ASSESSMENT REPORT

California State University East Bay

College of Business and Economics

Summary

Program	MS in Accountancy (MSA) Program
Learning Goal	Students who graduate will be able to analyze emerging accounting issues and to make informed decisions.
Learning Objective 2A	Students graduating with a Master of Science in Accountancy will be able to develop critical thinking and quantitative reasoning for financial reporting and business valuation.
Rubric	Used to assess student work or artifact. Available at AOL website and end of report.
Assessed Course(s)	ACCT 693 MSA Capstone Project
Assessment Date(s)	Summer 2020
Artifacts Archival	Rubric score sheets saved.
Performance Targets	At least 80% of student overall scores will meet expectations on overall rubric score.
Results to Targets	100% of student overall scores meet or exceed expectations on overall rubric score.

Assessment Results Table(s)

- The top row lists each trait from the learning objective rubric.
- The first column shows the possible scores given to each student.
- The data inside the table lists the number and percentage of students recording each score for each trait.
- The percentage of student scoring below expectations for each trait highlighted in green.
- The bottom two rows show the percent of students meeting or exceeding expectations for each trait and the percentage of student overall scores meeting or exceeding expectations highlighted in yellow.

Results combined from on ground and online sections

	Trait 1: Research Competitive Environment & Company Strategy	Trait 2: Profitability Analysis	Trait 3: Profitability Analysis	Trait 4: Application of Valuation Model
Exceeds Expectation (6-8)	16	15	15	19
Percentage	80%	75%	75%	95%
Meets Expectation (3-5)	4	5	5	1
Percentage	20%	25%	25%	5%
Below Expectation (0-2)	0	0	0	0
Percentage	0%	0%	0%	0%
Total N	20	20	20	20
Percentage	100%	100%	100%	100%
Meets or Exceeds by Trait	100%	100%	100%	100%
Overall Meets or Exceeds	100%			

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Critical Thinking/Knowledge Rubrics

LO2A: Critical Thinking/Knowledge Competency				
Goal 2:		Students who graduate will be able to analyze emerging accounting issues and to make informed decisions.		
Objective 2A:		Students graduating with a Master of Science in Accountancy will be able to develop critical thinking and quantitative reasoning for financial reporting and business valuation.		
Traits		**(6-8) Exceeds Expectations**	**(3-5) Meets Expectations**	**(0-2) Below Expectations**
Trait #1	***Research Business Products, Mgmt, Competitive Environment & Company Strategy***	Comprehensive research and write-up on the selected company's business, its industry's economic characteristics and the company's key strategies. Provides superior insights into the selected company's competitive strength.	Adequate research and write-up on the selected company's business, its industry's economic characteristics and the company's key strategies. Provides adequate insights into the selected company's competitive strength.	Deficient research and write-up on the selected company's business, its industry's economic characteristics and the company's key strategies. Deficient in providing insights into the selected company's competitive strength.
Trait #2	***Profitability Analysis***	Profitability analysis covering time series, cross section and all levels is comprehensive, thorough and extremely well done. Analysis leads to Insightful conclusions on its profitability when compared to industry and competitors.	Profitability analysis covering time series, cross section and all levels is complete and adequate. Analysis leads to adequate conclusions on its profitability when compared to industry and competitors.	Profitability analysis covering time series, cross section and all levels is incomplete and poorly done. Analysis leads to poor conclusions on its profitability when compared to industry and competitors.
Trait #3	***Risk Analysis***	Risk analysis covering time series, cross section and all types of risk is comprehensive, thorough and extremely well done. Analysis leads to Insightful conclusions on its risk when compared to industry and competitors.	Risk analysis covering time series, cross section and all types of risks is complete and adequate. Analysis leads to adequate conclusions on its profitability when compared to industry and competitors.	Risk analysis covering time series, cross section and all types of risk is incomplete and poorly done. Analysis leads to poor conclusions on its profitability when compared to industry and competitors.
Trait #4	***Application of Valuation Model***	Computing free cash flows and applying the Cash-Flow-Based model to determine a firm's value are extremely well done. Valuation results lead to insightful recommendation on investment.	Computing free cash flows and applying the Cash-Flow-Based model to determine a firm's value are done adequately. Valuation results lead to good recommendation on investment.	Computing free cash flows and applying the Cash-Flow-Based model to determine a firm's value are poorly done. Valuation results lead to poor recommendation on investment.

End of Report