

San Diego State University

Detailed Assessment Report 2016-2017 CBA Accountancy, MSA

As of: 5/12/2017 09:04 AM PST

Program Mission

The Charles W. Lamden School of Accountancy prepares accounting professionals to help shape the global business environment.

The mission was developed through the coordinated efforts of the faculty and the school's advisory board. This process included comparison to university and college missions for consistency. Faculty approved the most recent version of the mission in Fall 2016. The advisory board reviewed, revised and approved the mission statement in Fall 2016.

Program Learning Goals

PLG 1: Demonstrate communication skills.

Demonstrate group and interpersonal skills.

PLG 2: Demonstrate group and interpersonal skills.

Demonstrate group and interpersonal skills.

PLG 3: Apply ethical judgment.

Apply ethical judgment.

PLG 4: Use relevant research tools.

Use relevant research tools.

PLG 5: Solve unstructured problems using critical thinking and technical skills.

Solve unstructured problems using critical thinking and technical skills.

PLG 6: Demonstrate an understanding of a global and international perspective.

Demonstrate an understanding of a global and international perspective.

Degree Learning Outcomes / Objectives, with Any Associations and Related Measures, Benchmarks, Findings, and Closes the Loop

DLO 1: 1.1 Communicate analysis of decisions and information.

Students will compare, contrast, interpret, or criticize accounting and business decisions and information using professional business communication.

Connected Document

[MSA Curriculum Map](#)

Related Measures

M 1: Archived Annual Assessment Reports, 2007 - 2011

Annual reports were produced starting in 2007 that reported assessment efforts including findings of assessed learning outcomes and action plans/loop closing for the given year. In 2012 SDSU began using WEAVE to report this information and annual written reports were no longer produced. All assessment efforts beginning in 2012 are reported as cycles in WEAVE. The annual reports from 2007 - 2011 are archived in the WEAVE Document Repository and linked here. Benchmarks and Findings listed below are empty in WEAVE as all information for 2007 - 2011 is found in the annual reports.

Source of Evidence: Existing data

Connected Documents

[MSA - 2007 Annual Report](#)

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[MSA - 2011 Annual Report](#)

M 2: MSA SLO 1.1 Student Communications

The assignment used for this analysis was students' oral presentation of their individual position paper for Acc790. Acc790 is the required capstone course for the MSA program and is taken in students' final semester.

The following instructions were provided for the assignment:

You must make a professional quality presentation of your position paper for the class. The presentation should last no more than 15 minutes, followed by an approximately 5 minute question and answer session. The presentation should cover the major sections of the position paper as prescribed in Appendix C of the course syllabus. Scores will be determined based on an evaluation of the quality of the presentation using the *Presentation Evaluation Rubric*. The *Presentation Evaluation Rubric* was made available to students at the beginning of the semester and was used to evaluate team presentations the students completed prior to their individual paper presentation. For analysis, the performance on the rubric was classified as follows: 100%= Exceeds Expectations, 90-80%= Meets Expectations, 70-60%=Fails to Meet Expectations.

The sample for this analysis includes all 50 students that successfully completed Acc790 in Spring 2012.

Source of Evidence: Presentation, either individual or group

Benchmarks:

The benchmark was 70% of students meet or exceed expectations.

Finding (2013-2014) - Benchmarks: Met

Assignment and Instrument Administration

The assignment used for this analysis was a written case analysis essay exam in ACCTG 790 Case Studies in Accounting Practice. ACCTG 790 is the required capstone course for the MSA program and is taken in students' final semester.

The essay exam was written in-class and accounted for 25% of the course grade. This was the final case exam given during the semester. The essays were evaluated using the *Analysis Essay Rubric* developed specifically for ACCTG 790. The case exam assignment and rubric are attached to this report.

The *Analysis Essay Rubric* is made available to students at the beginning of the semester and used to evaluate the 10 case analysis essays submitted prior to completing the final case exam used for this assessment. Performance feedback on all 10 prior case analysis essays was provided to the students based on the rubric. For this assessment analysis, performance on the rubric was classified as follows:

Performance	Rubric Score
Exceeds Expectations	100%
Meets Expectations	80-90%
Fails to Meet Expectations	<80%

Sample

The sample for this analysis includes all 46 students that successfully completed ACCTG 790 in Fall 2013.

