

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**OUTCOMES ASSESSMENT PLAN**  
**DEPARTMENT OF ADMINISTRATION**  
**CONCENTRATIONS IN ACCOUNTING, FINANCE, AND REAL ESTATE**  
**BACHELOR OF ARTS AND BACHELOR OF SCIENCE**

DEPARTMENTAL MISSION STATEMENT

To provide high-quality academic programs which will equip students with the necessary intellectual and social skills and a foundation of knowledge upon which to construct a successful career in Accounting, Finance or Real Estate.

GOALS AND OBJECTIVES:

The goals and objectives of the department are numbered and stated in the following pages. The three concentrations (Accounting, Finance, Real Estate) in the department differ mainly in the content knowledge of study. In terms of skills or competencies required for successful careers, the three concentration programs actually share a set of common goals and objectives. For simplicity of presentation, only Goal II dealing with professional knowledge competency is separated into three areas, all other goals are not separated because they are applicable to all the three concentration programs.

## I.

### 1. GOAL- Assessing incoming students into the Accounting Program

To assess the preparedness of incoming students to embark upon an accounting major. (This goal is not applicable to Finance and Real Estate Concentration because both do not have pre-requisites in lower division courses.

### 2. OBJECTIVES

Student will demonstrate basic skills required for successful completion of accounting program.

### 3. OUTCOMES CRITERIA (HOW WILL STUDENTS DEMONSTRATE OR COMPLETE THE OBJECTIVES?)

Students will demonstrate their knowledge of basic accounting by taking an exam at the beginning of ACCT 372 Intermediate Accounting (the first upper division course in accounting). A scoring of 60% of the questions will be considered as a minimum requirement for successful completion of accounting program.

### 4. ASSESSMENT METHODS AND MEASURES TO BE USED

Diagnostic exam on ACCT 211 & 212 to be taken at the beginning of ACCT 372. Exams will be graded objectively by machine. (on-line computer test is under consideration). A copy of the sample exam is attached as Appendix 1.

### 5. TIME FRAME (WHEN WILL THE ASSESSMENT BE DONE?)

At the first week of ACCT 372.

### 6. WHO WILL DO THE ASSESSMENT, COLLECT AND ANALYZE DATA?

The Instructor of ACCT 372 will administered the exam. Part of the result of the exam is automatically summarized by machine. Written comments by the instructor and the summary result will be forwarded to the Chair of Departmental Outcome Assessment Committee on Professional Knowledge and Career Preparation (consists of 5-6 faculty members rotated every year among faculty). The committee will meet in the fall quarter to discuss previous year's data and analysis.

### 7. TYPE OF FEEDBACK (DATA)

Exam scores for diagnostic exam, mean scores and instructor's written comments on the results of the exam. Individual students will be advised on his or her performance. Remedial learning materials will be suggested to the students.

### 8. HOW DATA WILL BE USED TO IMPROVE PROGRAM OR REVISE CURRICULA?

Data will tell preparedness of incoming accounting students; ill prepared students will be advised to study remedial materials. Feeding schools (community colleges) will also be advised of potential weakness in subject coverage.

## II - Accounting

### 1. GOAL- Professional knowledge as a foundation for lifelong learning

To provide students with technical knowledge and understanding of Accounting as a foundation for lifelong learning in the field.

### 2. OBJECTIVES

Students will achieve an understanding of concepts and applications in:

- (1) The preparation and interpretation of general purpose financial statements;
- (2) Appropriate procedures and techniques of auditing, review and compilations;
- (3) Basic cost concepts, including cost allocation, in the manufacturing and service industries;
- (4) Income tax concepts, laws and regulations, and computational procedures in individual taxation;
- (5) The use of technology in accounting information systems
- (6) International accounting problems in a diversified business environment.

### 3. OUTCOMES CRITERIA (HOW WILL STUDENTS DEMONSTRATE OR COMPLETE THE OBJECTIVES?)

Students will demonstrate their comprehension and application of technical concepts through two specific mechanisms:

- (1) Formative: embedded objective questions will be used in required concentration courses (ACCT 315, 344, 372, 373, 374, 426 and 440) to assess the students' progress on the required professional knowledge. A seventy percent of scoring on these embedded questions is considered as competent.
- (2) Summative: A diagnostic exit exam will be administered at the end of ACCT 440 (the last required concentration course) to assess the student's overall competency in professional knowledge. Scores of at least 70% on this exam is considered competent. A sample of the exam is attached as Appendix 2.

### 4. ASSESSMENT METHODS AND MEASURES TO BE USED

- (1) Embedded questions in the required concentration courses stated above.
- (2) Diagnostic exit exam as stated above.

### 5. TIME FRAME (WHEN WILL THE ASSESSMENT BE DONE?)

- (1) Embedded questions will be administered in junior and senior years
- (2) Diagnostic exam will be administered at the end of senior year.

### 6. WHO WILL DO THE ASSESSMENT, COLLECT AND ANALYZE DATA?

Instructors in the courses described above will administer the embedded questions and the diagnostic exam, collect the questions and the exam, summarize the results of the embedded questions and the diagnostic exam and forward the results to the Departmental Outcomes Assessment Committee on Professional Knowledge and Career Preparation for evaluation of potential weakness.

### 7. TYPE OF FEEDBACK (DATA)

Exam results graded by machine or instructors; test statistics prepared by machine or summarized by the instructor.

