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# International Public Accountant 2004 Plan

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2012 Program Review

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CETYS University

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## 1. Introduction.

**Academic Program:** International Public Accountant (CPI for its Spanish acronym)

**Plan:** 2004

**Reviews:** 3

CETYS University currently offers the International Public Accountant Bachelor Program in the Mexicali (with RVOE 5401 since September 24, 2004) and Tijuana campuses (with RVOE 5420 since September 24, 2004). This academic program is part of the School of Business and Administration that also hosts the academic programs of International Business, Marketing Management, and Business Administration, all on an undergraduate level.

For administrative organizational purposes, each campus has a director for the School of Business and Administration, who basically takes care of budgeting, hiring and supervising professors, and managing the operating affairs of the school while for other purposes the three bachelors depend on the Dean of the College of Business Administration.

The current review presented here, of the academic program of the Bachelor of International Public Accountant, based primarily on the 2004 curriculum, has as a practical purpose that the results are used to develop the 2012 curriculum. It is important to mention that the 2004 plan, during its term, has changed in terms of content and location of subjects according to relevant suggestions of some academic specialists, however, it is anticipated that changes to the 2012 academic program will be more specific and deeper as CETYS University aims to address the current trends in the business environment in the vision of a relevant academic program for the current reality.

Objective and process of the preliminary report.

The preliminary report of the curriculum of the Bachelor of International Public Accountant (2004 plan), was made with the intention of improving the decision-making process on updating the plan and respond to the WASC accreditation process. The review process was conducted using data from generations of graduates from the years of 2008, 2009, 2010 and 2011. Some projects of undergraduate students that were generated during the six months from January to June 2011 were also used as a source of information in the development of this self-study.

### Creation and function of the academies.

The College of Business Administration brought together full time, part time and adjunct professors to form academies corresponding to the academic programs of: International Public Accountant, Bachelor of Business Administration, Bachelor of Business Management, Marketing Management and the Bachelor of International Business. These schools are responsible for carrying out the review of the curriculum of the higher education programs provided by the institution, the review of the undergraduate academic programs and carrying out the learning assessment activities associated with academic programs of the system of CETYS University, among others.

The Academy of Accounting and Taxes is made up by the following professors:

NAME	TYPE OF PROFESSOR	CAMPUS
Jaime Alvarez	FULL TME	MEXICALI
Luis F. Oviedo Villavicencio	FULL TIME	MEXICALI
Cristina Ramirez	ADJUNCT	MEXICALI
Hector Gutiérrez	ADJUNCT	MEXICALI
Rosa Sumaya Tostado	FULL TIME	TIJUANA
Marco Antonio Franco	PART TIME	TIJUANA
Maria del Socorro Encinas	ADJUNCT	TIJUANA

### Background of the academic program.

The curriculum of the Bachelor of International Public Accountant, initially called Public Accountant, began in 1962 on the Mexicali campus and in 1974 in Tijuana, and finally in 1979 in Ensenada, being the only campus who is not currently operating. This program is accredited to date by the Accreditation Council on the Teaching of Accounting and Administration (CACECA for its Spanish acronym) in Mexicali and Tijuana campus, while as an institution, CETYS University is accredited by the Federation of Private Mexican Institutions of Higher Education A. C. (FIMPES for its Spanish acronym), recently accredited by WASC and eventually expects to obtain the accreditation by ACBSP.

The resulting analysis from the Program Review process conducted by the Academy of Accounting and Tax leads to a series of recommendations that will be taken into consideration by the Head of the College of Business and Administration with the goal of improving the Teaching-Learning process. Specific recommendations can be found in the **Action Plan** section, in a way that the previous sections in this paper focus on the presentation of information and analysis, **but not in the proposals**.

Features of the academic program that all students aspiring to graduate from CPI must meet from the above requirements:

- 42 curriculum subjects spread over 8 semesters.
- Minimum passing grade in each subject: 70 (on a scale of 0-100)
- 500 hours of community service (graduation requirement)
- 400 hours of Professional Practice (graduation requirement)
- General Test for Bachelor Graduation (Required submission during the last semester of the Bachelor)
- Additionally, students who cannot demonstrate an advanced mastery of the English language when entering the program must take co-curricular courses of English as a second language (ESL) called English College.

The differentiating features of the program are its emphasis on humanism, knowledge of Accounting on an international level and increased participation in international programs and dual diploma.

