California State University, East Bay

Pilot Program Conversion Review for
MS in Accountancy Program
College of Business and Economics
2016-17

5-Year Plan approved by faculty on March 31, 2017. The result: 10 of the 10 accounting faculty voted “Yes” to approve the plan. This plan is 100% approved by the accounting faculty.

External Reviewer Report received by the program on: date
Program Response to External Reviewer’s Report completed on: date
Complete 5-Year Program Review Report Submitted to CAPR on: Date
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1. AACSB Accreditation for CBE Programs in 2013 and Main Findings

AACSB (the Association to Advance Collegiate Schools of Business) extended accreditation for the undergraduate and master’s degree programs in business offered by California State University East Bay in its letter dated January 14, 2014. California State University East Bay has achieved accreditation for five additional years from the time of the original visit until the next on-site continuous improvement review in 2017/2018. A copy of the AACSB letter dated January 14, 2014 is included in Appendix A.

The summary of the AACSB’s main findings are:
- Although the CBE has substantially improved their Assurance of Learning (AOL) processes for their undergraduate and MBA programs; developed a five year AOL plan for implementation; given some examples of closing the loop; and clarified the roles and responsibilities of the faculty and administration, ongoing implementation is critical. Implementation of the plan and processes and closing the loop should be demonstrated for all undergraduate and graduate programs including the new Masters in Accountancy program in the next review.

2. Submission Summary

The MS in Accountancy Program was approved as a pilot program by the Chancellor’s Office in 2013. We are requesting approval from the Chancellor’s Office to convert the pilot program to a permanent program. We are submitting to CAPR our pilot program conversion template required by the CO’s office to convert a pilot program to permanent program along with this CAPR report for the MSA program for the university approval to convert the MSA program from a pilot program to a permanent program.

This CAPR report provides the summary of program changes in curriculum and in PLOs for conversion from quarter to semester system. It also summarizes our five-year assessment plan for MSA program learning outcomes. We conducted two complete MSA program assessments, the first assessment in 2014-15 and the second assessment in 2015-16. The MSA program assessment reports are provided in the appendices. The assessment results showed that the MSA program meet all the program learning outcomes. A summary of the number of applications, enrollment and graduation statistics is provided in section 3c. Admitted MSA program students’ average undergraduate GPAs ranged from 3.07 to 3.33 and average GMAT scores ranged from 514 to 557. We graduated a total of 87 students from 2014 to 2016. The faculty in our department is described in 3c. We have ten faculty who teach the MSA program on an off-load basis. The resource needs are summarized in 3d. We do not have issues with facility since our courses are held on weekends. Our program uses information and materials primarily provided by accounting standards boards and government agencies. The MSA program uses specific information systems and software provided by special vendors.

3. Plan
a) Summary of Program Changes.

MS in Accountancy program started in summer 2013. From Summer 2013 to Summer 2018, the MSA program is on a quarter system. Under the quarter system, MSA program has 45 units. There are 11 four-unit courses in the program and a one-unit capstone project. Starting Fall 2018, CSUEB will convert to a semester system. Under the semester system, the MSA program will have 33 semester units. There will be 10 three-unit courses in the program and a three-unit capstone project. Based on the feedback of our assessment, we have added two new courses in the MSA program in the semester system. One is a one and half unit course on Business Communication and Professional Development I to develop students’ oral communication skills and the other one is a one and half unit course on Business Communication and Professional Development II to develop students’ written communication skills. These are the major
changes to our MSA curriculum. A comparison of the MSA curriculum between the semester system and
the quarter system and the changes in curriculum is presented in Appendix B.

We also revised the program learning outcomes to update the learning goals we would like to achieve for
the MSA program. A summary of the learning goals and PLOs for the MSA program in the semester
system and the quarter system is presented in Appendix C.

b) Curriculum and student learning

MSA program’s learning outcome assessment procedures and results

The MSA program’s program learning outcome assessment procedure is outline in Appendix D. The
AACSB accreditation letter indicated that “the implementation of the assurance of learning plan and
processes and closing the loop should be demonstrated for all undergraduate and graduate programs
including the new Masters in Accountancy program in the next review.” We conducted the first
comprehensive assessment for the MSA program during the 2014-15 academic year and the second
assessment during the 2015-16 academic year for CBE’s AACSB accreditation review. The Institution
Learning Outcomes, Program Learning Outcomes and Student Learning Outcomes are summarized in
Appendix E. A comprehensive assessment plan for the MSA program is included in Appendix F. The
2014-15 MSA program assessments results and closing the loop are presented in Appendix G. The 2015-
16 MSA program assessment results and closing the loop are presented in Appendix H. The assessment
results showed that the MSA program met all the program learning outcomes in both assessment periods.

The MSA program five-year assessment plan, 2015 and 2016 assessment results and the actions taken are
available at the College of Business and Economics websites.

