



Assurance of Learning MSA (AOL)

Masters of Science Accountancy

MSA Learning Goals

Program Goals: The overall goal of the CSULB Department of Accountancy's Master of Science in Accountancy Program is to prepare students to pursue professional careers in accounting at all levels within corporations, consultancies, public accounting firms, non-profit organizations, and governmental agencies. Pursuant to State of California regulation SB 819, anyone taking the California Certified Public Accounting (CPA) examination is required to have at least 150 units of coursework in Accounting and related areas from an accredited institution to fulfill the education-related licensing requirements of being recognized as a CPA, a critical professional milestone. The Master of Science in Accountancy (MSA) is designed to provide the additional 30 units (beyond the 120 units earned in the BS- Accountancy program) that address this mandate.

In order to graduate qualified students that are able to transfer coursework into knowledge for successful careers in accounting, students must clearly utilize critical reasoning skills, apply ethical standards, understand various functional areas of accounting, master quantitative skills, and be aware of the overall domestic and global business environment.

The specific program goals are:

- **Critical Thinking:** Students will demonstrate conceptual learning, critical thinking, and problem-solving skills in a variety of settings. These skills will be introduced and developed in ACCT 602, ACCT 603, and ACCT 605, and assessed in written case assignments in ACCT 611, ACCT 612 and ACCT 699.
- **Ethics:** Students will understand accountants' professional obligation and will be able to identify and make appropriate ethical choices when confronted with ambiguity or with situations where potential conflict of interests exist. These skills will be introduced in ACCT 601 and developed in ACCT 604 where individual baseline levels will be established through in-class measures and assessed in written case assignments in ACCT 611, and ACCT 699.
- **Functional Knowledge:** Students will master knowledge related to measurement and reporting of financial statements, cost and managerial accounting, information systems and other areas of accounting. Students will be able to integrate this functional knowledge to address business problems. These skills will be introduced and developed in ACCT 602, ACCT 603 and ACCT 605 and then assessed through specific classroom quiz questions and cases in ACCT 612 and ACCT 699.
- **Quantitative & Technical Skills:** Students will refine their quantitative and technological skills enabling them to analyze, interpret, and communicate accounting data effectively and to improve business performance. These skills will be introduced and mastered in ACCT 603, and ACCT 605, and then assessed by written assignments related to specific cases in ACCT 611, ACCT 612, and ACCT 699.
- **Domestic & Global Environment:** Students will be able to assess and incorporate the complexities (e.g., legal, regulatory, political, cultural, and economic) of the dynamic domestic and global business environment in their professional judgment and decision-making. These skills will be introduced in ACCT 601, mastered in ACCT 603 and assessed in ACCT 611 and ACCT 699 using specific pre-identified questions in quizzes and exams.

It will be the responsibility of the CBA Director of Graduate Programs and the Director of the MSA program to work with the faculty to manage the curriculum sequence, to insure that the student learning goals are assessed in a timely manner, and to "close the loop" that incorporates assessment findings into revised teaching plans. In the Fall semester of every year, the Directors, Associate Dean for Accreditation, the Department Chair and faculty teaching in the program will meet to review the assessment methods and schedule, refine and finalize the rubrics for the cohort that will have just started. For each cohort of the MSA, the current assessment schedule allows for every learning goal to be introduced in the Fall semester and then assessed on an aggressive schedule during the Spring and Summer terms. The fall meeting will also allow faculty to review results from the prior year's assessment and to make adjustments in the upcoming year that address deficiencies identified earlier.

