INTRODUCTION:
The College of Business Administration CSUS is accredited by the AACSB and as such is subject to standards which include the assessment of student learning outcomes. The guideline for assurance of student learning set forth by the AACSB meets or exceeds other standards applied to schools within the CSU system.

The CBA at CSUS has adopted the Assurance of Learning Plan proposed by the AACSB. That plan is presented below.
SUMMARY: Implementation of Assurance of Learning Plan:

1. For both the BSBA and MBA programs, following the AACSB plan illustrated on the previous page, the CBA has:
   a) defined our mission, learning goals, and learning objectives (FIGURE 1),
   b) developed Curriculum Alignment Matrices (FIGURES 2 and 3),
   c) created measures and rubrics (available upon request);
   d) collected data;
   e) analyzed and disseminated results;
   f) functional areas developed Improvement Implementation Reports for those learning goals not meeting criteria of 70% or more of students achieving greater than 2.5 out of 4 on measurement instruments.
   g) implemented program-level improvements in indicated courses over the two-year period from Fall 2007 through Spring 2008;
   h) collected data on all learning goals in the Fall of 2008;
   i) analyzed and disseminated results; and
   j) are currently developing Improvement Implementation Reports for those learning goals not meeting above mentioned criteria.

2. There are five functional areas within the CBA that are aligned with specific learning objectives for both the BSBA and MBA programs:
   a) Management
   b) Marketing
   c) Finance
   d) MIS
   e) Decision Sciences

3. In the 2005-2006 academic year,
   a) student outcomes were assessed per the attached Curriculum Alignment Matrix (FIGURE 1), and
   b) areas in need of improvement as per the defined benchmark set for satisfactory student achievement were identified. (2.5 out of 4 on all rubrics).

4. In the Fall of 2006, areas were asked to develop improvement plans and in Spring of 2007, the areas were asked to implement these improvement plans for the measures and courses identified as falling below an acceptable range of student achievement. Please refer to the 2006-2007 Annual Assessment Report for details regarding the substance of these improvement plans.

5. In the 2007-2008 academic year, the CSUS CBA continued the implementation phase of the improvement plans for the BSBA and MBA programs. Please refer to the 2007-2008 Annual Assessment Report for examples of the improvement plans.
   i.
6. By the end of the Fall of 2008 semester, all areas (as mentioned above in #2) in the BSBA and MBA programs conducted a second round of measurements in all of the appropriate classes (closing the loop). Results from this second round of measurements have been analyzed with outcomes matched with the acceptable range of student achievement (70% > 2.5 out of 4). Continuous improvement through revised improvement plans will be conducted by those courses not meeting the minimum acceptable range. Courses and associated learning goals developing improvement plans from the results from Fall 2008 are highlighted in yellow on FIGURES 2 and 3 for both the BSBA and MBA programs.

7. Finally, the CSUS CBA EMBA and the MS/ACCY programs (FIGURE 4) have defined the program mission, learning goals, learning objectives, curriculum alignment matrices, measures and rubrics for measurement of student learning outcomes. The current timeline suggests that data will begin to be collected in the Fall of 2009. The determination is that there will be measurement instruments to be administered in the core courses. The curriculum alignment matrices, questions and grading rubrics have been agreed upon for the EMBA and are available upon request.
BSBA Mission:

The College of Business Administration at California State University, Sacramento is dedicated to the success of its students by providing a quality Bachelor of Science degree in Business Administration with relevant concentrations. We are committed to graduating BSBA students who can successfully fill managerial or professional positions, as well as to pursue entrepreneurial career opportunities. Our BSBA graduates are competent at utilizing a body of relevant knowledge and skills to contribute to the goals and social responsibilities of their organizations.

BSBA Learning Goals:

1. Communication Skills: Our BSBA graduates will communicate effectively in a professional environment.
2. Teamwork Skills: Our BSBA graduates will be productive team members.
3. Business Analyses and Applications: Our BSBA graduates will have relevant knowledge and skills from multiple business functional areas to perform analyses and applications leading to effective problem solving and decision making.
4. Business Context: Our BSBA graduates will understand ethical, social, and economic factors leading to effective problem solving and decision making.
5. Information Acquisition: Our BSBA graduates will acquire appropriate information via a variety of channels and formats for effective business research, problem solving, and decision making.
6. Thinking Skills: Our BSBA graduates will think in reflective and innovative ways leading to effective problem solving and decision making.