Results

The table below presents the results of the student learning outcome assessment:

OUTCOME	ANALYSIS ESSAY RUBIC											
	Total		Format and Presentation		Facts and Position		Evidence and Analysis		Recommendations and Actions		Style, Grammar, and Usage	
	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%
Exceeds Expectations	0	0%	36	78%	11	24%	6	13%	2	4%	12	26%
Meets Expectations	46	100%	10	22%	34	74%	36	78%	35	76%	32	70%
Fails to Meet Expectations	0	0%	0	0%	1	2%	4	9%	9	20%	2	4%
Total	46	100%	46	100%	46	100%	46	100%	46	100%	46	100%

The results indicate that 100% of students met expectations, and at least 80% of students met or exceeded expectations in all subcategories of the presentation evaluation rubric. However, note that the highest percentage of students failing to meet expectations (20%) was in the Recommendations and Actions subcategory. The results of this analysis were provided to the LSA Graduate Committee. No loop-closing activities are warranted at this time.

Finding (2011-2012) - Benchmarks: Met

The results indicate that more than 90% of the students met or exceeded expectations in all subcategories of the presentation evaluation rubric. The results were provided to the SOA Graduate Committee. Based on the results there were no recommendations for loop closing activities.

DLO 2: 2.1 Demonstrate team decision making skills.

2.1 Students will actively participate in team decision-making, demonstrating skills with

meaningful contributions to team decision making.

Connected Document

[MSA Curriculum Map](#)

Related Measures

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M 3: MSA SLO 2.1 Team Peer Evaluation Rubric used in Acc 675, Advanced Acctg Info. Systems

The assignment used for this analysis was students' peer evaluations associated with the third required team project for the semester in Acctg 675. Acctg 675 is an advanced accounting information systems course for the MSA program and is typically taken in the students' final semester. The Team Peer Evaluation was made available to students at the beginning of the semester and was used to evaluate team interaction for each of the three team projects required for the course. This measurement instrument is in the WEAVE documents folder as MSA SLO 1.2 Team Peer Evaluation rubric. The rubric evaluated student performance on four dimensions using a seven-point scale (1 = extremely low to 7 = extremely high). Each student rates themselves and the other team members. The completion and submission of the peer evaluation was confidential (i.e., students were not shown other team member ratings). Performance on the rubric was classified as follows for this analysis: 6-7 = Exceeds Expectations, 3-5 = Meets Expectations, and 1-2 = Fails to Meet Expectations.

Source of Evidence: Project, either individual or group

Benchmarks:

The benchmark was 70% of students meet or exceed expectations.

Finding (2012 - 2013) - Benchmarks: Met

Sample:

The sample for this analysis includes all 16 students that successfully completed Acctg 673 in Fall 2012.

Since students completed the peer evaluation form for themselves and their team members, the self-evaluation scores were excluded from the analysis. The average of the other team members' scores were used as the performance measure for each item in the peer evaluation form.

Results:

The results of each are the 4 areas assessed on the rubric are as follows. (1) Effort Toward Accomplishing Tasks: 100% Exceeded Expectations. (2) Commitment to Team Performance: 100% Exceeded Expectations. (3) Participation and Interaction: 88% Exceeded Expectations, and 12% Met Expectations. (4) Use of Time and Resources: 100% Exceeded Expectations.

The results indicated that 100% of the students met or exceeded expectations in each of the four subcategories of the peer evaluation form. The results of this analysis were provided to the SOA Graduate Committee. Based on the results no loop closing activity is suggested at this time.

DLO 3: 3.1 Apply ethical judgment.

3.1 Students will apply ethical judgment and professional standards in analyzing situations and formulating

accounting and business decisions.

Connected Document

[MSA Curriculum Map](#)

Related Measures

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M 4: MSA SLO 3.1 Ethics used in Accounting for Ethics Course

Assignment and Instrument Administration

The assignment for this analysis was a set of accounting ethical cases where the student were required to evaluate multiple ethical situations as they applied to CPAs. The students were asked to answer a 10 multiple choice questions on ethics from 4 vignettes. There was an expectation that the graduate students average score on each question should be 70% or more.

Sample

The sample for this analysis is taken from all MSA (221909) and BMACC (221912) students enrolled in Acctg 596 Ethics for Accountants in the Spring 2013 and Summer 2013. Forty-nine student complete this instrument.

Source of Evidence: Standardized test of subject matter knowledge

Benchmarks:

There is an expectation that the graduate students average score on each question should be 70% or more.

Finding (2012 - 2013) - Benchmarks: [Met](#)

Goal 3 – Ethical Reasoning

Distinguish and analyze ethical problems that occur in business and society, and choose and defend ethical solutions.

SLO 3.1: Explain the various ethical dimensions of business decision making.