MSA program’s five-year assessment plan is available at http://www.csueastbay.edu/cbe/about/assurance-

The assessment reports for each learning objective for both the 2014-15 and for 2015-16 are available at
http://www.csueastbay.edu/cbe/about/assurance-of-learning/analyze-and-discuss/graduate-programs/ms-
accountancy/index.html.

The learning objectives, results and actions taken from the 2014-15 assessment are available at
http://www.csueastbay.edu/cbe/about/assurance-of-
learning/files/docs/Closing%20the%20Loop_All%20ProgramsMSA.pdf

Curricular Program statistics provided by Planning and Institutional Review:

We received the Chancellor’s Office approval for the pilot program in April 2013. The MSA Program
started in summer 2013. It is a 12-month program. Students will start the MSA program in September and
complete the program in September of the following year. The MSA students must meet the admission
requirements on undergraduate GPAs, GMAT/GRE test scores and the total index scores. The index score
is the sum of the upper division GPA times 200 plus the GMAT score. We also consider the students’
professional experience.

The table below summarizes the number of applications on CSUMentor, number of students enrolled in
the MSA program, the academic profile of the admitted students including average GPAs, average
GMAT scores, average index scores, and the number of MSA degree awarded for the 2013-14, 2014-15,
2015-16, and 2016-17 academic years and the total for four cohorts. From 2013 to 2017, we received 457
applications on CSUMentor and admitted 139 students into the MSA program. MSA program students’ average undergraduate GPAs ranged from 3.07 to 3.33. Their average GMAT scores ranged from 514 to 557 and the average index score ranged from 1,118 to 1,204 (minimum required index score 1,050). We graduated a total of 87 students from 2014 to 2016.

In addition to reviewing the applications and test results, the MSA Program Director conducts a 30-minutes interview for each applicant to determine whether an applicant meets the admission requirements and has sufficient academic preparation to succeed in the MSA program. Each year, we interview over 70 applicants to select 35 qualified applicants for the MSA program.

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>No of Applications Received on CSUMentor</td>
<td>54</td>
<td>142</td>
<td>134</td>
<td>127</td>
<td>457</td>
</tr>
<tr>
<td>No of Students Enrolled in the MSA Program</td>
<td>32</td>
<td>37</td>
<td>35</td>
<td>35</td>
<td>139</td>
</tr>
<tr>
<td>Admitted Students Academic Profile</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average GPA</td>
<td>3.07</td>
<td>3.18</td>
<td>3.33</td>
<td>3.24</td>
<td></td>
</tr>
<tr>
<td>Average GMAT scores</td>
<td>514</td>
<td>557</td>
<td>538</td>
<td>545</td>
<td></td>
</tr>
<tr>
<td>Average Index Score (GPA*200+GMAT score)</td>
<td>1118</td>
<td>1197</td>
<td>1204</td>
<td>1195</td>
<td></td>
</tr>
<tr>
<td>MSA Degree Awarded</td>
<td>25</td>
<td>33</td>
<td>29</td>
<td>87</td>
<td></td>
</tr>
</tbody>
</table>

For 2013-14, we had 54 applications on CSUMentor and admitted 32 students. The admitted students in 2013-14 cohort 1 had an average undergraduate GPA of 3.07, an average GMAT score of 514 and an average index score of 1,118.

For 2014-15, we received 142 applications on CSUMentor and admitted 37 qualified students. The admitted students for the 2014-15 cohort 2 had an average undergraduate GPA of 3.18, an average GMAT score of 557, and an average index score of 1,197.

For 2015-16, we received 134 applications on CSUMentor and admitted 35 qualified students. The admitted students for the 2015-16 cohort 3 had an average undergraduate GPA of 3.33, an average GMAT score of 538, and an average index score of 1,204.

For 2016-17, we received 127 applications on CSUMentor and admitted 35 qualified students. The admitted students for the 2015-16 cohort 3 had an average undergraduate GPA of 3.24, an average GMAT score of 545, and an average index score of 1,195.

Our graduation rate is close to 100% over a two-year period. For the first three cohorts, we graduated a total number of 87 students by 2017. Twenty-five students were awarded the MSA degree in 2014-15. Thirty-three students were awarded the MSA degree in 2015-16. Twenty-nine students were awarded the MSA degree in 2016-17. We expect that all of remaining cohort 2 and cohort 3 students will complete their degree in 2017-18. The majority of the MSA cohort students graduate in one year. Some students chose to complete the MSA program over two years due to their full time work. Some students had to stay for extra quarter(s) to complete the WST requirements or foundation courses. These students graduated in the two years.