BSBA Learning Objectives:

1. Communication Skills

   1.1 Oral Communication: Present information in a persuasive, logical, and organized manner using supportive visual aids and professional oral communication.
   1.2 Written Communication: Write informational, analytical, and technical documents, which are organized, precise, and relevant.

2. Teamwork Skills

   2.1 Team Membership Skills: Meet task demands and role assignments, and collaborate with other team members to successfully accomplish collective goals.
2.2 **Team Leadership Skills**: Lead a team by recognizing the strengths and weaknesses of members, planning and assigning workload, monitoring work progress, resolving conflicts, allocating resources, and coordinating work effort to successfully accomplish collective goals.

3. **Business Analyses and Applications**:

3.1 **Quantitative Analyses**: Understand when, why, and how to use quantitative analyses including statistical models and mathematical techniques for areas such as accounting, finance, human resource, operations, and/or marketing.

3.2 **Analytical Process**: Solve a managerial problem by identifying the factors contributing to the problem, formulating alternative solutions, evaluating the pros and cons, conducting cost and benefit analyses of alternative solutions, and selecting a solution.

3.3 **Technology Applications**: Recognize and apply appropriate information and management technologies to achieve organizational goals.

4. **Business Context**

4.1 **Ethical Decision**: Make ethical decisions to achieve personal and organizational responsibilities in business context.

4.2 **Diversity**: Analyze the implications of ethnic and cultural diversity for effective problem solving and decision making.

4.3 **Legal and Professional Regulation**: Analyze the implications of legal and professional regulation for effective problem solving and decision making.

4.4 **Global and Domestic Economy**: Analyze the implications of global and domestic economic systems for effective problem solving and decision making.

5. **Information Acquisition**

5.1 **Electronic Information**: Know how to effectively search for electronic information for business research, problem solving, and decision making.

5.2 **Oral Information**: Know how to effectively acquire information from face-to-face communication for problem solving and decision making.

5.3 **Printed Information**: Know how to effectively search for printed information for business research, problem solving, and decision making.

6. **Thinking Skills**

6.1 **Reflective Thinking Skills**: Review information, circumstances, and outcomes systematically for evaluation purposes.

6.2 **Innovative Thinking Skills**: Synthesize information to generate unique and original alternatives for effective problem solving and decision making.
MBA Mission:

The College of Business Administration at California State University, Sacramento is dedicated to the success of its students by providing a quality Master of Business Administration degree with relevant concentrations. We are committed to graduating MBA students who are prepared to function as effective managers and leaders in organizations, as well as to pursue entrepreneurial career opportunities. Our MBA graduates are competent at leading, planning, and applying management knowledge in an integrative and interdisciplinary fashion to achieve their organizations' goals and social responsibilities in changing environments.

MBA Learning Goals:

1. **Leadership Skills**: Our MBA graduates will possess skills including effective communication, vision and goal setting, and strategy formulation and implementation for the collective missions of organizations.
2. **Integrative Analyses**: Our MBA graduates will synthesize relevant information from multiple business functional areas to perform quantitative and qualitative analyses for leading, planning, decision making, and/or problem solving purposes.
3. **Business Context**: Our MBA graduates will identify the relative significance of ethical, social, and economic factors; and incorporate their interactions into analytical processes for leading, planning, decision making, and/or problem solving purposes.
4. **Proactive Planning**: Our MBA graduates will monitor potential threats and opportunities in changing environments, and proactively formulate corresponding strategies and plans to achieve competitive advantages for their organizations.
5. **Continuous Improvement**: Our MBA graduates will develop continuous improvement strategies for their individual and organizational success.

MBA Learning Objectives:

1. **Leadership Skills**
   1.1 **Communication Skills**: Communicate with different levels of personnel effectively using oral and written formats for different purposes ranging from one-to-one communication to addressing to a large audience.
   1.2 **Goal Setting**: Establish, validate, and secure support for organizational goals that satisfy and balance different stakeholders' requirements and interests.
   1.3 **Strategy Formulation**: Formulate strategies that are feasible, effective, and understandable to achieve organizational goals and social responsibilities.

2. **Integrative Analyses**
2.1 **Integrative Models:** Integrate quantitative and qualitative techniques from business functional areas such as accounting, finance, marketing, human resources, operations, and/or statistics for leading, planning, decision making, and problem solving purposes.

2.2 **Technology Utilization:** Utilize social, information, and/or management technologies to achieve organizational goals such as cost reduction, productivity improvement, process reengineering, marketing positioning, and organizational restructuring.