## **2. Analysis of the mission of the academic program.**

Mission of the institution.

It is the purpose of CETYS to contribute to the training of people with the necessary moral and intellectual capacity to significantly participate in the economic, social and cultural development of the country. CETYS University tries therefore, to make an indestructible consciousness in its students of those values that have traditionally been considered as basic for man to live in a peaceful society and meet the needs its laborious capacity allows him.

The institutional mission notes the following points about students:

- Moral and intellectual capacity for the economic, social and cultural development of the country.
- Basic values to live peacefully in society and satisfying the needs that their laborious capacity allows them.

By moral capacity we understand that students must be worthy, respectful and noble people, regardless of the profession they choose to have. This would enable them to lead a successful life according to their socioeconomic status. By intellectual capacity we mean that students are capable of successfully carrying out the work required by their profession. According to the institutional mission, the value of students as individuals and as professionals must be directed toward the "economic, social, and cultural development."

The second part of the institutional mission states that students must be able to meet their needs through their work and living in peace with other people. Once again, we can see that the ability of students in their profession and respect for others appears again. The institutional mission recognizes the role of the work of people in society, which suggests that the bachelor program graduates must be prepared for employment and entrepreneurship.

**Mission of the Academic Program of the Bachelor of International Public Accountant:**

To provide the community with internationally trained professionals in accounting, costs, taxes, finance and audit areas, who are able to develop international businesses, apply international accounting theories, as well as different tax provisions arising from the agreements and treaties.

The mission of the academic program refers to the professional performance of the students depending on their field of study, which is consistent with the institutional mission.

By analyzing the institutional mission and the mission of the academic program, it is concluded that the second complements the first. Both CETYS mission as well as the Bachelor of International Public Accountant point to the importance of developing "intellectual capacity". However, the mission of the program is not sufficiently explicit about the importance of the development of the "moral capacity" in students. This represents an area of opportunity. Also, the program objectives and learning outcomes do not cover enough and need to be modified to provide a learning assessment program of learning and achieve greater consistency with the institutional mission.

**The following objectives are derived from the institutional mission and academic program:**

The objectives of the Bachelor program of International Public Accountant include both the cognitive areas and the comprehensive training of the individual, with skills and values. In the first area, there are three levels of learning:

a) To acquire specific knowledge of public accounting, including the study areas of general accounting, costs, taxes, finances and audit.

- b) Understand the scope, limitations and validity of such knowledge.
- c) Know how to apply this knowledge in the planning, operation and financial accounting control of the organizations.

In the area of training students, it seeks to intensively promote the goals mentioned in the Institutional System of Values of **CETYS** and the following **nuances of the Institutional Education Model**.

- a) Internationalization, particularly in relation to developing a global vision of the world and express themselves correctly in an oral and written way in the English language.
- b) Continuous improvement in both personal and professional field.
- c) Social and Professional Linkage with the community, which means that the **International Public Accountant** student must participate in projects that generate value for their community, including the productive sectors, through which the student will also acquire professional experience. These activities will take the form of implementation projects, social service and work independent from professional practices.
- d) Entrepreneurial Attitude, thus seeks to sow the seed in the enterprising student, in order to develop their initiative, be proactive towards life, looks to be an entrepreneur and view projects and business opportunities.

The nuances encompass the ideals of institutional mission and vision. The academy, through the Learning Outcomes, seeks to operationalize the institutional nuances and provide metrics to evaluate the performance of the same and ensure quality in the education that the institution promises.

### **3. - Analysis of the Vision of the academic program:**

#### **Vision of the academic program of the Bachelor of International Public Accountant.**

The vision of the academic program is:

"To become the best option in Mexico for the development of professionals in the CPI program, on the basis of humanism and values; committed to social welfare within a

sustainable development framework that includes a global perspective and competitiveness."

The vision of the academic program reaffirms the institutional commitment to train people with morals, but adds the following:

- Perspective and global competitiveness.
- Sustainable Development.

The academy and its relation to the vision of the academic program:

The Academy of the program of International Public Accountant cannot take the above mentioned points lightly because its implications are profound and, hence, several questions arise for its institutional responses:

What is currently being done to give students a global perspective?