Discussion of recruitment, advising, retention, and growth potential

From 2013-2017, there were 457 applications to the MSA program and 139 students enrolled in the program. We continue to see a good number of applications each year for the MSA program. The MSA
program director does the program, curriculum, and accounting career advising for MSA students. For each cohort, close to 100% students remain in the program and graduate. There are very few attritions, mostly due to relocations or changes in family situations. There is an estimated 17.2% growth in the need for accountants and auditors each year in the East Bay, 17.9% growth in California, and 11% growth in the U.S. Due to the limitation of the faculty availability and AACSB accreditation requirements, we will continue to maintain one cohort each year.

c) Faculty

The department of Accounting and Finance has ten tenure track faculty in accounting. Since it is a self-support program, we invited all ten accounting faculty to teach in this self-support program to share the work in covering all foundation courses and the MSA program courses. We invited two adjunct faculty from the industry to cover the Business Law and Regulations and Corporate Tax courses. The ten faculty all have Ph.D. degrees from AACSB accredited universities. They also meet AACSB accreditation standards on faculty academic qualifications of being Scholarly Academic (SA). The adjunct faculty meet the AACSB faculty qualification standards of Instructional Practitioners (IP).

Most of our accounting faculty have the capacity to teach nine of the fifteen financial and managerial accounting courses in the curriculum. Three accounting faculty will be able to teach the auditing courses. Three accounting faculty will be able to teach the accounting information systems course. Three accounting faculty will be able to teach the Individual taxation course. At this time, the department relies on the adjunct faculty from the industry to teach the business law and regulations and the corporate tax courses. We plan to send our faculty for additional training to develop our faculty to be able to teach these two courses.

In 2016-17, the department was approved for two accounting faculty positions for the state support programs. We postponed the recruitment for these two positions until we can identify the need for the semester system and the college budget on the state side. Since MSA program is a self-support program, the faculty will teach the MSA program courses off-load. There is no faculty hiring for self-support program.

Program director is devoted to recruitment of high quality students, maintaining the quality of the program and courses and faculty support, ensuring student graduation and career success. Students achieved career success through the MSA program. The department is dedicated to teaching and research. Our climate is to help students succeed in academics and in their career pursuits. Six of the ten accounting faculty are tenured faculty. Faculty teach the MSA program off-load. Four faculty are earlier career faculty. There are no PTR concerns at this time. MSA program helped to increase the recognition of our accounting programs and the reputation of our department.

d) Resources

The Department subscribes to the Financial Accounting Standards Board’s database of accounting standards codes and provides students access to the database of accounting standards. There is a large amount of materials available online for accounting courses from government websites. In addition, the U.S. Securities and Exchange Commission provides all the financial reports and other required filings from the companies that students can use for their research for classes. The MSA program uses mostly the electronic databases from the library.

The MSA program uses a variety of technology in our accounting, auditing, tax and the information system courses. The technology provided by the university, textbook publishers, and the software vendors
are sufficient for the program currently. The MSA program classes are held on weekends when there are few classes on campus. We are able to reserve the needed classrooms for the program on weekends.

4. **180 units for Bachelor Degree Programs and SB1440**
   This is a master program. The maximum 180 units and the SB1440 do not apply to the MSA program.

5. **AACSB accreditation review documentation and Criteria for Accreditation**

   A copy of the AACSB letter dated January 14, 2014 extending the accreditation for the bachelor’s and master’s program at the College of Business and Economics is included in Appendix A.

   The AACSB’s 2013 standards for evaluating a business school for accreditation is included in Appendix I.

6. **External Reviewer Report**
   To be provided.

7. **Program Response to External Reviewer’s Report**

   To be provided
Appendix A

January 14, 2014

Jagdish Agrawal PhD
Interim Dean
California State University, East Bay
College of Business and Economics
25666 Carlos Bee Boulevard
Hayward CA 94542-3086

Email: jagdish.agrawal@csueastbay.edu

Dear Dean Agrawal:

It is my pleasure to inform you of the continuous improvement review 2 team’s (formerly sixth year) recommendation to extend accreditation for the undergraduate and master’s degree programs in business offered by California State University East Bay is concurred with by the Continuous Improvement Review Committee and ratified by the Board of Directors. Congratulations to you, the faculty, the students, the staff, and all supporters of the College of Business and Economics.

In the interest of continuous improvement, by the College of Business and Economics should closely monitor the following item, as identified within the Peer Review Team Report, and incorporate this concern in your ongoing strategic planning initiatives:

- Although the CBE has substantially improved their Assurance of Learning (AOL) processes for their undergraduate and MBA programs, developed a five year AOL plan for implementation; given some examples of closing the loop; and clarified the roles and responsibilities of the faculty and administration, ongoing implementation is critical. Implementation of the plan and processes and closing the loop should be demonstrated for all undergraduate and graduate programs including the new Masters in Accountancy program in the next review (2013 Assurance of Learning Standards 16, 18, 19 and 2013 Standard 8: Curricula Management and Assurance of Learning).

California State University East Bay has achieved accreditation for five additional years from the time of the original visit. The next on-site continuous improvement review occurs in 2017/2018. A timeline specific to your visit year is attached. Please note that your Continuous Improvement Review application will be due on July 1st, two years prior to your review year (July 1, 2015). This application initiates the continuous improvement review process. In this application you will be expected to provide progress on the strategic management initiatives at your school, with a particular focus on those continuous improvement items identified during your last visit.