3. **Business Context**

3.1 **Ethical Decision:** Make ethical decisions to achieve personal and organizational responsibilities in business context.

3.2 **Diversity:** Analyze the implications of ethnic and cultural diversity for effective decision making and problem solving.

3.3 **Legal and Professional Regulation:** Analyze the implications of legal and professional regulation for effective decision making, and problem solving.

3.4 **Global and Domestic Economy:** Analyze the implications of global and domestic economic systems for effective decision making and problem solving.

3.5 **Interactive Factors:** Identify the relative significance of ethical, social, and economic factors; and incorporate their interactive impacts into analytical process for decision making and problem solving.

4. **Proactive Planning**

4.1 **Environment Shaping:** Recognize and seize opportunities that allow the redirection of organizational resource to shape the internal and/or external environment for the long-term benefits of organizations.

4.2 **Change Planning:** Plan for changes to position organizations for long-term sustainability and competitive advantage.

5. **Continuous Improvement**

5.1 **Individual Success:** Develop life-long learning strategies to enhance professional growth in changing job environment.

5.2 **Organizational Success:** Develop strategies to improve organizational practices and processes for long-term sustainability and competitive advantage.
## FIGURE 2
### 2008/2009 Results
#### BSBA Curriculum Alignment Matrices
California State University, Sacramento
*(2008/2009 RESULTS TO BE ADDED)*

<table>
<thead>
<tr>
<th>COURSE</th>
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<th>BSBA 2.1</th>
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### FIGURE 3
MBA Curriculum Alignment Matrices
California State University, Sacramento
(2008/2009 RESULTS TO BE ADDED)

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1.3 MBA
2.1 MBA
2.2 MBA
3.1 MBA
3.2 MBA

MBA 203 Retest
Fall 09

MBA 230

MBA 240 X

MBA 260

MBA 270 Retest
Fall 09

MBA 280

MBA 290 X X
FIGURE 4
The Mission/Learning Goals/Learning Objectives Statement
Executive Master of Business Administration (EMBA)
California State University, Sacramento

**EMBA Mission:**

The College of Business Administration at California State University, Sacramento, is dedicated to the success of its students by blending quality faculty, talented students, and relevant curriculum to deliver an innovative Executive Master of Business Administration (EMBA) degree program. We are committed to graduating EMBA students who are prepared to function with integrity as effective top-level leaders in business, government, and professional organizations.

**EMBA Learning Goals:**

1. **Leadership Skills:** Our EMBA graduates will be able to use and evaluate appropriate leadership behaviors and skills to enhance personal and organizational effectiveness.
2. **Strategy:** Our EMBA graduates will be able to identify and assess potential threats and opportunities in changing global environments, and use appropriate strategic models to enhance organizational effectiveness.
3. **Collaboration:** Our EMBA students will be able to demonstrate skills used to collaborate effectively to accomplish the collective missions of their organizations.
4. **Communication:** Our EMBA students will be able to effectively communicate a shared vision and ensure understanding to achieve organizational and personal goals.
5. **Integrative Analyses:** Our EMBA graduates will be able to synthesize relevant information from multiple business disciplines, including accounting, finance, marketing, human resources, production, management science, and information technology, to perform quantitative and qualitative analyses for leading, planning, and decision making.
6. **Business Context:** Our EMBA graduates will be able to identify the significance of ethics, legal regulation, economics, ethnic and social responsibility, cultural diversity, and global issues for planning and decision making.

**EMBA Learning Objectives:**

1. **Leadership Skills**
   
   1.1 **Leadership Assessment Skills:** Evaluate a person’s leadership potential by using appropriate personality, thinking styles, and emotional intelligence models.
   
   1.2 **Personal Growth:** Assess and design interventions that will result in the personal and professional growth of a person.
1.3 **Culture**: Evaluate an organization’s existing culture and select appropriate approach for culture change.

1.4 **Organizational Development and Change**: Develop strategies and plans to improve organizational practices and processes for long-term sustainability and competitive advantage.

2. **Strategy**

2.1 **Environmental Shaping**: Recognize and seize opportunities that allow the redirection of organizational resources to shape the internal and/or external environment for the long-term benefits of organizations.

2.2 **Goal Setting**: Establish, validate, and secure support for organizational goals that satisfy and balance different stakeholders' requirements and interests.

