CALIFORNIA STATE
UNIVERSITY
E A S T   B A Y

College of Business & Economics

Assurance of Learning

Program Learning Objective (PLO): Critical Thinking & Quant Analysis
AY 2015-2016

MSA

PLO2; LO2A

MS Acct Learning Goal 2: Students who graduate will be able to analyze accounting issues to make sound business decision.

CBE Learning Objective 2A:
LO2A: Students who graduate will apply critical thinking and quantitative reasoning to financial reporting and business valuation.

Mapped Course: ACCT 6899

Curriculum Alignment: 6899 is a comprehensive capstone project that extends student projects completed for ACCT 6560 Financial Statement Analysis and Business Valuation course. Grading: A-F grading only.

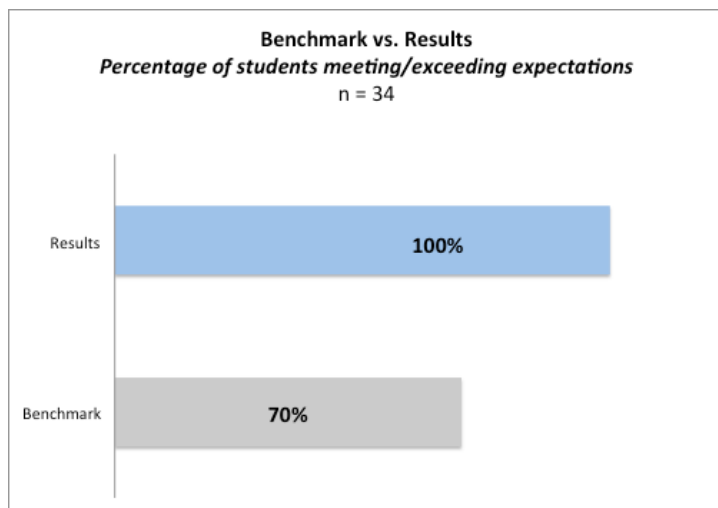**Participating Faculty:** 1 faculty member.

Methods & Procedures: Elements from 4 separate projects were used to assess critical thinking. For Trait #1, a project centered on company background research and analysis of industry economic characteristics and company strategies was used. For Trait#2, a project requiring analysis of profitability of a selected company, its competitor and industry was used. For Trait #3, a similar but different project was used for assessment. For Trait #4, a project involving cash-flow-based valuation for a selected company was used.

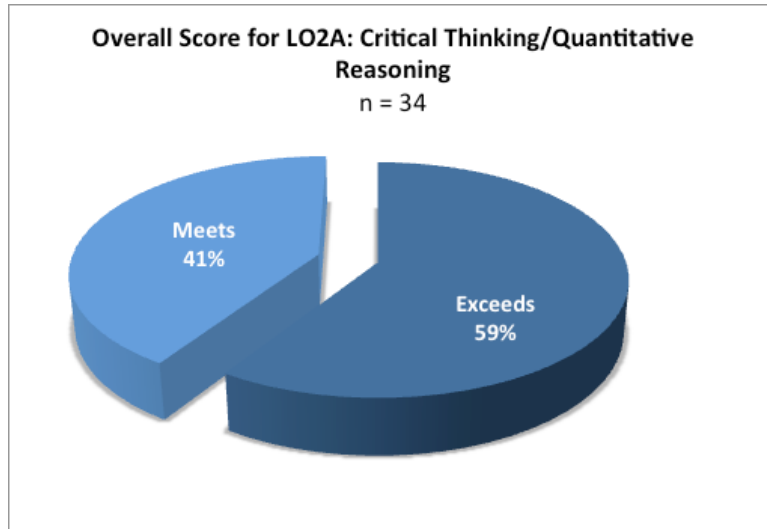**Assessment Measurement Tool Used:** Department developed rubric.

Status of Assessment: Completed.

Performance Targets: 70% of students meet or exceed expectations.