Please refer to the Continuous Improvement Review Handbook for more information regarding the processes for the continuous improvement review. The handbook is evolving and will be updated frequently to provide the most current process improvements. Please monitor the website to make certain that you have the most current version.

Again, congratulations from the Accreditation Council and AACSB International - The Association to Advance Collegiate Schools of Business. Thank you for participating in the continuous improvement review process and for providing valuable feedback to develop a more meaningful and beneficial review.
Sincerely,

[Signature]

Robert Sullivan, Chair
Board of Directors

c: Peer Review Team
   David Mielke, Continuous Improvement Review 2 Team Chair
   Frank Vidal, Continuous Improvement Review 2 Member
## Appendix B

### Major Changes between the MSA Program in the Semester System with the MSA Program in the Quarter System

#### Curriculum Changes

<table>
<thead>
<tr>
<th>Course No.</th>
<th>Course Title</th>
<th>Units</th>
<th>Required /Elective</th>
<th>Course No.</th>
<th>Course Title</th>
<th>Units</th>
<th>Required /Elective</th>
<th>Major Changes</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 2251</td>
<td>Introduction to Financial Accounting</td>
<td>4</td>
<td>R</td>
<td>ACCT 201</td>
<td>Introduction to Financial Accounting</td>
<td>3</td>
<td>R</td>
<td>4 required foundation courses remain the same</td>
</tr>
<tr>
<td>ACCT 2253</td>
<td>Introduction to Managerial Accounting</td>
<td>4</td>
<td>R</td>
<td>ACCT 202</td>
<td>Introduction to Managerial Accounting</td>
<td>3</td>
<td>R</td>
<td></td>
</tr>
<tr>
<td>ACCT 3170</td>
<td>Accounting Information Systems</td>
<td>4</td>
<td>R</td>
<td>ACCT 301</td>
<td>Accounting Information Systems</td>
<td>3</td>
<td>R</td>
<td></td>
</tr>
<tr>
<td>ACCT 3220</td>
<td>Tax Accounting: Fundamentals and Individuals</td>
<td>4</td>
<td>R</td>
<td>ACCT 331</td>
<td>Federal Taxation - Individuals</td>
<td>3</td>
<td>R</td>
<td></td>
</tr>
<tr>
<td>ACCT 6611</td>
<td>Financial Reporting and IFRS I</td>
<td>4</td>
<td>R</td>
<td>ACCT 611</td>
<td>Financial Reporting and IFRS I</td>
<td>3</td>
<td>R</td>
<td>Changed 3 Intermediate Accounting course sequence to 2 semester course sequence</td>
</tr>
<tr>
<td>ACCT 6612</td>
<td>Financial Reporting and IFRS II</td>
<td>4</td>
<td>R</td>
<td>ACCT 612</td>
<td>Financial Reporting and IFRS II</td>
<td>3</td>
<td>R</td>
<td></td>
</tr>
<tr>
<td>ACCT 6613</td>
<td>Financial Reporting and IFRS III</td>
<td>4</td>
<td>R</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT 6620</td>
<td>Advanced Topics in Financial Accounting</td>
<td>4</td>
<td>R</td>
<td>ACCT 613</td>
<td>Advanced Topics in Accounting</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT 6660</td>
<td>Accountants’ Ethics and Professional Responsibilities</td>
<td>4</td>
<td>R</td>
<td>ACCT 621</td>
<td>Accountants’ Ethics and Professional Responsibilities</td>
<td>3</td>
<td>R</td>
<td>same</td>
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<tr>
<td>ACCT 6630</td>
<td>Government and Not-for-profit Accounting</td>
<td>4</td>
<td>R</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Moved some important topics to ACCT 613 Adv. Topics in Accounting</td>
</tr>
<tr>
<td>ACCT 6640</td>
<td>Auditing Theory and Practice I</td>
<td>4</td>
<td>R</td>
<td>ACCT 622</td>
<td>Auditing Theory and Practice I</td>
<td>3</td>
<td>R</td>
<td>same</td>
</tr>
<tr>
<td>ACCT 6650</td>
<td>Auditing Theory and Practice II</td>
<td>4</td>
<td>R</td>
<td>ACCT 623</td>
<td>Auditing Theory and Practice II</td>
<td>3</td>
<td>R</td>
<td>same</td>
</tr>
<tr>
<td>ACCT 6202</td>
<td>Corporate Tax</td>
<td>4</td>
<td>R</td>
<td>ACCT 631</td>
<td>Corporate Tax</td>
<td>3</td>
<td>R</td>
<td>same</td>
</tr>
<tr>
<td>ACCT 6670</td>
<td>Business Laws and Regulations</td>
<td>4</td>
<td>R</td>
<td>ACCT 639</td>
<td>Business Law and Regulations</td>
<td>3</td>
<td>R</td>
<td>same</td>
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<tr>
<td>ACCT 6671</td>
<td>Business Communications and Professional Development I</td>
<td>1.5</td>
<td>R</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Created new oral comm course</td>
</tr>
<tr>
<td>ACCT 6672</td>
<td>Business Communications and Professional Development II</td>
<td>1.5</td>
<td>R</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Created new written comm course</td>
</tr>
<tr>
<td>ACCT 6560</td>
<td>Financial Statement Analysis and Business Valuation</td>
<td>4</td>
<td>R</td>
<td>ACCT 681</td>
<td>Financial Statement Analysis and Business Valuation</td>
<td>3</td>
<td>R</td>
<td>Same</td>
</tr>
<tr>
<td>ACCT 6899</td>
<td>Project</td>
<td>1</td>
<td>R</td>
<td>ACCT 693</td>
<td>Project</td>
<td>3</td>
<td>R</td>
<td>Increased from 1 unit to 3 units</td>
</tr>
<tr>
<td><strong>Total Units (Quarter)</strong></td>
<td><strong>45</strong></td>
<td></td>
<td></td>
<td><strong>Total Units (Semester)</strong></td>
<td><strong>33</strong></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>
## Appendix C

