

ASSESSMENT REPORT

California State University East Bay
College of Business and Economics

Summary

Program	MS in Accountancy (MSA) Program
Learning Goal	1 - Students who graduate will be knowledgeable in financial accounting and reporting standards.
Learning Objective	1A - Students graduating with a Master of Science in Accountancy will be able to demonstrate knowledge of U.S. and international financial reporting standards and auditing standards for corporate financial reporting and attestation.
Rubric	Used to assess student work or artifact. Available at AOL website and end of report.
Assessed Course(s)	ACCT 612 Financial Reporting and IFRS II
Assessment Date(s)	Fall 2018
Artifacts Archival	Rubric score sheets saved.
Performance Targets	Over 70% of students will score above 75% proficiency benchmark.
Results to Targets	64% of student overall scores meet the 75% proficiency benchmark. 44% of student overall scores exceed or meet expectations.

Assessment Results Table(s):

- The data inside the table list the number and percentage of students reaching each proficiency benchmark.
- The percentage of students scoring below expectations is highlighted in **green**.
- The bottom row of the first table shows the percentage of students meeting or exceeding expectations and is highlighted in **yellow**.

Results

Proficiency Benchmark	Number/Percentage of Students
Score above 75% Benchmark	16
<i>Percentage</i>	64.0%
Score below 75% Benchmark	9
<i>Percentage</i>	36.0%
<i>Total Number of Students</i>	25
<i>Percentage</i>	100%
Meets or Exceeds	64.0%

Overall Score	Number/Percentage of Students
Exceeds Expectation (>=90)	3
<i>Percentage</i>	12.0%
Meets Expectation (>=80)	8
<i>Percentage</i>	32.0%
Below Expectation (<80)	14
<i>Percentage</i>	56.0%
<i>Total Number of Students</i>	25
<i>Percentage</i>	100%
Meets or Exceeds	44.0%

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Foundation Knowledge Rubrics

LO1A: Foundation Knowledge (Using Exam)				
		Goal 1: Students who graduate will be knowledgeable in financial accounting and reporting standards.		
		Objective 1A: Demonstrate knowledge of U.S. and international financial reporting standards and auditing standards for corporate financial reporting and attestation.		
Criteria Options				
Traits		(6-8) Exceeds Expectations	(3-5) Meets Expectations	(0-2) Below Expectations
Method Option #1:	<i>Score on Major Field Test</i>	69th percentile of the national distribution or above on the entire test (or about half a standard deviation above the mean) AND 50th percentile or above on ALL subject sub scores	30th percentile of the national distribution or above on the entire test AND 20th percentile or above on ALL subject sub scores.	All others.
Method Option #2:	<i>Score on Major Field Test</i>	Benchmarks of 80% were applied to highlight students' scores that show the percentage of students exceeding the selected benchmark by general earning outcome. (The target set is that at least 50% of students will be above the 70% - Meets plus Exceeds - benchmark for Foundation Knowledge.)	Benchmarks of 70% were applied to highlight students' scores that show the percentage of students exceeding the selected benchmark by general earning outcome. (The target set is that at least 50% of students will be above the 70% - Meets plus Exceeds - benchmark for Foundation Knowledge.)	All others.
Method Option #3: this method is used	<i>Score on Major Field Test</i>	86% to 100% Exam Questions Correct	70% to 85% Exam Questions Correct	Below 70% Exam Questions Correct

End of Report