The fact of living on the border with the United States gives the student a considerable advantage over students from other parts of Mexico. However, it is advisable to not rely on this fact only. Students of the bachelor of International Public Accountant program have several options for conducting an international exchange in places in North America, Europe, Asia and Latin America. Unfortunately, we do not have goals or program results for the number of students participating in an exchange program or their destinations. We know, for the relationship between professors and students who participate in various international programs such but no reliable records are kept by program, so it is necessary to implement them.

What knowledge and skills must be developed in students to achieve their competitiveness in a global economy?

The English language: it is the second language of Mexico and CETYS students, of any program, have the requirement of accrediting the co-curricular courses of English as a second language, as well as to take the subject of of Advanced Communication in English in their third year of studies. Additionally, some curricular subjects can be taught in English. During the 2010-1 period, the students of the Bachelor of International Public Accountant enrolled in the subject of **International Finance and Strategic Management** in English to learn about information technology and information skills: During the 2010-1 period, two courses were given by distance using the Blackboard platform: Financial Management and Financial Analysis. Professors who teach subjects in person use the Blackboard platform to add value to their

courses. All professors of the Academy of Accounting and Taxes have received some training in the area of information literacy and the use of databases.

What can the students of the program do, within their profession, to contribute to the sustainable development of their community, nation and the world?

As students, they can start by creating awareness about their ecological environment and the implications of the economic progress for the planet. Currently, the curriculum includes the subject of **Human Being and the Environment** in the second year of the program. However, there is currently no evidence of the work presented in this subject.

What are the implications for the learning outcomes of the curriculum?

The themes of competitiveness in the international environment and sustainable development are not included explicitly in the learning outcomes of the curriculum, and are only included separately and insufficiently in the curriculum. If you want to work towards the fulfillment of the vision of the program, it will require doing some modifications.

What are the implications for infrastructure and equipment of the institution?

Certainly, the institution will have to adapt their processes to contribute to the fulfillment of the vision of the program and achieve the necessary credibility to support what is taught inside the classrooms. It will be necessary to design and implement strategies for waste recycling, saving water and energy, nutrition and health. On the part of internationalization, it is considered that seeking WASC's accreditation is a step in the right direction. An important issue is the ratification of studies of people who studied high school or a bachelor degree abroad and who wish to study the next level in CETYS.

Conclusions from the Analysis of the Mission and Vision of the Academic Program:

CETYS University was established based on ideals that are still relevant to our society and therefore, for the training of people. However, the Academy should strengthen its efforts to disseminate the mission and vision of the International CPA program with professors who do not know them and with students in the program. This could provide a platform to strengthen the daily academic work and improve the Teaching-Learning process.

#### **4.-Learning outcomes of the CPI academic program.**

Institutional Learning Outcomes (RAIs for its acronym in Spanish):

The RAIs are the knowledge, skills and behaviors (attitudes / values) that any CETYS University graduate, regardless of the academic program the student completed, should have learned by the end of their studies. They are primarily derived from the four pedagogical principles and the 4 nuances of the Institutional Education Model. The institutional system of values and the 2010 plan (mission and vision) were equally considered, but currently, the 2020 CETYS Plan is the one considered.

The Program Review process is based on the Learning Outcomes. All subjects have Learning Outcomes (SLOs), which must be aligned with the Academic Program's Learning Outcomes (PLOs). The latter constitute the main element of this preliminary report. Finally, the Institutional Learning Outcomes (RAIs) are shared with all CETYS Academic Programs. The following briefly describes the process of development, implementation and evaluation of the RAIs:

### **Institutional Learning Outcomes (RAIs):**

In 2004, CETYS University held its curriculum reform, from which the RAIs originated on an undergraduate and graduate level. These RAIs started from the Institutional Mission and Vision, 2010 Strategic Plan, Educational Model and Values of the institution. Those involved in the definition of the RAIs are people who are part of the Academic Vice-Presidency, Colleges and Schools of Business and Administration, Engineering, and Social Sciences and Humanities.

#### **Listed below are the RAIs:**

1. Clear and effective communication. At the end of the academic program, students will be able to express their ideas clearly and with appropriate language, in an oral, visual and written way in Spanish.
2. Continuous Learning. By the end of the academic program, students will be able to search and analyze information independently and as a team, to help the students identify opportunities and solve problems.
3. Critical thinking and values. By the end of the academic program, the student will have developed and will demonstrate critical and experiential thinking under Cetys values, which will be reflected in the student environment and commitment to social development and the environment.
4. Openness to cultural diversity. By the end of the academic program, the student will demonstrate knowledge and tolerance of other cultures and apply those skills to establish relationships, expressing respect for diversity.