2.3 **Strategy Formulation**: Formulate strategies that are feasible, clear, effective, and understandable to achieve organizational goals and social responsibilities.

2.4 **Strategy Implementation**: Assess and measure the outcomes from implementation of a strategy.

3. **Collaboration**

3.1 **Collaborative Environment**: Function effectively in a collaborative environment in organizations.

3.2 **Collaborative Techniques**: Evaluate and apply appropriate collaborative techniques within various organizational environments.

4. **Communication**

4.1 **Interpersonal Communication Skills**: Communicate with different levels of personnel effectively using appropriate oral and written formats for different purposes.

4.2 **Organizational Communication Skills**: Communicate in an organizational setting effectively using appropriate oral and written formats for different purposes.

4.3 **Interpersonal Relationships**: Create effective interpersonal relationships to achieve desired individual and organizational outcomes.

5. **Integrative Analyses**

5.1 **Integrative Models**: Integrate quantitative and qualitative techniques from functional areas such as accounting, finance, marketing, human resources, production, management science, and/or statistics for leading, planning, decision making, and problem solving purposes.

5.2 **Technology Utilization**: Utilize social, information, and management technologies to achieve organizational goals such as cost reduction,
productivity improvement, process reengineering, marketing positioning, and organizational restructuring.

6. **Business Context**

6.1 **Legal and Ethical Responsibilities**: Evaluate and adapt organizational and individual responses to legal systems and ethical environments.

6.2 **Global Environment**: Evaluate and adapt organizational responses to different economic systems and/or cultural environments.
Program Mission

The mission of the MS Accountancy program at CSUS is to educate students at the advanced level in the areas of accounting with particular focus on the specific areas of financial accounting, management accounting, auditing, and accounting information systems.

Learning Goals

Graduates of the MS-Accountancy program will possess the following attributes:

1. **Technical Knowledge and Skills**: graduates will exhibit strong technical knowledge and skills in the following sub-areas of accounting: financial accounting, managerial accounting, auditing, and accounting information systems.

2. **Develop Critical Information Sets**: graduates will demonstrate the ability to develop critical information sets from the wide range of available sources and to communicate that information to the target user.

3. **Integrative Analyses**: graduates will have acquired the ability to understand, analyze, interpret, synthesize and critique the accounting and reporting output of other entities.

4. **Business Context**: graduates will develop a broad understanding of the context in which accounting plays a role.

Learning Objectives

1. **Technical Knowledge and Skills**

   1.1 Within financial accounting, the student will have the knowledge of generally accepted accounting principles related to recognizing, measuring and disclosing relevant financial information is the required foundation skill.

   1.2 Within management accounting, students will have an understanding of the major areas of planning, decision-making, control, costing, and evaluation.
1.3 Within the auditing area, students will have a strong working knowledge of auditing standards as they apply to a compliance auditing and financial statement auditing, and to also have an awareness of the issues involved in operational auditing.

1.4 Within the accounting information system area, students will be able to gain a strong understanding of the role of information system technology in providing relevant information for both external and internal reporting, and to be able to apply that understanding to business decisions.

2. **Develop Critical Information Sets**

2.1 Students will have the ability to prepare financial information reports tailored to the needs of both external and internal users is an important skill to be gained in the area of financial accounting.

2.2 Students will be able to demonstrate the ability to extract information from relevant databases and other sources, through the use of information technology, for inclusion in reports.

2.3 Students will also be able to prepare internal control reports, audit opinions and other reports useful for both internal and external auditing.

2.4 Students will possess a general knowledge of the type of information system reports needed within an organization. A partial list of areas for which reports are needed include: security and system reliability, effect of technology on internal controls, electronic document management, E-commerce, disaster recovery, data integration and use of enterprise software in the accounting function.
3. Integrative Analyses

3.1 Students will be able to develop alternative solutions to reporting problems. Each alternative will be analyzed for its impact, not only on accounting, but also on other fields such as finance and economics.

3.2 Students will be able to evaluate the accounting challenges created by changing technology.

4. Business Context

4.1 Students will be able to analyze the regulatory and legal constraints in financial accounting, as well as the ever-increasing emphasis on international convergence.

4.2 Students will be able to examine the link between internal and external accounting reports and the representations a firm makes to investors, creditors and government.

4.3 Students will develop their knowledge and understanding of the increasing need for ethical behavior and knowledge of new regulation.

4.4 Students will develop their ability to use accounting information to support management’s objectives for creating value.