

## ASSESSMENT REPORT

California State University East Bay  
College of Business and Economics

### Summary

Program	MS in Accountancy (MSA) Program
Learning Goal	3 - Students who graduate will be able to assume professional responsibilities and be ethical.
Learning Objective	3A - Students graduating with a Master of Science in Accountancy will be able to illustrate the knowledge of accountants' professional ethics standards and assess them in business situations.
Rubric	Used to assess student work or artifact. Available at AOL website and end of report.
Assessed Course(s)	ACCT 621 Accountants' Ethics and Professional Responsibilities
Assessment Date(s)	Fall 2019
Artifacts Archival	Rubric score sheets saved.
Performance Targets	At least 80% of students will meet expectations on overall rubric score.
Results to Targets	97.0% of student overall rubric score meet or exceed expectations.

### 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 list the number and percentage of students' scoring for each trait.
- The percentage of students scoring below expectations for each trait is highlighted in green.
- The bottom two rows show the percentage of students meeting or exceeding expectations for each trait and the percentage of student overall scores meeting or exceeding expectations (highlighted in yellow).

### Results

	Trait 1: Identifies Ethical Violations	Trait 2: Analyzes Consequences of Ethical Violations	Trait 3: Consider Stakeholders (including self-reflection)
Exceeds Expectation (6-8)	14	14	21
<i>Percentage</i>	63.6%	63.6%	95.5%
Meets Expectation (3-5)	7	7	1
<i>Percentage</i>	31.8%	31.8%	4.5%
Below Expectation (0-2)	1	1	0
<i>Percentage</i>	4.5%	4.5%	0.0%
<i>Total Number of Students</i>	22	22	22
<i>Percentage</i>	100%	100%	100%
Meets or Exceeds by Trait	95.5%	95.5%	100.0%
Overall Meets or Exceeds	97.0%		

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### Ethics Rubrics

LO3A: Ethics				
		<b>Goal 3:</b> Students who graduate will be able to assume professional responsibilities and be ethical.		
		<b>Objective 3A:</b> Illustrate the knowledge of accountants' professional ethics standards and assess them in business situations.		
Traits		(6-8) Exceeds Expectations	(3-5) Meets Expectations	(0-2) Below Expectations
Trait #1	<b><i>Identifies Ethical Violations</i></b>	Identifies and describes the codes/regulations that were violated for all of the cases	Identifies the codes/regulations that were violated for most of the cases	Has identified little or none of the codes/regulations that were violated
Trait #2	<b><i>Analyzes Consequences of Ethical Violations</i></b>	Clearly describes the consequences of the ethical violations for all of the cases	Clearly describes the consequences of the ethical violations for most of the cases	Has little or no idea of the consequences of the ethical violations
Trait #3	<b><i>Consider Stakeholders (including self-reflection)</i></b>	Describes in detail at least two specific outcomes of how the cases and outcomes have affected stakeholders in society (including self)	Describes in detail at least one specific outcome of how the cases and outcomes have affected stakeholders in society (including self)	Describes in vague wording how the cases and outcomes have affected stakeholders in society (including self)

End of Report