5. Clear and effective communication in English. By the end of the academic program, students will be able to express their ideas clearly and with appropriate language in oral, visual and written English. This RAI becomes part of the PLOs with the purpose that the academic programs carry out the analysis and recommendations on the subject of English as a second language in each program.

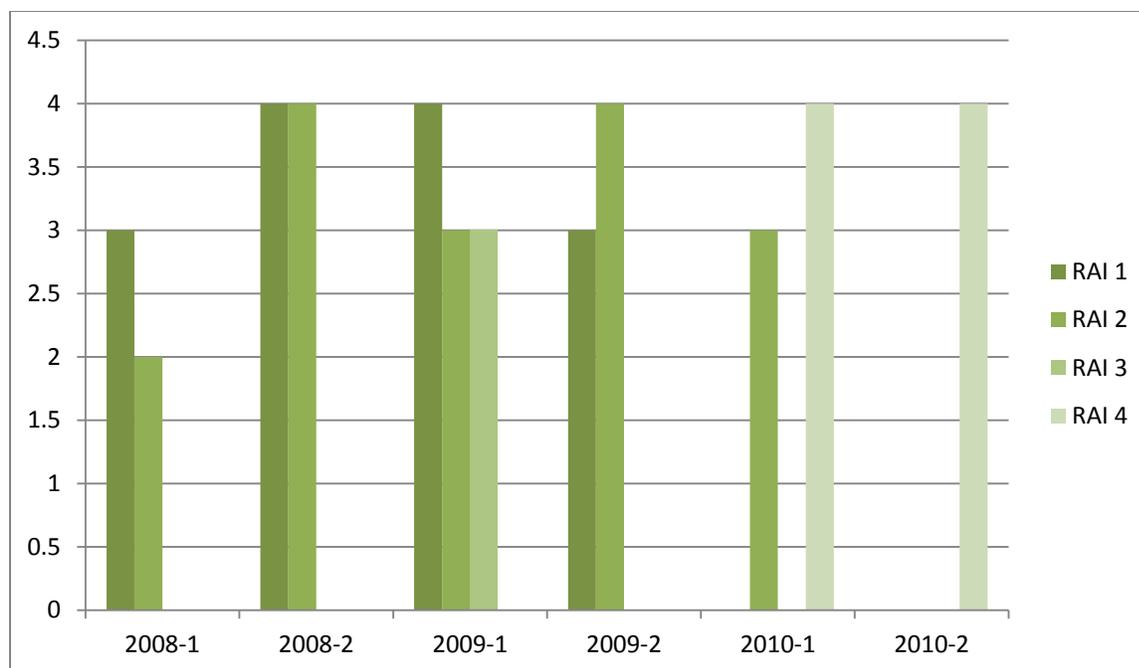
#### **Institutional Learning Outcomes Results:**

RAIs Evaluation. (The Center for Development and Academic Improvement (CDMA for its acronym in Spanish) is responsible for the design of instruments (institutional rubrics), student sample selection, organization and analysis of the results of the learning assessment of the RAIs).

#### **Results:**

The results of the learning measurement of the RAIs are cataloged as follows: Insufficient (IN), Improvable (ME), and Outstanding (SO). The following figure shows the obtained results for years according to the foregoing and in the following we can find a graph that shows that highlights the same results.

<b>Results of the Learning Measurement (average)</b>						
RAI	2008-1	2008-2	2009-1	2009-2	2010-1	2010-2
RAI 1	ME	SO	SO			
RAI 2	IN	SO	ME		ME	SO
RAI 3			ME	ME		
RAI 4				SO	SO	



#### Observations and comments on the Measurement of Institutional Learning:

- The results shown in the above figures are for all academic programs of undergraduate and graduate level and not only for the CPI academic program.
- The Academy of Institutional Learning Outcomes (ARAI) designed the RAIs Measurement Plan and presented the results.
- This is the first time a plan for the Measurement of Institutional Learning is implemented in CETYS and as expected, the process can be improved.
- The results of the Measurement of Institutional Learning help in making decisions on possible improvements to the academic program of CPI, but are not enough by themselves.