### 8. HOW DATA WILL BE USED TO IMPROVE PROGRAM OR REVISE CURRICULA?

- (1) Results on embedded questions will be provided to students, instructors will suggest any remedial study that is necessary.
- (2) Results from previous year's diagnostic exit exams will be reviewed in the fall quarter by the Outcomes Assessment Committee. The committee will determine the strengths and weaknesses in each concentration course, and to identify needs for changes in or improvements to the curriculum.

## II - Finance

### 1. GOAL- Professional knowledge a foundation for lifelong learning

To provide students with technical knowledge and understanding of Finance.

### 2. OBJECTIVES

Students will demonstrate:

- (1) Competence in the analysis and interpretation of financial statements, firm valuation and risk assessment;
- (2) Competence in understanding of the process and principles of financial asset management, and the theory of risk and return;
- (3) Competence in understanding investment objectives, the constraints and preferences of individual and institutional investors, both domestic and international, and the formulation of investment policy statements;
- (4) Competence in understanding and the analysis of basic characteristics of investment securities, the concept of yield and price determination, and the price risk implications of interest rate and purchasing power changes.

### 3. OUTCOMES CRITERIA (HOW WILL STUDENTS DEMONSTRATE OR COMPLETE THE OBJECTIVES?)

Students will demonstrate their comprehension and application of technical concepts through two specific mechanisms:

- (1) Formative: embedded objective questions will be used in required concentration courses (Fin 430, 432, 433, 435, 445) to assess the students' progress on the required professional knowledge. A seventy percent of score on these embedded questions is considered as competent performance.
- (2) Summative: A diagnostic exit exam will be administered at the end of Fin 445 (the last required concentration course) to assess the student's overall competency in professional knowledge. Scores of at least 70% on this exam is considered competent. A sample of the exam is attached as Appendix 3.

### 4. ASSESSMENT METHODS AND MEASURES TO BE USED

- (1) Embedded questions in the required concentration courses stated above.
- (2) Diagnostic exit exam as stated above.

### 5. TIME FRAME (WHEN WILL THE ASSESSMENT BE DONE?)

- (1) Embedded questions will be administered in junior and senior years
- (2) Diagnostic exam will be administered at the end of senior year.

### 6. WHO WILL DO THE ASSESSMENT, COLLECT AND ANALYZE DATA?

Instructors in the courses described above will administer the embedded questions and the diagnostic exam, collect the questions and the exam, summarize the results of the embedded questions and the diagnostic exam and forward the results to the Departmental Outcomes Assessment Committee for evaluation of potential weakness.

### 7. TYPE OF FEEDBACK (DATA)

Exam results graded by machine or instructors; test statistics prepared by machine or summarized by the Instructor

8. HOW DATA WILL BE USED TO IMPROVE PROGRAM OR REVISE CURRICULA?

- (1) Results on embedded questions will be provided to students, instructors will suggest any remedial study that is necessary.
- (2) Results from previous year's diagnostic exit exams will be reviewed in the fall quarter by the Outcomes Assessment Committee. The committee will determine the strengths and weaknesses in each concentration course, and to identify needs for changes in or improvements to the curriculum.

## II-Real Estate

1. GOAL- Professional knowledge as a inundation for lifelong learning.

To provide students with technical knowledge and an understanding of Real Estate.

### 2. OBJECTIVES

Students will demonstrate knowledge and comprehension of:

- (1) Real property and laws relating to ownership;
- (2) Tax implications of real estate ownership;
- (3) Valuation and appraisal of real property;
- (4) Financing of real estate;
- (5) Transfer procedures for property;
- (6) Real estate practice;
- (7) Brokerage responsibilities and functions.

### 3. OUTCOMES CRITERIA (HOW WILL STUDENTS DEMONSTRATE OR COMPLETE THE OBJECTIVES?)

Students will demonstrate their comprehension and application of technical concepts through two specific mechanisms:

- (1) Formative: embedded objective questions will be used in required concentration courses (Fin 380, 480, 485) to assess the students' progress on the required professional knowledge. A seventy percent of score on these embedded questions is considered as competent performance.
- (2) Summative: A diagnostic exit exam will be administered at the end of Fin 585 (the last required concentration course) to assess the student's overall competency in professional knowledge. Scores of at least 70% on this exam is considered competent.

### 4. ASSESSMENT METHODS AND MEASURES TO BE USED

- (1) Embedded questions in the required concentration courses stated above.
- (2) Diagnostic exit exam as stated above.

### 5. TIME FRAME (WHEN WILL THE ASSESSMENT BE DONE?)

- (1) Embedded questions will be administered in junior and senior years
- (2) Diagnostic exam will be administered at the end of senior year.

### 6. WHO WILL DO THE ASSESSMENT, COLLECT AND ANALYZE DATA?

Instructors in the courses described above will administer the embedded questions and the diagnostic exam, collect the questions and the exam, summarize the results of the embedded questions and the diagnostic exam and forward the results to the Departmental Outcomes Assessment Committee for evaluation of potential weakness.

### 7. TYPE OF FEEDBACK (DATA)

Exam results graded by machine or instructors; test statistics prepared by machine or summarized by the instructor.

