



WASC Accreditation Educational Effectiveness Review

Bachelor of International Public Accountant with concentration in International Trade and Customs, Finance, Taxes, Manufacturing Costs.
The program is currently offered in the following Campuses: Mexicali, Tijuana.

August 2007

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1. Introduction.

International Public Accountant program

1. Mision:

To provide to the community, professionals with an international formation in accounting, costs, taxes, finance and audit areas. Capable to develop themselves in international companies, applying international accounting theories, as well as different tax dispositions derived for international agreements and treaties.

Vision:

To become the best option in Mexico for the development of professionals in the undergraduate program of International Public Accounting, based on humanism and values; committed to social wellbeing within a sustainable development framework that includes perspective and global competitiveness.

2.- Program since: 2001

4.- Number of revisions of the program: 3 (three)

5.- Significant achievements of the program:

The students for the international public accountant program start working since half of their career even though they officially have to make their internships until the 5th semester. What is certain is that the majority of our students have a relation with enterprises that offer them employment related to their career.

For the development of our students in taxes, CETYS has an agreement with the Tax and Public Credit Secretariat to perform internships and social service.

⇒ Academic exchange program: CETYS has international alliances with 47 Universities in USA, Canada, Italy, The Netherlands, Germany, France, Spain, Finland, Sweden, Chile, Austria, Korea and Taiwan so that our students may apply to an international exchange program. SUMA program – an academic exchange program with national universities that allows the student to study a semester from the program in one of the 22 participating private Universities; locations: Mexico City, Monterrey, Guadalajara, Morelia, Veracruz, Torreon, Leon, Tampico, Hermosillo and Puebla. The credits are taken into account for the program.

2. Denomination and description of the academic program.

This program develops undergraduates with an international formation in accounting, costs, taxes, finances and audit areas. The undergraduate can develop himself in enterprises with international operations and he/she will be capable of understand the international accounting theory as well as the analysis, interpretation and application of tax dispositions derived from international agreements and treaties by applying general accepted principles.

The undergraduate has a humanistic and technical formation that allows a professional development in the private and public sector. He/She is capable of designing, implementing and controlling financial, tax, administrative and accounting systems that will allow the undergraduate to make decisions on a high management scale with full knowledge of accounting, costs, taxes, audit and finances so he/she may contribute with the economic development of the organization.

Program student population
Mexicali

Semester	Men	Women	TOTAL
1 & 2	2	0	2
3 & 4	6	6	12
5 & 6	5	10	15
7 & 8	5	12	17
9	1	1	2
TOTAL	19	29	48
%	40%	60%	100%

Program student population
Tijuana.

Semester	Men	Women	Total
I-II	2	5	7
III-IV	4	3	7
V-VI	5	6	11
VII-VIII	1	3	4
IX	2	1	3
Total	14	18	32
%	44%	56%	100%

3. Educational Objectives of the academic program.

- The alumni from this program will be able to find a professional job within 6 months following the completion of their studies.
- The alumni from this program can successfully carry out graduate studies in the field of their profession or related areas.

- The alumni from this program will be able to fill managerial positions at the end of three years of professional practice.
- The alumni from this program can work in transnational organizations.

4. Learning outcomes of the program and metrics for assessment.

#	Learning outcome statement	Metrics to evaluate student performance	Evidence of achieved learning
1	The student will be able to express his ideas in English in a clear manner in the appropriate form: verbal, written or visual way.	Pending	Pending
2	The students will analyze and revise, taking into account the financial information norms with the indicated procedures to emit an opinion about the financial revised information.	Pending	Pending
3	The student will analyze his national and international environment to study and interpret the financial information in any organization to make decisions.	Pending	Pending
4	The student will be able to analyze his national and international environment taking full conscience of the importance in the economical impact that will allow him to provide and detect opportunities and threats for the best decision making.	Pending	Pending

Name of the Academy or Faculty Coop:				
#	Name	Degree	Area of knowledge	Campus
2	Luis Oviedo Villavicencio	Master degree	Finance	Mexicali
3	Jaime Alvarez	Master degree	Taxes	Mexicali
5	Rosa Sumaya	Master degree	Finance	Tijuana
6	Marco A. Franco	Master degree	Finance	Tijuana