#### **Academic Program Learning Outcomes (RAPAs or PLOs, for its acronym in English):**

Currently RAPAs are the results that define the competences that the students who finish their program and graduate from the CPI should possess and apply in the workplace. Such learning should be acquired along the comprehensive training they received during their stay in the institution. Next, the existing RAPAs for the CPI program are described:

#### **The Bachelor of International Public Accountant (2004 plan), has the following learning outcome:**

1. At the end of the academic program, students will be able to express their ideas clearly and with appropriate language, in oral, visual and written English.

2. At the end of the academic program, students will be able to analyze and review, taking into account the financial reporting standards with the procedures indicated in the generally accepted auditing standards, to issue an opinion on the financial information reviewed.

3. At the end of the academic program, students will analyze their national and international environment to study and interpret financial information in any type of organization for decision-making.

4. At the end of the academic program, students will analyze their national and international environment with complete conviction of the importance of the economic, political and social impact that allows him to provide and identify opportunities and threats for timely decision making.

Something extremely important to be considered in defining the RAPAs is that they should be aligned to the Institutional Learning Results (RAIs), however, they didn't emerge as a result of the RAIs, therefore it is suggested that in the structure in a subsequent stage, RAIs are considered in developing the new RAPAs for the program of CPI, besides that these must be linked to the needs of the business sector to which our students face once they complete their studies at the institution.

The learning outcome number 1 refers to the ability of students to communicate in English. To ensure this happens, students take a diagnostic test to enter the academic program. According to their score, they are assigned a co-curricular subject. The subjects of English as a second language are divided into five levels: Module 1, Module 2, Module 3, Module 4 and Module 5. Additionally, when students are in their third year, they must take the curriculum subject of Advanced Communication in English, which is taught in English and students are expected to participate in class, conduct presentations, answer exams and develop a portfolio in this language.

The learning outcome number 2 focuses on the development of knowledge and skills that students need to become business consultants. What, consistent with the institutional mission, allows students to contribute to the improvement of the country. We have put together portfolios of the subject of **Entrepreneurs Development**, located in the seventh semester of all programs of the School of Business and Administration. In this subject, students are expected to develop a business plan for a micro, small or medium business. In addition to taking this course, it seeks to interest students for entrepreneurship through lectures and activities on campus.

The learning outcome number 3 is directed towards the Bachelor of International Public Accountant. It focuses on developing the knowledge and skills that students need in order to make decisions based on accounting information, financial and tax systems from organizations, both Mexican as well as agencies from international companies.

The learning outcome number 4 is also directed towards the International Public Accountant Degree. It focuses on the knowledge and skills necessary for the creation, implementation and management of information systems in the global environment in which the company develops.

The PLOs were established for the 2004 Curriculum and the first students of the Plan graduated in 2008. These PLOs will be referred throughout the present preliminary report, especially in the section that corresponds to the learning assessment.

The PLOs from the CPI's academic program were determined by the Head of the College of Business and Administration and by some professors. As can be seen, the PLO 1 and RAI 5 are the same. The reason is that in the beginning, learning English as a second language was considered a RAI because it is an expectation for all undergraduate students from the different schools: Business and Administration, Engineering, Social Sciences and Humanities. However, it is considered more convenient to carry out the learning assessment on an academic program level.

The assessment of compliance with the PLOs is presented and described in section **Learning Assessment** herein. In the **Action Plan** section, the amendments to the PLOs reform for 2012 are proposed, as well as the criteria for evaluating them.

## 5. Curricular Map.

The map consists of 42 curricular subjects and co-curricular five courses of ESL. It is the purpose of the Academy of CPI to identify areas of opportunity in the sequence of subjects and skills that need to be reinforced. To achieve this, we use a scale, mainly in engineering programs that clearly identifies courses whose purpose is to **introduce, reinforce or evaluate** any particular topic.

Introduce (I): refers to courses which address issues related to at least one PLO, but only at a basic level.

Reinforce (R): refers to courses that address issues related to at least one PLO, normally part of knowledge gained in previous course level (I).

Evaluate (E): refers to courses that address issues related to at least one PLO, usually in advanced semesters after students have passed courses identified as (R).

### The Curricular Map for CPI includes subjects of three areas of training:

Block 1: General Training. The 10 subjects included in this block are institutional.

Block 2: Professional Training. The 16 subjects included in this block provide the administrative basis of the bachelor.

Block 3: Specialization. The 16 subjects included in this block are focused on professional training in International Public Accountant.