### Major Changes between the MSA Program in the Semester System and the Quarter System

#### Changes in Program Learning Outcomes

<table>
<thead>
<tr>
<th>MSA Program (Quarter)</th>
<th>MSA Program (Semester)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Learning Goals (LOs)</strong></td>
<td><strong>Learning Objectives (LOs)</strong></td>
</tr>
<tr>
<td>1. Students who graduate will be knowledgeable in financial accounting and reporting standards.</td>
<td>1A. Students who graduate will demonstrate an understanding of auditing and attestation standards, business environment and concepts, and regulation for a variety of private and public sectors.</td>
</tr>
<tr>
<td>2. Students who graduate will be competent in understanding the general business environment.</td>
<td>2A. Students who graduate will apply critical thinking and quantitative reasoning skills to analyze financial reports, perform risk analysis, and construct business valuation models.</td>
</tr>
<tr>
<td>3. Students who graduate will be knowledgeable of ethical responsibilities in financial reporting to stakeholders and business’ social responsibility to society.</td>
<td>3A. Students who graduate will demonstrate knowledge of up-to-date government laws and regulations and the code of conduct and ethics for professional accountants.</td>
</tr>
</tbody>
</table>
| 4. Students who graduate will be effective communicators in working with stakeholders in the financial reporting environment. | 4A. Students who graduate will apply written communication skills to produce professional accounting reports and documents. 4B. Students who graduate will apply oral communication skills to deliver a well-organized, informative and persuasive oral presentation within a professional context. | 4. Students who graduate will be able to communicate effectively and professionally. | PLO 4: Students who graduate will apply written communication skills to create professional accounting reports.  
PLO 5: Students who graduate will apply oral communication skills to deliver a well-organized, informative, and persuasive oral presentation within a professional context. |
| 5. Students who graduate will be effective collaborators, team workers and leaders in a multicultural team environment. | 5A. Students who graduate will apply professional collaboration skills in working with individuals and in groups. 5B. Students who graduate will apply professional leadership skills. | 5. Students who graduate will be effective collaborators and valuable team players. | PLO 6: Students who graduate will apply professional collaboration and teamwork skills in working with individuals and in groups. |
## Appendix D

### MS in Accountancy Program

#### Five-Year Assessment Plan

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fall</td>
<td>Summer</td>
<td>Fall</td>
<td>Summer</td>
<td>Fall</td>
</tr>
<tr>
<td>PLO 1</td>
<td>Course: ACCT 612: &quot;FIN Reporting &amp; IFRS II&quot;</td>
<td>Tool: Faculty identified exam questions set to proficiency levels.</td>
<td>Artifacts:</td>
<td>Course: ACCT 612</td>
<td>Tool: Faculty identified exam questions set to proficiency levels.</td>
</tr>
<tr>
<td>PLO 2</td>
<td>Course: ACCT 681: &quot;FIN Statement Analysis &amp; Bus Valuation&quot;</td>
<td>Tool: Faculty chosen rubric</td>
<td>Artifacts: student project</td>
<td>Course: ACCT 681: &quot;FIN Statement Analysis &amp; Bus Valuation&quot;</td>
<td>Tool: Faculty chosen rubric</td>
</tr>
<tr>
<td>PLO 4</td>
<td>Course: ACCT 693: &quot;Accounting Project&quot;</td>
<td>Tool: Faculty chosen rubric</td>
<td>Artifacts: Individual writing assignment</td>
<td>Course: ACCT 693: &quot;Accounting Project&quot;</td>
<td>Tool: Faculty chosen rubric</td>
</tr>
<tr>
<td>PLO 6</td>
<td>Course: ACCT 681: &quot;FIN Statement Analysis &amp; Bus Valuation&quot;</td>
<td>Tool: Faculty chosen rubric</td>
<td>Artifacts: Observations of student group work &amp;/or interviews</td>
<td>Course: ACCT 681: &quot;FIN Statement Analysis &amp; Bus Valuation&quot;</td>
<td>Tool: Faculty chosen rubric</td>
</tr>
</tbody>
</table>
Appendix E
MSA Comprehensive Assessment Plan - Pilot Conversion