### 8. HOW DATA WILL BE USED TO IMPROVE PROGRAM OR REVISE CURRICULA?

- (1) Results on embedded questions will be provided to students, instructors will suggest any remedial study that is necessary.
- (2) Results from previous year's diagnostic exit exams will be reviewed in the fall quarter by the Outcomes Assessment Committee on Professional Knowledge and Career Preparation. The committee will determine the strengths and weaknesses in each concentration course, and to identify needs for changes in or improvements to the curriculum.

### III.

#### 1. GOAL- Career preparation

To develop students who will be employed successfully in their chosen field.

#### 2. OBJECTIVES

Students will be adequately prepared to perform their job.

#### 3. OUTCOMES CRITERIA (HOW WILL STUDENTS DEMONSTRATE OR COMPLETE THE OBJECTIVES?)

- (1) Graduating seniors indicate satisfaction with their preparation in required skills for employment.
- (2) Employers rating on graduates' performance is satisfactory or acceptable.

#### 4. ASSESSMENT METHODS AND MEASURES TO BE USED

- (1) Graduating senior survey. A sample of the survey instrument is attached as Appendix 5.
- (2) Employer survey. A sample of the survey instrument is attached as Appendix 6.

#### 5. TIME FRAME (WHEN WILL THE ASSESSMENT BE DONE?)

- (1) Graduating seniors' surveys: at the end of the last three concentration courses ACCT 440, FIN 445, 585 in each quarter.
- (2) Employer surveys: every two years in Spring Quarter after tax season.

#### 6. WHO WILL DO THE ASSESSMENT, COLLECT AND ANALYZE DATA?

- (1) To maintain confidentiality, the graduating senior survey will be distributed, collected, and analyzed by the student association.
- (2) The employer survey will be administered, collected, and analyzed by the Departmental Outcomes Assessment committee on Professional Knowledge and Career Preparation.

#### 7. TYPE OF FEEDBACK (DATA)

Distribution statistics and comments to open-ended questions by students and employers.

#### 8. HOW DATA WILL BE USED TO IMPROVE PROGRAM OR REVISE CURRICULA?

In the Fall quarter, Departmental Outcomes Assessment Committee on Professional Knowledge and Career Preparation will review previous year's data, analyze trends, identify needed improvements and provide feedback to curriculum committee.

#### IV.

##### 1. GOAL- Critical Thinking Skills

To help students develop critical thinking skills, as they apply to accounting, finance or real estate.

##### 2. OBJECTIVES

Students will demonstrate the ability to use correct logic and inference, recognition of assumptions and extraneous information, reasoning and evaluation of arguments.

##### 3. OUTCOMES CRITERIA (HOW WILL STUDENTS DEMONSTRATE OR COMPLETE THE OBJECTIVES?)

(1) Formative: Students will complete essays and case analyses that require critical thinking skills in ACCT 315, 344, 372, FIN 430, 432, 433. Student performance will be evaluated using standardized scoring rubrics already developed (see Appendix 7). A score of "3" or above is considered satisfactory.

(2) Summative: Student will complete a senior project that requires critical thinking skills in ACCT 440, FIN445, FIN 585 (the last courses in the three concentrations). Student performance will be evaluated using standardized scoring rubrics already developed (see Appendix 7). A score of "3" or above is considered satisfactory.

##### 4. ASSESSMENT METHODS AND MEASURES TO BE USED

Faculty judgments of students' reasoning, using standardized rating forms. The forms contain 10 specific performance criteria to evaluate critical thinking. (see Appendix 7)

##### 5. TIME FRAME (WHEN WILL THE ASSESSMENT BE DONE?)

(1) Formative: junior year when the courses stated above are taken.

(2) Summative: senior year when the last required concentration course is taken.

##### 6. WHO WILL DO THE ASSESSMENT, COLLECT AND ANALYZE DATA?

(1) Formative: course instructors in the courses stated above.

(2) Summative: course instructor will rate the students' performance, prepare summary distribution statistics, forward the data to Departmental Outcomes Assessment Committee on Critical Thinking and Problem Solving. The committee will review previous year's data in the Fall quarter to analyze trends. A random sample (a minimum of 30 a year) of students' work will also be collected and evaluated by the committee members. The evaluation will be compared to instructor's in an effort to improve rating consistency.

##### 7. TYPE OF FEEDBACK (DATA)

(1) Formative: instructors' rating and comments on the individual student's work.

(2) Summative: Summary statistics of rating scores; committee report on trends and rating consistency.

##### 8. HOW DATA WILL BE USED TO IMPROVE PROGRAM OR REVISE CURRICULA?

(1) Formative: students will be provided with individual feedback for improvement.

(2) Summative: Committee reports will be forwarded to Curriculum committee and Chair to initiate needed improvement and to provide feedback to faculty concerned.

## V.

### 1. GOAL- Problem solving skills

To identify and solve accounting, finance or real estate problems and to implement problem solving activities with a commitment to quality improvement.

### 2. OBJECTIVES

Students will be able to:

- (1) Identify central problems) in a complex situation drawn from accounting, finance, or real estate practice;
- (2) Recognize multiple causal factors involved in a problem situation;
- (3) Use systematic thinking to analyze the problem including accounting, finance, or real estate theory and principles to address the problem;
- (4) Generate plausible alternative solutions;
- (5) Offer persuasive reasons and evidence in support of proposed solution; and
- (6) Adapt solutions to unexpected new information or changes in environment.