The following mapping aims to identify the subjects of the curriculum and its contribution to meeting the RAPAs. To distinguish between courses that address issues at the basic, intermediate or advanced using the following scale:

Listed below are the courses within the academic program and how they are linked to learning outcomes (PLOS):

<b>LEARNING OUTCOMES (PLOS)</b>
PLO 1: At the end of the academic program, students can express their ideas clearly and in appropriate language, in oral, visual and written English.
PLO 2: At the end of the academic program, students can analyze and review, taking into account the financial reporting standards with the procedures in the generally accepted auditing standards, to issue an opinion on the financial information reviewed.
PLO 3: At the end of the academic program, students will analyze their national and international environment to study and interpret financial information in any type of organization for decision-making.
PLO 4: At the end of the academic program, students will analyze their national and international environment with complete conviction of the importance of the economic, political and social that lets you provide and identify opportunities and threats for timely decision making.

Block 1: General Education

2: Management Area

3: Specialty

Code	Subject	Sem	Block	Hrs	PLO 1	PLO 2	PLO 3	PLO 4
CB400	Financial Accounting I	1	2	64		I		
AD400	Management	1	2	64				
DE400	Private Law	1	2	64				
CS400	Advanced Communication in Spanish	1	1	64				
EC400	Globalization and Economic Development	1	1	64				

	College English M-1 (co-curricular)			160	I			
<b>Code</b>	<b>Subject</b>	<b>Sem</b>	<b>Block</b>	<b>Hrs</b>	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>
CB401	Financial Accounting II	2	2	64		I,R		
MA400	Math	2	2	64				
CC415	Management Information Systems	2	2	64				
EC401	Economy	2	2	64				
CS401	Thinking Skills	2	1	64				
CS403	Cultural I	2	1	32				
	College English M-2 (co-curricular)			160	I,R			
<b>Code</b>	<b>Subject</b>	<b>Sem</b>	<b>Block</b>	<b>Hrs</b>	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>
FZ400	Financial Analysis	3	2	64		I,R	E	E
MA409	Statistics	3	2	64				
MK400	Marketing Management	3	2	64				
DE401	Labor Law and Social Security	3	2	64		I		
HU400	Human Being and the Environment	3	1	64				
CS404	Cultural II	3	1	32				
	College English M-3 (co-curricular)			160	R			
<b>Code</b>	<b>Subject</b>	<b>Sem</b>	<b>Block</b>	<b>Hrs</b>	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>
CO400	Costs	4	2	64		I,R	I,R	
RI400	Human Resources Management	4	2	64				
CB403	Superior Accounting	4	2	64		I,R	I,R	I,R
CB404	International Accounting	4	3	64		I,R		I,R
DE405	Fiscal Law	4	3	64				I
	College English M-4 (co-curricular)			160	R			
<b>Code</b>	<b>Subject</b>	<b>Sem</b>	<b>Block</b>	<b>Hrs</b>	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>

CB402	Administrative Accounting	5	2	64			R,E	
CB405	Audit I	5	3	64		I		
DE402	International Law and Customs	5	3	64				
CS402	Research Methodology	5	1	64				
ID400	Advanced Communication in English	5	1	64	R, E			
<b>Code</b>	<b>Subject</b>	<b>Sem</b>	<b>Block</b>	<b>Hrs</b>	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>
FZ401	Financial Management	6	2	64			I,R,E	E
CB406	Audit II	6	3	64		R,E		I
IM401	International Fiscal Legislation I	6	3	64				I,R
IM402	IRS Legal Entities	6	3	64				I,R,E
HU401	Human Being, History and Society	6	1	64				
<b>Code</b>	<b>Subject</b>	<b>Sem</b>	<b>Block</b>	<b>Hrs</b>	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>
AD402	Entrepreneur Development	7	2	64				
FZ403	Financial Planning and Control	7	3	64			I,R	
IM403	International Fiscal Legislation II	7	3	64				I,R,E
IM404	IRS Individuals	7	3	64				I,R,E
HU402	Human Being and Ethics	7	1	64				
<b>Code</b>	<b>Subject</b>	<b>Sem</b>	<b>Block</b>	<b>Hrs</b>	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>
FZ402	Investment Projects	8	3	64		R	R,E	R,E
FZ404	Financial Markets	8	3	64				I,R
FZ405	International Finances	8	3	64			I,R	I,R,E
AD407	Strategic Management	8	2	64				
AD418	Global Organizations Management	8	2	64				

The Curriculum Map identifies the opportunities students have for learning during their professional studies. Put another way, the curricular subjects and co-curricular activities are the means by which students can achieve the learning outcomes of the program and institutional (PLOs and RAIs).