Institutional Learning Outcomes (ILOs)
Graduates of CSUEB will be able to:

ILO 1: think critically and creatively and apply analytical and quantitative reasoning to address complex challenges and everyday problems;

ILO 2: communicate ideas, perspectives, and values clearly and persuasively while listening openly to others;

ILO 3: apply knowledge of diversity and multicultural competencies to promote equity and social justice in our communities;

ILO 4: work collaboratively and respectfully as members and leaders of diverse teams and communities;

ILO 5: act responsibly and sustainably at local, national, and global levels;

ILO 6: demonstrate expertise and integration of ideas, methods, theory and practice in a specialized discipline of study.

Program Learning Outcomes (PLOs)
PLO 1: Students who graduate will be knowledgeable in financial reporting standards and auditing standards.

PLO 2: Students who graduate will be able to analyze accounting issues to make sound business decision.

PLO 3: Students who graduate will be knowledgeable about accountants' professional responsibilities and ethics standards.

PLO 4: Students who graduate will be able to communicate effectively and professionally.
**PLO 5:** Students who graduate will be effective collaborators and team members.

**Student Learning Outcomes (SLOs)**

**SLO 1A:** Students who graduate will demonstrate knowledge of U.S. and international financial reporting standards and auditing standards for corporate financial reporting and attestation.

**SLO 2A:** Students who graduate will apply critical thinking and quantitative reasoning to financial reporting and business valuation.

**SLO 3A:** Students who graduate will illustrate the knowledge of accountants’ professional ethics standards and apply them to business situations.

**SLO 4A:** Students who graduate will apply written communication skills to create professional accounting reports.

**SLO 4B:** Students who graduate will apply oral communication skills to deliver a well-organized, informative, and persuasive oral presentation within a professional context.

**SLO 5A:** Students who graduate will apply professional collaboration and teamwork skills in working with individuals and in groups.
### Appendix F

#### MSA Program Comprehensive Assessment Plan

<table>
<thead>
<tr>
<th>ILOs</th>
<th>PLOs</th>
<th>SLOs</th>
<th>Course where each SLO is assessed</th>
<th>Assessment activity/assignment used to measure each SLO</th>
<th>Assessment tool used to measure outcome success</th>
<th>How data/findings will be quantitatively or qualitatively reported</th>
<th>Designated personnel to collect, analyze, and interpret student learning outcome data</th>
<th>Program data/findings dissemination schedule</th>
<th>Closing the loop strategies</th>
</tr>
</thead>
<tbody>
<tr>
<td>ILO 1: Thinking &amp; Reasoning</td>
<td>PLO 3: Ethics</td>
<td>SLOs</td>
<td>Act 6660 Individual Papers</td>
<td>Department developed rubric using outside sources.</td>
<td>Faculty/Director to provide Assurance of Learning Manager data to organize, analyze and report.</td>
<td>Reports consist of in-depth analysis of percentage of students meeting proficiency benchmark. Proficiency benchmark: 70% of students will score above 75% on selected exam questions.</td>
<td>Reports are published on CBE’s Assurance of Learning website.</td>
<td>Every other year</td>
<td>a. Provide extra practice questions to help clarify and reinforce the concepts learned.</td>
</tr>
<tr>
<td>ILO 2: Communication</td>
<td>PLO 4: Communication</td>
<td>SLOs</td>
<td>Act 6699 Student Presentations</td>
<td>Department developed rubric using outside sources.</td>
<td>Faculty/Director to provide Assurance of Learning Manager data to organize, analyze and report.</td>
<td>Reports consist of in-depth analysis of percentage of students meeting proficiency benchmark. Proficiency benchmark set that 70% of students will meet/exceed expectations and less than 10% of students will score “below expectations” on any individual rubric trait.</td>
<td>Reports are published on CBE’s Assurance of Learning website.</td>
<td>Every other year</td>
<td>b. Design and require more hands-on project/practice for students to work in groups in classroom. To allow more class time to do so, request students watch short videos or preview textbook paragraphs related to difficult topics.</td>
</tr>
<tr>
<td>ILO 2: Communication</td>
<td>PLO 5: Communication</td>
<td>SLOs</td>
<td>Act 6560 Individual Papers</td>
<td>Department developed rubric using outside sources.</td>
<td>Faculty/Director to provide Assurance of Learning Manager data to organize, analyze and report.</td>
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<td>Every other year</td>
<td>a. Provide extra practice questions to help clarify and reinforce the concepts learned.</td>
</tr>
</tbody>
</table>