### 3. OUTCOMES CRITERIA (HOW WILL STUDENTS DEMONSTRATE OR COMPLETE THE OBJECTIVES?)

(1) Formative: Students will demonstrate initiative, creativity, and problem solving skills in class projects, case studies or assignments in ACCT 374, FIN 430, FIN 480. Student performance will be evaluated using standardized scoring rubrics already developed (see Appendix 8). A score of "Y" or above is considered satisfactory.

(2) Summative: Student will complete a senior project that requires problem solving skills in ACCT 440, FIN445, FIN 585 (the last concentration courses). Student performance will be evaluated using standardized scoring rubrics already developed (see Appendix 8). A score of "Y" or above is considered satisfactory.

### 4. ASSESSMENT METHODS AND MEASURES TO BE USED

Faculty judgments of students' reasoning, using standardized rating forms. The forms contain 8 specific performance criteria to evaluate problem solving. (see Appendix 8)

### 5. TIME FRAME (WHEN WILL THE ASSESSMENT BE DONE?)

- (1) Formative: junior year when the courses stated above are taken.
- (2) Summative: senior year when the last required concentration course is taken.

### 6. WHO WILL DO THE ASSESSMENT, COLLECT AND ANALYZE DATA?

- (1) Formative: course instructors in the courses stated above.
- (2) Summative: course instructor will rate the students' performance, prepare summary distribution statistics, forward the data to Departmental Outcomes Assessment Committee on Critical Thinking and Problem Solving. The committee will review previous year's data in the Fall quarter to analyze trends. Random sample (a minimum of 30 a year) of students' work will also be collected and evaluated by the committee members. The evaluation will be compared to instructor's in an effort to improve rating consistency.

### 7. TYPE OF FEEDBACK (DATA)

- (1) Formative: instructors' rating and comments on the individual student's work.
- (2) Summative: Summary statistics of rating scores; committee report on trends and rating consistency.

### 8. HOW DATA WILL BE USED TO IMPROVE PROGRAM OR REVISE CURRICULA?

- (1) Formative: students will be provided with individual feedback for improvement.
- (2) Summative: Committee reports will be forwarded to Curriculum committee and Chair to initiate needed improvement and to provide feedback to faculty concerned.

## VI.

### 1. GOAL- Ethical reasoning

To encourage the awareness of ethical values and professional responsibilities to society, and to provide students with the opportunity to develop ethical reasoning skill.

### 2. OBJECTIVES

Student will demonstrate ability to identify ethical issues and make well founded ethical judgments and decisions in the practice of accounting, finance, and real estate.

#### Professional Ethics and Community Responsibilities

Students are required to show evidence of sound character, and to abide by the code of ethics, standards of professional conduct, and the related rules, of the professional organizations pertinent to their chosen major. Appropriate professional behavior is more than mere observance of the letter of the law, requiring an attitude of responsibility to the public, client, employer and fellow coworkers. Specific objectives include:

Accounting- Students will demonstrate an understanding of the Code of Professional Conduct of the American Institute of Certified Public Accountants and the Code of Ethics of the Institute of Management Accountants.

Finance- Students will demonstrate an understanding of the Ethical Code of Finance Management Association.

Real Estate majors - Students will demonstrate an understanding of the Real Estate Commissioner's Regulations (2785) Ethics and Professional Conduct Code and the Code of Ethics and Standards of Practice of the National Association of Realtors.

### 3. OUTCOMES CRITERIA (HOW WILL STUDENTS DEMONSTRATE OR COMPLETE THE OBJECTIVES?)

- (1) Formative: students will demonstrate their ability to identify ethical issues and solve ethical dilemmas in class projects of ACCT344, 372, 426, FIN 432, 433. Student performance will be evaluated using standardized scoring rubrics already developed (see Appendix 9). A score of "Y" or above is considered satisfactory.
- (2) Summative: Student will complete a senior project that requires ethical reasoning skills in ACCT 440, FIN445, FIN 485 (the last concentration courses for this purpose). Student performance will be evaluated using standardized scoring rubrics already developed (see Appendix 9). A score of "3" or above is considered satisfactory.

### 4. ASSESSMENT METHODS AND MEASURES TO BE USED

Faculty judgments of students' reasoning, using standardized rating forms. The forms contain 7 specific performance criteria to evaluate ethical reasoning. (see Appendix 9)

### 5. TIME FRAME (WHEN WILL THE ASSESSMENT BE DONE?)

- (1) Formative: junior year when the courses stated above are taken.
- (2) Summative: senior year when the last required concentration course is taken.

### 6. WHO WILL DO THE ASSESSMENT, COLLECT AND ANALYZE DATA?

- (1) Formative: course instructors in the courses stated above.
- (2) Summative: course instructor will rate the students' performance, prepare summary distribution statistics, forward the data to Departmental Outcomes Assessment Committee on Critical Thinking and Problem Solving (5-6 persons, rotated every year among faculty). The committee will review previous year's data in the Fall quarter to analyze trends. A random sample (a minimum of 30 a year) of students' work will also be collected and evaluated by the committee members. The evaluation will be compared to instructor's in an effort to improve rating consistency.

#### 7. TYPE OF FEEDBACK (DATA)

- (1) Formative: instructors' rating and comments on the individual student's work.
- (2) Summative: Summary statistics of rating scores; committee report on trends and rating consistency.