SLO 3.2: Explain the role of various affected parties in business decision making.

SLO 3.3: Assess the ethics of decision alternatives using different ethical decision rules.

SLO 3.4: Apply ethical decision-making rules to cases drawn from various business sub-disciplines.

SLO 3.5: Apply ethical rules, theories and regulatory guidelines to the practice of public, private and tax accounting; understand the need for professional integrity and objectivity.

Assignment and Instrument Administration

The assignment for this analysis was a set of accounting ethical cases where the student were required to evaluate multiple ethical situations as they applied to CPAs. The students were asked to answer a 10 multiple choice questions on ethics. There was an expectation that the graduate students average score on each question should be 70% or more.

Sample

The sample for this analysis is taken from all MSA (221909) and BMACC (221912) students enrolled in Acctg 596 Ethics for Accountants in the Spring 2013 and Summer 2013. Forty-nine student complete this instrument. The average score on each question shown in the table below.

	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10
No. Correct	36	10	35	42	34	44	36	29	35	48
Percent Correct	73%	20%	71%	86%	69%	90%	73%	59%	71%	98%

Since question 2 was missed by 80 percent of the students, it seemed to be a confusing question to the students and therefore we discarded it. After it was discarded the mean score becomes 6.8/9 (75.5 percent). Therefore, 78 percent (38/49) of the students had a score which meet our expectations and 22 percent of the students did not meet expectations for a graduate student. It appears from examining the data that many the 22% who fail to get 70% just "blew off" the assessment questions. There were no points assigned to this exercise so they did not take it seriously.

The results indicate that 78% of students met our expectations on the ethics evaluation form, *thus the learning objectives of Goal 3 are being met*. No loop closing activity is suggested at the time. The results of this analysis were provided to the SOA Graduate Committee.

DLO 4: 4.1 Demonstrate use of relevant research tools.

4.1 Students will use relevant research tools and academic/professional literature to analyze or take a position in accounting and business situations.

This SLO was established in 2011.

Connected Documents

[MSA Curriculum Map](#)
[Research Rubric](#)

Related Measures

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M 5: MSA SLO 4.1 Research

Written Assignment

Source of Evidence: Written assignment(s), usually scored by a rubric

Benchmarks:

70% of students should meet expectations.

[Finding \(2013-2014\) - Benchmarks: Met](#)

Assignment and Instrument Administration

The instrument used for this analysis was a written research tax case in ACCTG 650 Tax Research. ACCTG 650 is a required course for all MSA students in the tax specialization.

The student written research cases were assessed using the Research Project Rubric prepared by CSU Fullerton. Scores range as presented in the table below

Performance	Correct Responses
Excellent	5
Good	4
Acceptable	3
Poor	2
Very Poor	1

Scores for each of the 6 dimensions (Research Question, Analysis, Synthesis, Documentation, Research resources, and Conclusion) were averaged for each student.

The case accounted for a significant portion of the final grade. Students appear to have taken their performance seriously on the assignment.

Sample

The sample for this analysis includes 10 students that took ACCTG 650 in Spring 2013.

Results

The table below presents the results of the student learning outcome assessment:

Performance	Correct Responses	Total	%
Exceeds Expectations	4.5 - 5	2	20%
Meets Expectations	3-4.5	6	60%
Fails to Meet Expectations	Less than 3	2	20%
Total		10	100%

The benchmark set for this instrument was 70% meet or exceed. The results indicate that 80% students met or exceeded expectations on the average across the six dimensions; only 20% students failed to meet expectations.

The results of this analysis were provided to the SOA Graduate Committee.

Connected Document

[Research Rubric](#)

DLO 5: 5.1 Demonstrate problem solving with critical thinking and technical skills.

5.1 Students will address unstructured problems in the areas of accounting information systems, financial reporting, or taxation. Unstructured problem solving involves using discipline-specific technical knowledge and skills to anticipate issues, formulate hypotheses, develop conclusions, or recognize the strategic role of accounting in business organizations and society.

Connected Document

[MSA Curriculum Map](#)

Related Measures

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M 6: MSA SLO 5.1 Tax - embedded questions

The instrument used for this analysis was two embedded questions from the students' final exam for Acc659 (Accounting for Income Taxes). Acc657 (Acc657 starting in Spring 2013 is a specialized elective course for the MSA program that involves the accounting for income taxes on the financial statements. Although not required it is frequently taken later in the students' program.