Overall, the MSA Program comprehensive assessment plan aims to ensure that all students meet proficiency benchmarks. The plan involves regular assessments using a variety of tools, including rubrics and exams, to measure student outcomes. Regular dissemination of data to faculty and students is crucial to understanding and improving the program. Strategies to improve student outcomes include providing extra practice questions and hands-on project/practice, which can help students develop critical thinking, analytical, and quantitative reasoning skills.
### Appendix G

**MSA Assessment Results for 2014-2015 Academic Year by Program**

<table>
<thead>
<tr>
<th>SLOs</th>
<th>Instrument</th>
<th>Sample</th>
<th>Results</th>
<th>Actions</th>
</tr>
</thead>
</table>
| **Foundation Knowledge** | Exam Questions              | 72 MSA students in core course | 69% meets/exceeds | a. Provide extra practice questions to help clarify and reinforce the concepts learned.  
b. Design and require more hands-on project/practice for students to work in groups in classroom. To allow more class time to do so, request students watch short videos or preview textbook paragraphs related to difficult topics. |
| **Quant Reasoning**   | Student Projects            | 36 MSA students in core course | 100% meets/exceeds | a. Help students work through more examples on profitability analysis and risk analysis in class to help students develop and apply critical thinking, analytical and quantitative reasoning skills. |
| **Ethics**            | Written Assignments         | 37 MSA students in core course | 97% meets/exceeds | a. Include group assignments during class to practice concepts covered in lecture and readings.  
b. Create or modify individual assignments to include specific and measurable tasks that measure students proficiency in these areas |
| **Written Communication** | Written Assignments     | 37 MSA students in core course | 94% meets/exceeds | a. Encourage students to utilize the university resources for improving academic writing. The Student Center for Academic Achievement (SCAA) Online Writing Lab (OWL) allows CSUEB students to submit papers online and receive tutor feedback via email. Students should be encouraged to submit their papers to OWL first and make appropriate revision.  
b. Designed and developed a new required course Business Communications and Professional Development II for the MSA program for the new semester system starting Fall 2018. This course aims to develop the written communication skills for MSA students in writing effective professional communication documents such as memos, letters, proposals, and reports. |
| **Oral Communication** | Student Presentations       | 36 MSA students in core course | 100% meets/exceeds | a. Provided Leadership Communications Boot Camp to cohort 2 MSA students in September and October 2014 and for cohort 3 and 4 MSA students in July 2016. The communications boot camps were to develop students’ self-confidence and leadership communication skills.  
b. Designed and developed a new required course Business Communications and Professional Development I for the MSA program for the new semester system starting Fall 2018. This course will focus on developing oral communication skills for MSA students. |
| **Teamwork**          | Group Projects              | 36 MSA students in core course | 100% meets/exceeds | a. Encourage more MSA program courses to require collaborative projects throughout the program for students to apply professional collaboration skills in working with individuals and in-group in order to develop the teamwork skills.  
b. Designed and developed a new required course Business Communications and Professional Development I for the MSA program for the new semester system starting Fall 2018. In addition to developing oral communication skills, this course will also teach students good teamwork skills. |
### Appendix H
MSA Assessment for 2015-2016 Academic Year by Program

<table>
<thead>
<tr>
<th>SLOs</th>
<th>Instrument</th>
<th>Sample</th>
<th>Results</th>
<th>Actions</th>
</tr>
</thead>
</table>
| Foundation Knowledge | Exam Questions | 36 MSA students in core course             | 78% meets/exceeds                | a. Provide extra practice questions to help clarify and reinforce the concepts learned.  
b. Design and require more hands-on project/practice for students to work in groups in classroom. To allow more class time to do so, request students watch short videos or preview textbook paragraphs related to difficult topics. |
| Quant Reasoning  | Student Projects | 34 MSA students in core course             | 100% meets/exceeds               | a. Help students work through more examples on profitability analysis and risk analysis in class to help students develop and apply critical thinking, analytical and quantitative reasoning skills.          |
| Ethics           | Written Assignments | 36 MSA students in core course             | 100% meets/exceeds               | a. Include group assignments during class to practice concepts covered in lecture and readings.  
b. Create or modify individual assignments to include specific and measurable tasks that measure students proficiency in these areas |
| Written Communication | Written Assignments | 36 MSA students in core course             | 94% meets/exceeds               | a. Encourage students to utilize the university resources for improving academic writing. The Student Center for Academic Achievement (SCAA) Online Writing Lab (OWL) allows CSUEB students to submit papers online and receive tutor feedback via email. Students should be encouraged to submit their papers to OWL first and make appropriate revision.  
b. Designed and developed a new required course Business Communications and Professional Development II for the MSA program for the new semester system starting Fall 2018. This course aims to develop the written communication skills for MSA students in writing effective professional communication documents such as memos, letters, proposals, and reports. |
| Oral Communication | Student Presentations | 34 MSA students in core course             | 100% meets/exceeds               | a. Provided Leadership Communications Boot Camp to cohort 2 MSA students in September and October 2014 and for cohort 3 and 4 MSA students in July 2016. The communications boot camps were to develop students’ self-confidence and leadership communication skills.  
b. Designed and developed a new required course Business Communications and Professional Development I for the MSA program for the new semester system starting Fall 2018. This course will focus on developing oral communication skills for MSA students. |
| Teamwork         | Group Projects  | 34 MSA students in core course             | 100% meets/exceeds               | a. Encourage more MSA program courses to require collaborative projects throughout the program for students to apply professional collaboration skills in working with individuals and in-group in order to develop the teamwork skills.  
b. Designed and developed a new required course Business Communications and Professional Development I for the MSA program for the new semester system starting Fall 2018. In addition to developing oral communication skills, this course will also teach students good teamwork skills. |
Appendix I
AACSB Standards 2013