#### 8. HOW DATA WILL BE USED TO IMPROVE PROGRAM OR REVISE CURRICULA?

- (1) Formative: students will be provided with individual feedback for improvement.
- (2) Summative: committee reports will be forwarded to Curriculum committee and Chair to initiate needed improvement and to provide feedback to faculty concerned.

## VII.

### 1. GOAL- Communication Skills

To reinforce students' communication skills (oral, written and presentation skills) as needed for survival in business and professional environments.

### 2. OBJECTIVES

Students will demonstrate oral, written and presentation skills, including graphic displays, to communicate financial and nonfinancial information, their analyses and recommendations.

### 3. OUTCOMES CRITERIA (HOW WILL STUDENTS DEMONSTRATE OR COMPLETE THE OBJECTIVES?)

- (1) Formative: students will write essays in which they demonstrate satisfactory writing skills (including understanding of grammar, argumentation and effective organization.) and make class presentations, in which they demonstrate their oral skills and ability to use personation aids, such as flip charts, overheads, slides or presentation software in ACCT315, 372, FIN 380, 433. Student performance will be evaluated using standardized scoring rubrics already developed (see Appendix 10 & 11). A score of "3" or 70% and above is considered satisfactory.
- (2) Summative: Student will complete a senior project that requires both writing and oral presentation skills in ACCT 440, FIN445, FIN 585 (the last concentration courses). Student performance will be evaluated using standardized scoring rubrics already developed (see Appendix 10 & 11). A score of "Y" or 70% and above is considered satisfactory.

### 4. ASSESSMENT METHODS AND MEASURES TO BE USED

Faculty judgments of students' reasoning, using standardized rating forms. The writing assignment evaluation forms contain 7 specific performance criteria to evaluate writing skill. (see Appendix 10) . The Oral Communication Rating Forms contain 19 specific performance criteria to evaluate oral presentation skills.

### 5. TIME FRAME (WHEN WILL THE ASSESSMENT BE DONE?)

- (1) Formative: junior year when the courses stated above are taken.
- (2) Summative: senior year when the last required concentration course is taken.

### 6. WHO WILL DO THE ASSESSMENT, COLLECT AND ANALYZE DATA?

- (1) Formative: course instructors in the courses stated above.
- (2) Summative: course instructor will rate the students' performance, prepare summary distribution statistics, forward the data to Departmental Outcomes Assessment Committee on Communication and Group Skills (5-6 persons, rotated every year among faculty). The committee will review previous year's data in the Fall quarter to analyze trends. A random sample (a minimum of 30 a year) of students' work will also be collected and evaluated by the committee members. The evaluation will be compared to instructor's in an effort to improve rating consistency.

### 7. TYPE OF FEEDBACK (DATA)

- (1)Formative: instructors' rating and comments on the individual student's work.
- (2) Summative: summary statistics of rating scores; committee report on trends and rating consistency.

### 8. HOW DATA WILL BE USED TO IMPROVE PROGRAM OR REVISE CURRICULA?

- (1) Formative: students will be provided with individual feedback for improvement.
- (2) Summative: committee reports will be forwarded to Curriculum committee and Chair to initiate needed improvement and to provide feedback to faculty concerned.

## VIII.

### 1 GOAL - Leadership and team skills

Student will develop leadership and team skills, and experience cooperative and/or collaborative learning techniques so that they may become effective business managers.

### 2. OBJECTIVES

- (1) Interpersonal skills: students should be able to work compatibly with group members, show good insight into other members' feel, and interact effectively with culturally and intellectually diverse people.
- (2) Leadership: students should be willingly to assume leadership role, explain clearly task when delegating, organize task and clearly specify goals, and encourage others to participate in creative ways.

### 3. OUTCOMES CRITERIA (HOW WILL STUDENTS DEMONSTRATE OR COMPLETE THE OBJECTIVES?)

- (1) Formative: students will demonstrate leadership and team skills by completing group projects in ACCT 441,444 FIN 432,433. Student performance will be evaluated using standardized scoring rubrics already developed (see Appendix 12). A score of "3" or above is considered satisfactory.
- (2) Summative: Employer and graduating senior survey as described under GOAL III. Employers and graduating seniors will be asked to evaluate how the program prepare students skills in this area.

### 4. ASSESSMENT METHODS AND MEASURES TO BE USED

- (1) Formative: Students will be evaluated by peer using standardized rating forms. The evaluation forms contain 15 specific performance criteria to evaluate interpersonal skills. (see Appendix 12).
- (2) Summative: Employer and Graduating Senior Survey contains items to evaluating students' performance in this area (see Appendix 5 and 6).

### 5. TIME FRAME (WHEN WILL THE ASSESSMENT BE DONE?)

- (1) Formative: Junior and Senior years when the courses stated above are taken.
- (2) Summative: Graduate Senior Survey in the last concentration courses; Employer Survey every two years in the Spring Quarter.

### 6. WHO WILL DO THE ASSESSMENT, COLLECT AND ANALYZE DATA?

- (1) Formative: Students will do the assessment, course instructors will collect the rating forms, prepare distribution statistics and forward the statistics to Departmental Outcomes Assessment Committee on Communication and Group Skills .
- (2) Summative: To maintain confidentiality, the graduating senior survey will be distributed, collected, and analyzed by the student association. The employer survey will be administered, collected, and analyzed by the Departmental Outcomes committee on Professional Knowledge and Career Preparation

### 7. TYPE OF FEEDBACK (DATA)

- (1) Formative: project grade and instructor's comments.
- (2) Summative: distribution statistics from the surveys.