Data Summary & Analysis:

Benchmark vs. Results
Percentage of students meeting/exceeding expectations
n = 34
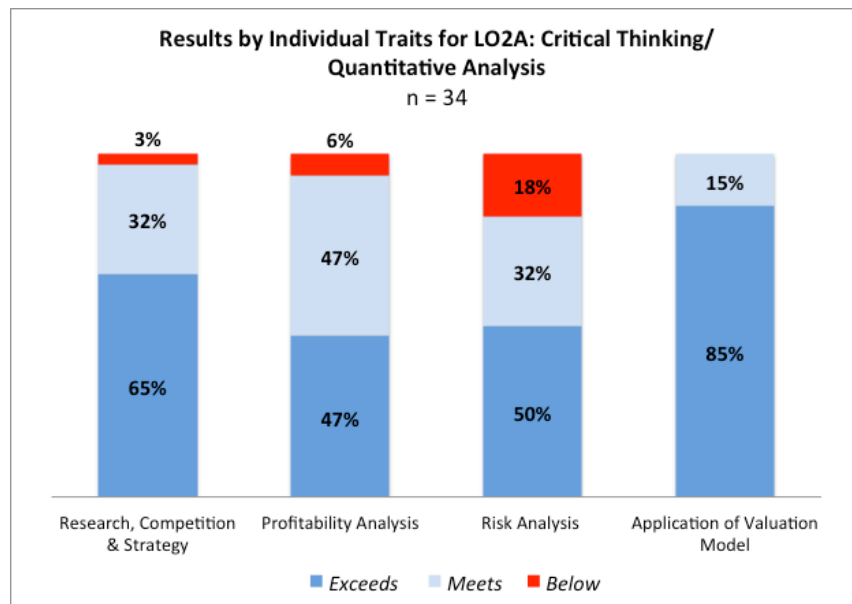
Results: 100%
Benchmark: 70%

The proficiency target for learning objective 2A: Critical Thinking/ Quantitative Reasoning is set that *70% of students receive an overall score of meeting or exceeding expectations on the specific learning objective.* Results show students meeting the benchmark with 100% of students meeting/exceeding.

Overall Score for LO2A: Critical Thinking/Quantitative Reasoning
n = 34

Meets 41%

Exceeds 59%

Assessment results for the learning objective *overall* show 41% of assessed students meeting expectations, with 59%, exceeding expectations. This is an increase in percent of students exceeding compared to the last round of assessment one year prior. No student was found below expectations.

The graphic below display the findings for each individual trait as it is compared with the performance of other traits. Trait #4, Application of Valuation Model remain the strongest understood trait by students, with 85% of students scoring a point between 6 and 8. Trait #2, Profitability Analysis, shows the lowest number of students performing exceeding expectation when compared to all other traits. The weakest area is Trait #3: Risk Analysis, where 18% of students were assessed as below expectations.

Results by Individual Traits for LO2A: Critical Thinking/ Quantitative Analysis
n = 34