PLO1: The sequence shows that the mapping begins in the first semester of study of the undergraduate student and it ends in the fifth semester with the only curricular subject, Advanced Communication in English, designed for this PLO. Notably, there have been considerable efforts to support compliance with PLO1 by teaching other curricular subjects in English.

PLO2: The sequence shows the mapping starts from the first half and has an integrated course in the seventh semester: Entrepreneurs Development. The curriculum provides students with opportunities to understand the different functions required to run a business: Accounting, Law, Finance, Marketing, Human Resources. By identifying these areas, a clear failure is detected: **Operations**. This learning outcome addresses another subject: Auditing II, the mapping begins in the first semester offering students opportunities to express an opinion on financial information: Financial Accounting I, Financial Accounting II, Cost, Management Accounting, and Advanced Accounting.

PLO3: Mapping clearly identifies a problem in the sequence of the subjects. The subject of the third semester **Financial Analysis** is taught to the student before he has a chance to learn the things required for this course. An example is the **Costs** subject, which are financial statements prepared in industrial enterprises, which are discussed in Financial Analysis and studied a semester later. The curriculum requires more learning opportunities which can be achieved by changing the sequence of teaching this subject.

PLO4: This learning outcome directly addresses the subject: Investment Projects. The curriculum offers students opportunities to integrate prior knowledge the student has acquired the basic cycle training in finance, also incorporates the knowledge and practices addressed in other application areas such as Marketing Management and Operations. By identifying these areas, a clear failure is detected: **Operations**.

In general, the mapping provided the basis for identifying the problem in the sequence of courses so, it is necessary to address the inconsistencies found in the pedagogical sequence and its relation to learning outcomes. It is important to assemble portfolios or any other evidence in order to examine the points in which problems arise in meeting the learning outcomes of the program. We must make changes to the curriculum to respond to changes in the learning outcomes of the program and the fulfillment of the vision.

## 6. – Learning Assessment: EGEL, Course Programs and Portfolios.

The following describes the learning assessment plan for the CPI program and its results. The proposed improvements are included in the Action Plan section of this document.

The Academy of Accounting and Fiscal considers important to ensure the success of the teaching-learning process by completing the following forms of learning assessment:

1. Review the results of the General Exam for Bachelor Exit (EGEL) of Accounting for the CPI program. The EGEL is designed, implemented and evaluated by the National Center for Education Evaluation (Io).
2. Use multiple types of evaluation in order to measure the achievement of the learning outcomes in the classroom and provide feedback to students. (Analysis of current programs).
3. Select evidence of student learning and discuss the quality of it at least once per semester in school boards. (Review of portfolios of selected subjects)

Planning for the learning assessment:

Type of Learning Assessment	Description	Evidence	Period
EGEL	Students must submit the standardized test during their last semester of the program.	Institutional Report of CENEVAL 2008, 2009, 2010 y 2011	2008 – 2011
Evaluation by the professor in the classroom.	Each subject has learning outcomes. Professors determine the most appropriate way to evaluate the performance of these learning outcomes using different assessment instruments or measurement of learning according to their subject. Examples: midterms, finals, presentations, papers assessed with rubric and / or implementation projects.	Portfolio and Course Programs	2010 – 2011
Discussion by the Academy	At the end of the semester, professors should meet to analyze a sample of the portfolios they received from their students for the purpose of discussing methodology, accomplishments and areas of opportunity.	Minutes of meetings and ongoing programs.	2010 – 2011

## EGEL

The EGEL is a standardized test designed by the Technical Council composed of professors from different parts of Mexico. The institution responsible for the design, implementation and evaluation of the EGEL is the National Center for Higher Education Evaluation (CENEVAL for its Spanish acronym).

The CENEVAL, "is a private non-profit organization whose main activity is the design and implementation of assessment tools of knowledge, skills and competencies, and the analysis and dissemination of the testing results" ( CENEVAL, 2012). One of the measuring instruments performed by the CENEVAL is the General Test for Bachelor Graduation (EGEL) which is prepared by a Technical Council integrated by collegiate bodies consisting of specialists and representatives of Higher Education Institutions of the public and private sector located in different parts of Mexico.