### 8. HOW DATA WILL BE USED TO IMPROVE PROGRAM OR REVISE CURRICULA?

- (1) Formative: students will be provided with individual feedback for improvement.
- (2) Summative: distribution statistics from employer and student surveys, and summary statistics from course instructors will be reviewed by the Departmental Outcomes Assessment Committee on Communication and Group Skills. The Committee will report to Curriculum Committee and Chair of the Department to initiate needed improvement and to provide feedback to faculty concerned.

## IX.

### 1. GOAL- Information and computer literacy skills

The students are able to access, organize, and synthesize business and administration information from print and electronic sources.

### 2. OBJECTIVES

Students will demonstrate knowledge and effective use of at least one computer programs in each of the following areas:

- (1) Spreadsheet programs;
- (2) Data base management programs;
- (3) E-mail and Internet;
- (4) Nexis/Lexis, Disclosure or other data retrieval service; and
- (5) Software for accounting concentration; software for finance concentration; software for real estate concentration.

### 3. OUTCOMES CRITERIA (HOW WILL STUDENTS DEMONSTRATE OR COMPLETE THE OBJECTIVES?)

- (1) Formative: students will demonstrate their information management skills by successfully completing class projects required in ACCT 372, FIN 430 (Objectives 1 & 3), ACCT 374, FIN 432 (Objectives 3 & 4), ACCT 315, FIN433, 4805 (Objectives 2 & 5). Competency is defined as a rating of "Y" or above (satisfactory or average) on a standardized rating scale.
- (2) Summative: Students will demonstrate their information management skills by successfully completing class projects required in ACCT 440, FIN 445, 585 (the last courses in the three concentrations). Competency is defined as a rating of "3" or better on a standardized rating scale.

### 4. ASSESSMENT METHODS AND MEASURES TO BE USED

Successful completion of the required projects and faculty judgment on the quality of the projects using standardized rating scale when grading targeted projects. This area is also one the competencies evaluated by graduating seniors and employers in the two surveys described under GOAL III.

### 5. TIME FRAME (WHEN WILL THE ASSESSMENT BE DONE?)

- (1) Formatives: in junior or senior courses as stated above.
- (2) Summative: in the last required concentration courses as stated above.

### 6. WHO WILL DO THE ASSESSMENT, COLLECT AND ANALYZE DATA?

Faculty assigned to teach the designated course will evaluate the projects, summarize the results in distribution statistics, forward the collected data to the Departmental Outcome Assessment Committee on Communication and Group Skills. The committee will review previous year's data in each Fall quarter to assess student performance. A random sample (a minimum of 30 a year) of students' work will also be collected and evaluated by the committee members. The evaluation will be compared to instructor's in an effort to improve rating consistency.

### 7. TYPE OF FEEDBACK (DATA)

- (1) Formative: Project grade; evaluator' ratings and comments.
- (2) Summative: Instructors' summary statistics on student performance.

8. HOW DATA WILL BE USED TO IMPROVE PROGRAM OR REVISE CURRICULA?

- (1) Formative: Individual students will be provided with instructors' ratings and comments for improvement.
- (2) Summative: Annual distribution statistics will be analyzed for trend and to identify needed improvements.

If you have already completed the survey, please return this copy unmarked.

we need accounting majors who have completed most of their courses and are knowledgeable about the program to complete the survey. If you have not completed ACCT 372, 373, 374, 315, 344, 426, please do NOT complete the survey (you will get your chance to respond in another quarter).

### Accounting Program Outcomes Assessment Survey

The survey is composed of two sections: (1) structured item ratings, designed to produce benchmarks for future comparison, and (2) open-ended questions to allow candid responses about any aspect of the accounting and business administration program. There are no right or wrong answers to the questions. It is your own honest opinion that we seek. In order to secure the anonymity and confidentiality of responses, a student committee will gather, tabulate and write the outcomes report.

The following items concern competencies that should have been taught within the accounting program. This part of the survey only addresses whether the competencies were **actually taught**. You can respond about the quality of instruction in the open-ended questions. Please indicate your degree of agreement with the following statements by **CIRCLING** the appropriate number code (If you have not taken the specific course for a specialized competency, please mark NA, not applicable).

5 = strongly agree      4 = agree      3 = neither agree nor disagree      2 = disagree  
1 = strongly disagree      na = not applicable

The following topics were taught within my major:	strongly agree					Strongly disagree
1. Accounting cycle and preparation of financial statement	5	4	3	2	1	na
2. Generally accepted accounting principles for business organizations	5	4	3	2	1	na
3. Interpretation and analysis of financial statements	5	4	3	2	1	na
4. Cost determination and allocation	5	4	3	2	1	na
5. Budgeting process and cost control	5	4	3	2	1	na
6. Responsibility centers and performance evaluation systems	5	4	3	2	1	na
7. Tax rules from law and regulations	5	4	3	2	1	na
8. Tax consequences of business transactions	5	4	3	2	1	na
9. Preparation of income tax returns	5	4	3	2	1	na
10. Design and implementation of accounting information systems	5	4	3	2	1	na
11. Accounting software and application programs	5	4	3	2	1	na
12. Internal control procedures and evaluation	5	4	3	2	1	na
13. Auditing standards and quality control	5	4	3	2	1	na
14. Procedures for auditing, review, and compilation	5	4	3	2	1	na
15. Professional ethics and legal liability	5	4	3	2	1	na