Question "one" of the assessment involved preparing Excel schedules that support a tax provision calculation. The core elements examined for the assessment include: (1) ability to identify and properly treat an NOL, (2) identification and adjustment for various temporary differences, (3) identification and adjustment for the proper tax

versus book accrual for executive bonuses, and (4) calculation of a current income tax payable and deferred income tax expense for a Federal and two state jurisdictions. As a result, the students were placed in a position to calculate taxable income using federal pretax book income as the starting point and identify all relevant permanent and temporary tax differences.

Question "two" asked the students to describe the process for calculating a tax provision under ASC740 and to provide 4 exceptions to the general principles of ASC740.

Both questions are in documents as MSA SLO 5.1 measure in Acc657.

Performance was rated based on an equal weighted blend of the students' responses to each of the questions. Each question was graded from 1-4 (4 highest and 1 lowest). Results were assessed based on 7-8 Exceeds Expectations, 5-6 Meets Expectations, and <5 Fails to Meet Expectations.

The sample for this analysis was 30 students randomly selected from students in ACC659 in Spring 2012.

Source of Evidence: Standardized test of subject matter knowledge

Benchmarks:

The benchmark set for this instrument was 70% meet or exceed expectations.

Finding (2011-2012) - Benchmarks: Met

The results indicate that 12 students exceeded expectations for the two questions (40%), 15 students met expectations for the two questions (50%), and 3 students failed to meet expectations for the two questions (10%). Thus, 90% of the students met or exceeded expectations for the two questions, and the benchmark of 70% was met. The results were provided to the SOA Graduate Committee. Based on the results there were no recommendations for loop closing activities.

M 7: MSA SLO 5.1 Financial Acctg

The measurement instrument was a project in Acc 663, entitled "Business Environment and Current Policy Analysis." Students selected a public company and used the most recent annual financial report to identify items for each element of SWOT analysis: Strength, Opportunities, Threat, and Weakness. At the end of each item, students indicated the page number of the financial reporting where it is explained. If the students agreed with the firm, they put a "T" at the end of each line. If they disagreed, they put "F" and explained why they thought so. Students were assessed by their weighted level of understanding (.2), consistency(.4), correctness(.2), and justification(.2), with a total SWOT score that could range from 0 to 5. Students will exceed expectations if their score ranges from 4.0 to 5.0, will meet expectations if they score greater than or equal to 3.0, and will not meet expectations if they score less than 3.0.

Source of Evidence: Project, either individual or group

Benchmarks:

The benchmark for the Financial Accounting Project involving SWOT analysis is 70% of students meeting expectations.

Finding (2012 - 2013) - Benchmarks: Met

32 students in Acc663 in Fall 2012 participated in the SWOT project. 41% of the students exceeded expectations, with a SWOT score greater than or equal to 4. 81% of the students met expectations, with a SWOT score greater than or equal to 3. 19% of the students did not meet expectations, with a SWOT score less than 3. Since 81% of the students met expectations, the benchmark was met for SLO 5.1. The results were reported to the SOA Graduate Curriculum Committee. Based on the results, no loop closing activities were recommended.

M 8: MSA SLO 5.1 AIS

The instrument used for this analysis was a database design problem assignment based on a case study around business process in ACCTG 673

Source of Evidence: Project, either individual or group

Connected Document

[Assignment SLO 5.1 AIS](#)

Benchmarks:

70% of students are expected to meet expectations.

Finding (2013-2014) - Benchmarks: Met

Assignment and Instrument Administration

The instrument used for this analysis was a database design problem assignment based on a case study around business process in ACCTG 673. ACCTG 673 is a required course for all MSA students pursuing a specialization in AIS.

This assignment was a significant portion of the grade for the course. Students appear to have taken their performance seriously.

Sample

The sample for this analysis includes 16 students that took ACCTG 673 in Fall 2013.

Results

The table below presents the results of the student learning outcome assessment:

	<i>Does Not Meet Expectations</i>	<i>Meets Expectations</i>	<i>Exceeds Expectations</i>	<i>% Meet and Exceed</i>
Applied technical skills to appropriate business question (understands the business application.)		7	9	100%
Completed the technical task successfully	4	8	4	75%

The benchmark set for this instrument was 70% meet or exceed. The results indicate that 100% students met or exceeded expectations for applying the technical skills. 4 students (25%) failed to complete the technical task successfully.

Connected Document

[Assignment SLO 5.1 AIS](#)

DLO 6: 6.1 Demonstrate an understanding of a global and international perspective.

6.1 Students will comprehend an international perspective and appreciate the significance of diversity and cultural differences in the global business environment

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