5. Curriculum and faculty resources

Table to document the programs of administration and business, social and human sciences.											
Axe of formation	Semester 1	Semester 2	Semester 3	Semester 4	Semester 5	Semester 6	Semester 7	Semester 8	Full time faculty		
									Name	Degree	Area of knowledge
Fundamentals for the profession	CB400 Financial accounting I	CB401 Financial accounting II	FZ400 Financial	CO400 Costs	CB402 Administrative accounting	FZ401 Financial administration	AD402 Entrepreneur development		Luis Fernando Oviedo	Master degree	Finance
	AD400 Administration	MA400 Mathematics	DE401 Social security and employment law	RI400 Human resources administration					Jaime Alvarez	Master degree	Taxes
	DE400 Private law	CC415 Management systems of information	MA409 Statistics						Rosa Sumaya	Master degree	Finance
		EC401 Economy	MK400 Marketing administration						Marco Franco	Master degree	Finance
Specialization, area of concentration or lines of emphasis in the profession				CB403 Superior accounting	Audit I	CB406 Audit II	Elective I	Elective II	Jaime Alvarez	Master degree	Taxes
				CB404 International accounting	International law and customs	IM401 International fiscal legislation	Financial control and planning	FZ402 investment project	Luis Fernando Oviedo	Master degree	Finance
				DE405 Tax law		IM402 ISR Enterprises	International fiscal legislation II	FZ404 Financial markets	Rosa Sumaya	Master degree	Finance

							ISR individuals	FZ405 International finances	Marco Franco	Master degree	Finance
								AD407 Strategic administration			
								AD418 Global organization administration			
General and signature courses	CS400: Advanced communication in Spanish	CS401: Thinking abilities	HU400: The human being and the environment		CS402: Research methodology		HU402: Human being and Ethics		Teresa Higashi	Master degree	Education
	EC400: Globalization and economical development	CS403: Culture I	CS404: Culture II		ID400: Advanced communication in English				Luis Enrique Linares	Master degree	Education
						HU4001: The human being, History and society			Cecilia Contreras	Major	Sociology

6. Curricular mapping

Curricular mapping:										
Introduction level (Sufficient): Students know, understand and are familiarized with the concepts.										
Emphasis level (Improvable): Students analyze and apply concepts in different contexts which represent different levels of difficulty.										
Reinforcement level (Outstanding): Students exhibit a correct understanding of the concepts. They know how and when to apply them.										
Course information and co-curricular efforts		Institutional learning outcomes				Academic program learning outcomes				
Code	Course	ILO1: Clear and effective communication skills: at the end of the academic program, the student will be able to express his/her ideas clearly and with appropriate language, in oral, written, and visual forms in Spanish.	ILO2: Continuous learning (learn to learn, continuous improvement and entrepreneurship): at the end of the academic program, the student will be able to look for and to analyze information, in individual form and within teams, that allows him/her to identify opportunities and to solve problems.	ILO3: Critical thinking and values (learn to be and to coexist): at the end of the academic program, the student will develop and will demonstrate a critical thinking, as well as a behavior that is congruent with the values of CETYS; both will be reflected in the student atmosphere and his/her commitment with the social development and the environment.	ILO4: Openness to the cultural diversity (learn to coexist, internationalization): at the end of the academic program, the student will demonstrate knowledge and tolerance of other cultures and will apply those abilities to settle down human relations, showing respect to diversity.	APLO1: English fluency and clear and effective communication in English (exclusive for Bachelor's degree programs): at the end of the academic program, the student will be able to express his/her ideas clearly and with appropriate language, in oral, written and visual forms in English.	APLO2 The student will be able to assess small-medium enterprises to offer consultancy to foreign investors for the development of new projects in Mexico.	APLO3 The student will develop sensibility towards socio-cultural, economic, political and legal differences in foreign countries and will adopt effective strategies in the international context.	APLO4 The student will develop abilities to negotiate in multi cultural organizations and will have the flexibility to work in different teams.	APLO5
EC401	Economics	SU(MxI/Tij)	SU(MxI/Tij)							
RI400	Human Resources Management	IM(MxI/Tij)	IM(MxI/Tij)							
AD416	Logistics, Purchasing and	OU(MxI/Tij/)	OU(MxI/Tij/)							

	Transportation									
DE077	International Law	OU(Mxl/Tij)	OU(Mxl/Tij)							
	Social or community service									
	Entrepreneur activities									
	Internships									

7. Assessment plan

With faculty participation, and taking into account the Mission and Vision of CETYS and the College of Business and Management, we proceeded to formulate for the International Public Accountant program:

- A) The Academic Program.
- B) Educational objectives.
- C) Learning outcomes for the program.
- D) Curricular map and definition of performance criteria for student learning.