How prepared do you feel to complete the following accounting/auditing tasks:

	very prepared			very unprepared		
16. I can prepare general-purpose financial statements	5	4	3	2	1	na
17. I can analyze financial statements to make business decisions	5	4	3	2	1	na
18. I can determine the cost of products or services	5	4	3	2	1	na

19.	I can prepare budgets for manufacturing and service industries	5	4	3	2	1	na
20.	I can prepare federal income tax returns	5	4	3	2	1	na
21.	I can identify tax consequences of business transactions	5	4	3	2	1	na
22.	I can evaluate internal control systems and make recommendations	5	4	3	2	1	na
23.	I can use accounting software to generate or analyze financial data	5	4	3	2	1	na
24.	I can apply appropriate auditing procedures and techniques	5	4	3	2	1	na
25.	I can use a computer to access, organize, and present information	5	4	3	2	1	na
26.	Overall, I can perform the tasks required in an entry level accounting job	5	4	3	2	1	na

27. The university general education (GE) courses are designed to develop basic skills and general knowledge for accounting majors. How well do they prepare you in the following skills or knowledge? How do the accounting courses reinforce those skills and knowledge?

	The GE Courses Prepare					The Accounting Courses Reinforce				
	Very well		not-at-all			very well		not-at-all		
a. Critical reasoning and arguing	5	4	3	2	1	5	4	3	2	1
b. Solving unstructured problems	5	4	3	2	1	5	4	3	2	1
c. Effective writing	5	4	3	2	1	5	4	3	2	1
d. Public speaking skills	5	4	3	2	1	5	4	3	2	1
e. Ethics issues and reasoning	5	4	3	2	1	5	4	3	2	1
f. Value of diversity	5	4	3	2	1	5	4	3	2	1
g. International exposure	5	4	3	2	1	5	4	3	2	1
h. Library research	5	4	3	2	1	5	4	3	2	1

28. If you were describing the accounting program to a friend, what would you say are the major strengths of the program?

29. If you were describing the accounting program to a friend, what would you say are **major areas that need improvement?**

30. What do you estimate your GPA was: In general courses? \_\_\_\_\_ In business core courses? \_\_\_\_\_  
In accounting courses? \_\_\_\_\_

**Thank you for your time and effort**



7. How effectively have our accounting graduates demonstrated an ability to apply computer technology to solve accounting problems? Not Observed

	Worst										Best	Observed
	1	2	3	4	5	6	7	8	9	10		0
<hr/>												
To be more effective, they would have to:												

8. How effectively have CSUSB accounting graduates demonstrated the potential to become future business leaders? Not Observed

	Worst										Best	Observed
	1	2	3	4	5	6	7	8	9	10		0
<hr/>												
To be more effective, they would have to:												

9. How effectively have CSUSB accounting graduates demonstrated an appreciation of diversity in the workforce and the potential to manage a diverse workforce? Not Observed

	Worst										Best	Observed
	1	2	3	4	5	6	7	8	9	10		0
<hr/>												
To be more effective, they would have to:												

10. How effectively have our accounting graduates demonstrated the potential to adapt to a changing business environment and continue to learn? Not Observed

	Worst										Best	Observed
	1	2	3	4	5	6	7	8	9	10		0
<hr/>												
To be more effective, they would have to:												

11. Taking all of the above categories into consideration, how do CSUSB accounting graduates compare to the best of the other undergraduate accounting program? Not Observed

	Worst										Best	Observed
	1	2	3	4	5	6	7	8	9	10		0
<hr/>												
To be more effective, they would have to:												

12. What emerging trends are developing in your organization of which the faculty of the Department should be aware?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

13. Please provide the following information or attach a business card:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Organization: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Return to:  
 Department of Accounting and Finance  
 California State University  
 5500 University Parkway  
 San Bernardino, Ca 92407-2397

Please attach your business card here

# Critical Thinking Rating Form

Section: \_\_\_\_\_ Student Name: \_\_\_\_\_

Evaluator: \_\_\_\_\_ Date: \_\_\_\_\_

Project Title: \_\_\_\_\_

Project Description: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

5 = Excellent      4 = Good      3 = Average      2 = Below average      1 = Poor

## Performance Criteria

## Scores

Student formulates the issues clearly and succinctly	5	4	3	2	1
Student identifies alternative perspective on the issue	5	4	3	2	1
Student obtains and evaluates evidence in support of each <u>Perspective</u>	5	4	3	2	1
Student correctly interprets evidence, statements, and <u>background</u> information	5	4	3	2	1
Student clearly articulates a position on the issue	5	4	3	2	1
Student uses evidence persuasively to support the position Chosen	5	4	3	2	1
Student takes into account strengths of opposition <u>Positions</u>	5	4	3	2	1
Student uses correct logical reasoning throughout the <u>Presentation</u>	5	4	3	2	1
Student draws warranted, non-fallacious conclusions judicious,	5	4	3	2	1
Student recognizes limitations and assumptions inherent in the conclusions	5	4	3	2	1
Overall Rating	5	4	3	2	1

