of Student Learning:

Fall 2008

The overall objective of Bus220E is to provide students with an advanced understanding of both the theory of accounting and the financial reporting process. The course is the second half of Bus220B. The course provides a detailed exposure to several financial reporting topics including: the time value of money, long-term liabilities, stockholders' equity, dilutive securities, earnings per share, investments, income taxes, pensions, leases, and statement of cash flows.

The Student Learning Objective #1 relates to the understanding and application of accounting processes and principles in the preparation and interpretation of financial reports. This learning objective was assessed using an assignment where the students were asked to answer questions related to the accounting rules and issues by looking for related disclosures and answers in an actual company's financial statements. To answer these questions, the student would need to understand how financial statements are prepared in order to know where to find the answers and then be able to interpret the numbers on the financial reports to correctly answer the questions in the assignment.

The results were 100% exceptional. The class average was 98% for the 24 students in the program. The total score for the assignment was 20 points. The distribution of percentage scores were as follows:

Category	Range of score for:	# students
<b>Exceptional</b>	90% to 100%	24 (100%)
<b>Acceptable</b>	80% to 89%	0 ( 0%)
<b>Unacceptable</b>	Below 80%	0 ( 0%)

Change(s) to Curriculum or Pedagogy:

Fall 2009

In November 2008, the Securities and Exchange Commission (SEC) released the "Roadmap for the Potential Use of Financial Statements Prepared in Accordance with International Financial Reporting Standards (IFRS) by U.S. Issuers." *The Roadmap describes several milestones that need to be achieved before requiring the use of IFRS by U.S. issuers in 2014.* With the increased globalization of businesses and the publication of the SEC's Roadmap for the implementation of International Financial Reporting Standards by U.S. companies, the curriculum for Bus220E was expanded to include global reporting issues, particularly IFRS.

U.S. Generally Accepted Accounting Principles (GAAP) were broadly compared and contrasted with IFRS.

Fall 2010

Subsequent to the release of the SEC's Roadmap, the Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB) have been working toward the convergence of U.S. GAAP and IFRS, one of the milestones in the SEC's Roadmap. With the move towards IFRS, many accounting textbooks have now incorporated materials related to IFRS. Therefore, more detailed information relating to accounting processes and principles in the preparation and interpretation of financial statements using IFRS was incorporated into the Bus220E curriculum.

Fall 2011

There was no change in the curriculum or pedagogy for Bus220E from Fall 2010. However, in addition to the one assignment where the students had to answer questions relating to a U.S. company and a foreign company that used IFRS to prepare its financial statements, these questions were also incorporated into the Mid-term Exam. The preparation of the Statement of Cash Flows is a natural culmination of the application of the accounting processes and principles that are learned in Bus220B (Financial Reporting and Analysis I) and Bus220E (Financial Reporting and Analysis II). Therefore, the preparation of the Statement of Cash Flows that is included in the Final Exam was also used for assessment purposes.

Fall 2013

There are three Financial Reporting and Analysis courses: Bus220B (Financial Reporting and Analysis I), Bus220E (Financial Reporting and Analysis II), and Bus220S (Financial Reporting and Analysis III). All of these courses cover the accounting processes and principles in the preparation and interpretation of financial reports within the context of a complex global business environment. Bus220S takes everything that is covered in Bus220B and Bus220E and applies this knowledge to the preparation of Consolidated Financial Statements (Income Statement, Statement of Retained Earnings (Stockholders' Equity), Balance Sheet, and Statement of Cash Flows). Bus220S also covers the consolidation of domestic and foreign subsidiaries and foreign currency transactions.

Assessment has been done in previous years in Bus220E. This year assessment was done in Bus220S to further incorporate the global aspect of the business environment.

[Evidence of Student Learning after Change.](#)

Fall 2009

This learning objective was assessed using an assignment similar to that used in Fall 2008, however, the students now had to answer questions relating to a U.S. company, a foreign company that used IFRS to prepare its financial statements, and questions comparing U.S. GAAP and IFRS. The assignment was administered as two parts (Assignment #1 and Assignment #2).

The results were 82% exceptional, 9% acceptable, and 9% unacceptable. The class average was 95% for the 23 students in the program. The total score for the assignments was 21 points. The distribution of the percentage scores were as follows:

Category	Range of score for:	# students
<b>Exceptional</b>	90% to 100%	19 (82%)
<b>Acceptable</b>	80% to 89%	2 ( 9%)
<b>Unacceptable</b>	Below 80%	2 ( 9%)

Fall 2010

This learning objective was assessed using an assignment similar to that used in Fall 2009 where the students had to answer questions relating to a U.S. company and a foreign company that used IFRS to prepare its financial statements. There was only one assignment which was given towards the end of the course. The assignment consisted of 20 questions, 5 of which were related to the foreign company and IFRS.

The results were 87% exceptional, 10% acceptable, and 3% unacceptable. The class average was 93.75% for the 31 students in the program. The total score for the assignments was 20 points. The distribution of the percentage scores were as follows:

Category	Range of score for:	# students
<b>Exceptional</b>	90% to 100%	27 (87%)
<b>Acceptable</b>	80% to 89%	3 ( 10%)
<b>Unacceptable</b>	Below 80%	1 ( 3%)

Fall 2011

This learning goal was assessed using an assignment similar to that used in Fall 2010 where the students had to answer questions relating to a U.S. company and a foreign company that used IFRS to prepare its financial statements. This assignment was a take home assignment. These types of questions were also included in the Mid-term exam that was closed book with reference only to the pertinent company financial statements and footnotes. Also included as part of the assessment this year was the preparation of the Statement of Cash Flows (SCF) in the Final exam. The preparation of the SCF requires application of the knowledge relating to the processes and principles in accounting and interpretation of the accounting information from the various financial reports (Balance Sheet, Income Statement, and Statement of Stockholders' Equity). The Final exam was closed book, no notes.

The assessment results are a little lower from the last assessment in Fall 2010 probably due to the inclusion of the Mid-term and Final exams as part of the assessment. The assignment used in the last assessment was take-home, whereas the Mid-term and Final exams were in-class and closed book, no notes. However, the overall assessment results were very good with 87% of the students being exceptional and acceptable.

<b>Category</b>	<b>Range of score for:</b>	<b># students</b>
<b>Exceptional</b>	90% to 100%	13 (60%)
<b>Acceptable</b>	80% to 89%	6 (27%)
<b>Unacceptable</b>	Below 80%	3 (13%)

Fall 2013

This learning goal was assessed in Bus220S. The assessment instruments were the Mid-term and final exams, both were closed book, no notes. In the Mid-term exam, the students had to prepare a consolidated worksheet that included the preparation of the consolidated Income Statement, Statement of Retained Earnings, and Balance Sheet. The Final exam covered the consolidation for foreign subsidiaries and foreign currency transactions.

The assessment results were very similar to Fall 2011 where 88% of the students were exceptional and acceptable. This is very good since the assessment instruments were different from the prior assessment indicating that the students are learning the material.

<b>Category</b>	<b>Range of score for:</b>	<b># students</b>
<b>Exceptional</b>	90% to 100%	16 (67%)
<b>Acceptable</b>	80% to 89%	5 (21%)
<b>Unacceptable</b>	Below 80%	3 (12%)