STRATEGIC MANAGEMENT AND INNOVATION

Standard 1: The school articulates a clear and distinctive mission, the expected outcomes this mission implies, and strategies outlining how these outcomes will be achieved. The school has a history of achievement and improvement and specifies future actions for continuous improvement and innovation consistent with this mission, expected outcomes, and strategies. [MISSION, IMPACT, AND INNOVATION]

Standard 2: The school produces high-quality intellectual contributions that are consistent with its mission, expected outcomes, and strategies and that impact the theory, practice, and teaching of business and management. [INTELLECTUAL CONTRIBUTIONS, IMPACT, AND ALIGNMENT WITH MISSION]

Standard 3: The school has financial strategies to provide resources appropriate to, and sufficient for, achieving its mission and action items. [FINANCIAL STRATEGIES AND ALLOCATION OF RESOURCES]

PARTICIPANTS – STUDENTS, FACULTY, AND PROFESSIONAL STAFF

Standard 4: Policies and procedures for student admissions, as well as those that ensure academic progression toward degree completion, and supporting career development are clear, effective, consistently applied, and aligned with the school's mission, expected outcomes, and strategies. [STUDENT ADMISSIONS, PROGRESSION, AND CAREER DEVELOPMENT]

Standard 5: The school maintains and deploys a faculty sufficient to ensure quality outcomes across the range of degree programs it offers and to achieve other components of its mission. Students in all programs, disciplines, locations, and delivery modes have the opportunity to receive instruction from appropriately qualified faculty. [FACULTY SUFFICIENCY AND DEPLOYMENT]

Standard 6: The school has well-documented and well-communicated processes to manage and support faculty members over the progression of their careers that are consistent with the school’s mission, expected outcomes, and strategies. [FACULTY MANAGEMENT AND SUPPORT] - RTP

Standard 7: The school maintains and deploys professional staff and/or services sufficient to ensure quality outcomes across the range of degree programs it offers and to achieve other components of its mission. [PROFESSIONAL STAFF SUFFICIENCY AND DEPLOYMENT]

LEARNING AND TEACHING

Standard 8: The school uses well-documented, systematic processes for determining and revising degree program learning goals; designing, delivering, and improving degree program curricula to achieve learning goals; and demonstrating that degree program learning goals have been met. [CURRICULA MANAGEMENT AND ASSURANCE OF LEARNING]

Standard 9: Curriculum content is appropriate to general expectations for the degree program type and learning goals. [CURRICULUM CONTENT]
Standard 10: Curricula facilitate student-faculty and student-student interactions appropriate to the program type and achievement of learning goals. [STUDENT-FACULTY INTERACTIONS]

Standard 11: Degree program structure and design, including the normal time-to-degree, are appropriate to the level of the degree program and ensure achievement of high-quality learning outcomes. Programs resulting in the same degree credential are structured and designed to ensure equivalence. [DEGREE PROGRAM EDUCATIONAL LEVEL, STRUCTURE, AND EQUIVALENCE]

Standard 12: The school has policies and processes to enhance the teaching effectiveness of faculty and professional staff involved with teaching across the range of its educational programs and delivery modes. [TEACHING EFFECTIVENESS

ACADEMIC AND PROFESSIONAL ENGAGEMENT]

Standard 13: Curricula facilitate student academic and professional engagement appropriate to the degree program type and learning goals. [STUDENT ACADEMIC AND PROFESSIONAL ENGAGEMENT]

Standard 14: If applicable, executive education (activities not leading to a degree) complements teaching and learning in degree programs and intellectual contributions. The school has appropriate processes to ensure high quality in meeting client expectations and continuous improvement in executive education programs. [EXECUTIVE EDUCATION]

Standard 15: The school maintains and strategically deploys participating and supporting faculty who collectively and individually demonstrate significant academic and professional engagement that sustains the intellectual capital necessary to support high-quality outcomes consistent with the school’s mission and strategies. [FACULTY QUALIFICATIONS AND ENGAGEMENT]