## Problem Solving Rating Form

Section: \_\_\_\_\_ Student Name: \_\_\_\_\_

Evaluator: \_\_\_\_\_ Date: \_\_\_\_\_

Project Title:

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Project Description:

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5 = Excellent    4 = Good    3 = Average    2 = Below average    1 = Poor

### Performance Criteria

### Scores

Student is able to identify the central problems in a complex situation	5	4	3	2	1
Student recognizes multiple casual factors involved in a problem situation	5	4	3	2	1
Student use systematic thinking to analyze the problem	5	4	3	2	1
Student correctly uses theory and principles to address the problem	5	4	3	2	1
Student generates plausible alternative solutions to address the problem	5	4	3	2	1
Student offers persuasive reasons and evidence in support of solution proposal	5	4	3	2	1
Student adapts solutions to unexpected new information	5	4	3	2	1
Overall Rating	5	4	3	2	1

# Ethical Reasoning Rating Form

Section: \_\_\_\_\_ Student Name: \_\_\_\_\_

Evaluator: \_\_\_\_\_ Date: \_\_\_\_\_

Project Title:

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Project Description:

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5 = Excellent    4 = Good    3 = Average    2 = Below average    1 = Poor

## Performance Criteria

## Scores

Student articulates ethical dilemmas of practice in an ill-defined business situation	5	4	3	2	1
Student identifies key stakeholders in the situations and their responsibility to the public	5	4	3	2	1
Student are familiar with professional ethical standards applicable to the situation	5	4	3	2	1
Student applies value-bases frameworks to analyze the situation	5	4	3	2	1
Student offers a fair, equitable, and responsible solution proposal	5	4	3	2	1
Student effectively supports the proposed decision or course of action using ethical grounds	5	4	3	2	1
Overall Rating	5	4	3	2	1

# Writing Assignment Evaluation Form

Topic:

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Writer: \_\_\_\_\_

Audience: \_\_\_\_\_

Report Type: \_\_\_\_\_

Length of Report: \_\_\_\_\_

Grade: \_\_\_\_\_

## Grading Criteria

CONTENTS (75 points = 75%)

\_\_\_\_\_ 10 Cites appropriate references

\_\_\_\_\_ 20 Discusses relevant theory or literature

\_\_\_\_\_ 20 Develop reasonable proposal or conclusion

\_\_\_\_\_ 25 Provide comprehensive, insightful and logical support

WRITING (25 points = 25%)

\_\_\_\_\_ 5 Writes in a concise and professional tone

\_\_\_\_\_ 5 Facilitates ease of reading and understanding through organization

\_\_\_\_\_ 15 Grammar, spelling, and sentence structure

# Oral Communication Rating Form

Section: \_\_\_\_\_ Group No. \_\_\_\_\_ Date \_\_\_\_\_

Group Members (List alphabetically by name)

#1 \_\_\_\_\_ #2 \_\_\_\_\_

#3 \_\_\_\_\_ #4 \_\_\_\_\_

#5 \_\_\_\_\_

Observer: \_\_\_\_\_

A = Excellent    B = Good    C = Average    D = Below average    F= Poor

Student Number	1	2	3	4	5
<b>Introduction</b>					
1. Establish mood and climate					
2. Motivate audience to listen and learn					
<b>Body</b>					
1. Present each point in clear sequences and <b>logic</b>					
2. Use appropriate terms and language					
3. Use a level of detail appropriate to the audience's need					
4. Use examples to illustrate the point					
5. Pause to check understanding					
6. Reinforce important points					
7. Involve audience in the experience					
8. Use question techniques					
9. Understand the audience's questions and provide answers					
10. Exhibit interest and enthusiasm					
11. Use appropriate visual aids or handouts					
<b>Closure</b>					
1. Summarize major conclusions					
2. Achieve objective of the presentation					
<b>Verbal and Nonverbal Behavior</b>					
1. Voice					
2. Eye contact					
3. Gesture and movement					
4. Use of silence					
5. Facial expression					

## Peer Rating Form-Interpersonal skills

Section: \_\_\_\_\_ Group No. \_\_\_\_\_ Date: \_\_\_\_\_

Group Members (List alphabetically by name)

# 1 \_\_\_\_\_ #2 \_\_\_\_\_

#3 \_\_\_\_\_ #4 \_\_\_\_\_

#5 \_\_\_\_\_

Evaluator: \_\_\_\_\_

A = Excellent    B = Good    C = Average    D = Below average    E= Poor

Student Number	1	2	3	4	5
<b>Preparation</b>					
1. Comes to group prepared for task					
2. Completes assigned tasks on a timely basis					
<b>Participation</b>					
1. Performs a meaningful role in the group					
2. Exhibits a positive disposition to a task					
3. Is willing to assume fair share of work					
<b>Interpersonal Skills</b>					
1. Work compatibly with members of the group					
2. Shows good insight into how other members feel, think and act					
3. Interacts effectively with culturally and intellectually diverse people					
<b>Conflict Resolution</b>					
1. Clearly identifies conflict situation					
2. Offers realistic and practical solution					
3. Exhibits a desire to resolve conflict					
<b>Leadership</b>					
1. Willingly to assume leadership role					
2. Clearly explains task when delegating					
3. Organizes task and clearly specifies goals					
4. Encourage others to participate in creative ways; does not hover over means					
<b>Overall Rating</b>					