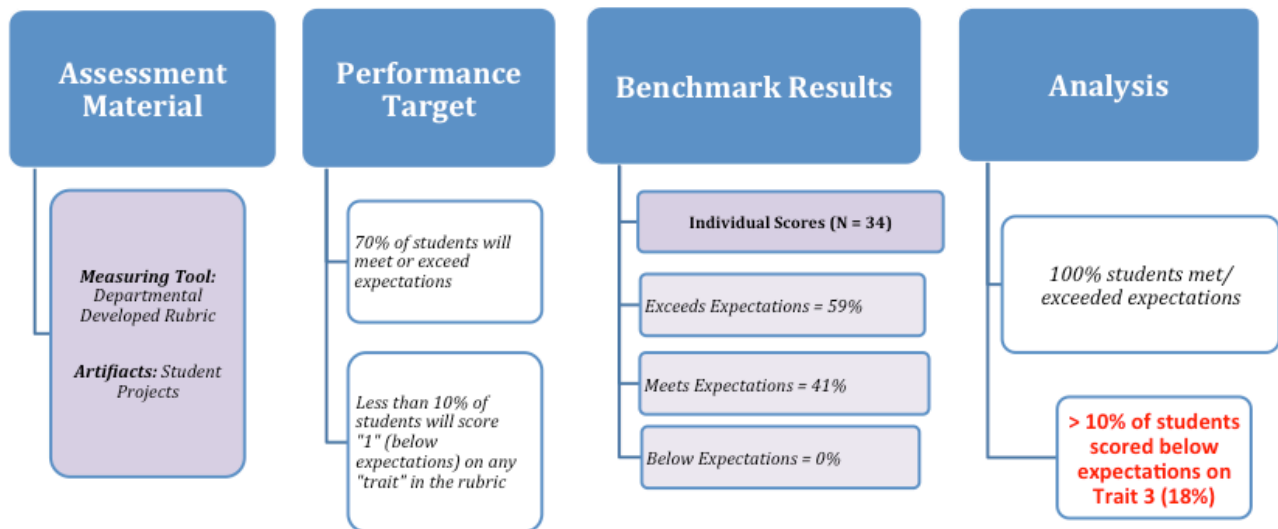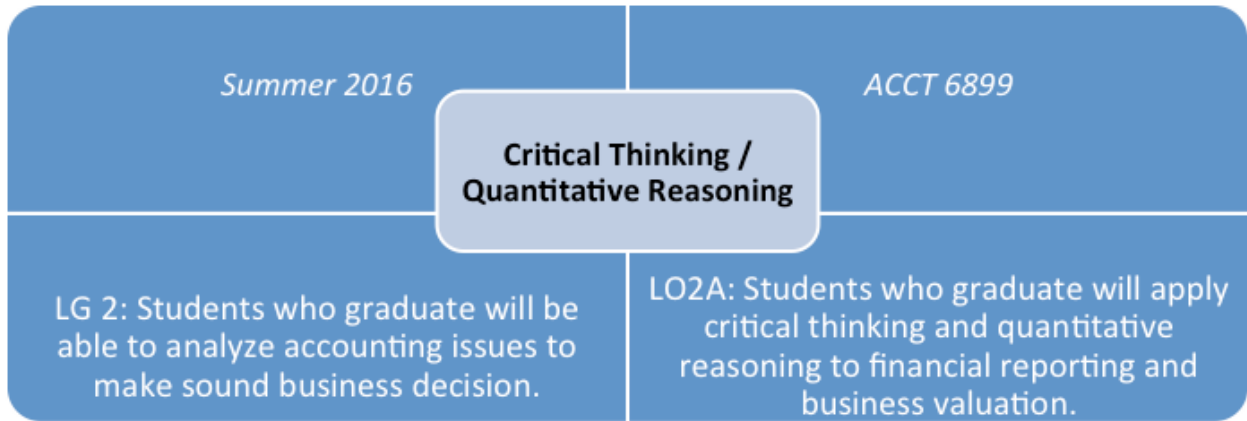| Research, Competition & Strategy	Profitability Analysis	Risk Analysis	Application of Valuation Model
3%	6%	18%	15%
32%	47%	32%	85%
65%	47%	50%	

■ Exceeds   ■ Meets   ■ Below

Conclusions:

Overall, students are meeting proficiency targets for learning objective 2A: Critical Thinking/ Quantitative Reasoning and performed very well. One area highlighted for suggested improvement remains to be Trait#2: Profitability Analysis, the same area highlighted in the last assessment report.

APPENDIX

One-Page Summaries

Learning Goal 2: One-Page Assessment Summary

Summer 2016

ACCT 6899

Critical Thinking / Quantitative Reasoning

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

LO2A: Students who graduate will apply critical thinking and quantitative reasoning to financial reporting and business valuation.

Assessment Material

Measuring Tool: Departmental Developed Rubric

Artifiacts: Student Projects

Performance Target

70% of students will meet or exceed expectations

Less than 10% of students will score "1" (below expectations) on any "trait" in the rubric

Benchmark Results

Individual Scores (N = 34)

Exceeds Expectations = 59%

Meets Expectations = 41%

Below Expectations = 0%

Analysis

100% students met/ exceeded expectations

> 10% of students scored below expectations on Trait 3 (18%)

End of Report