EGEL results help determine:

- The degree of suitability of each graduate with respect to a national training standard.
- The level of effectiveness and relevance of the various programs and vocational education programs that manage higher education institutions.
- Performance indicators from which, respective accrediting agencies can identify the merits of each degree program in each school (CENEVAL, 2010).

The EGEL is an assessment tool of external evaluation that publicly provides information of the skills possessed by new graduates to start their practice, because it has several attributes that support it as shown in the following table:

*EGEL attributes as an assessment tool.*

<b>Attribute</b>	<b>DEFINITION</b>
<b><i>Specialized by Bachelor</i></b>	Considers the specific content and focus of a particular professional training. It does not include generic knowledge and professional skills.
<b><i>Nationally</i></b>	Considers essential aspects of professional training. It is not referred to a particular curriculum.
<b><i>Standardized</i></b>	It has fixed rules of design, development, implementation and qualification.
<b><i>Criteria</i></b>	It is designed with reference to a predetermined standard of performance.
<b><i>Of maximum effort</i></b>	It allows setting the level of sustaining performance, on the basis that the student is doing his best to answer the test reagents.
<b><i>Objective</i></b>	It has qualifying criteria that are unambiguous and precise, allowing automation.
<b><i>Sensitive to Instruction</i></b>	It Evaluates learning outcomes of vocational training programs, which are a consequence of the educational experience.

In order to ensure the relevance and validity of assessment instruments, CENEVAL is supported by Technical Councils composed of experts in the different areas that make up the profession, which can represent different educational institutions, colleges or professional associations, bodies employers in the public sector, private sector and / or independently. These technical tips work from a regulation and renewed periodically.

### **Features.**

CENEVAL has standardized tests for a wide variety of academic programs in different disciplines. The EGEL that the CPI's academic program of CETYS University uses is the one of **Accounting**. The fact that there is a EGEL designed specifically for the CPI program with nationally representative measurement makes learning more efficient and practical a way, CETYS University outsources part of its measurement CENEVAL learning, what which is viewed as positive because CENEVAL is an institution specializing in measuring learning and gives greater representation and objectivity of the results.

### **Process to take the EGEL.**

1. CETYS University requests CENEVAL for a number of requests for exams that correspond to the number of students graduating from each academic program. This usually happens during the month of March each year.
2. During the month of April, the requests arrive at each campus where every student completes the application and adds a photograph and hands it to the head of their School.
3. CETYS delivers the requests with photographs to CENEVAL along with a payment of \$ 600 MN (about \$ 50 USD) per student.
4. CENEVAL receiving requests and payment.
5. Weeks before graduation, CENEVAL sends a team of evaluators to apply the EGEL and all students who are about to complete their undergraduate studies take the test, which takes about eight hours.
6. Approximately two months later, students receive their results. Months later, CENEVAL upload the Institutional Report to their website.

It is noteworthy that until 2008, students took the EGEL in two days with a duration of 12 hours. However, CENEVAL modified the content of the EGEL and since 2009 students take the EGEL in one day. Another explanation is relevant for purposes of this self-study, using the results of Tijuana and Mexicali campus only. The reason is that there is no program in International Public Accountant in the Ensenada campus.

### **Description of the EGEL.**

Until 2008, the EGEL was divided into two areas (Basic Area and Support Area) which in turn are divided into sub-areas. You will find a description of these areas and sub-areas and their weighting in the exam below.

The professional areas correspond to areas in which work is organized today's degree in Accounting. Subareas comprise the main professional activities of each of the professional referrals. Finally, to assess aspects identify the knowledge and skills needed to perform specific tasks related to each profession. The reagents that make the test technically have been validated by members of the Academic specialists.

### Structure of the EGEL

Specifically, the EGEL in Accounting – comprised by 250 multiple choice items with four response options, of which only one is correct – comprises two types of content (basic area and complementary Area). These areas are evaluated with a specific number of reagents, taking into subareas that shape, as seen in Table 1.

EGEL description for Accounting programs (prior version to 2009):

Table 1. **Distribution of the number of items by areas and subareas.**

EGEL STRUCTURE IN ACCOUNTING		
AREAS/SUBAREAS	Percentages	Numbers
<b>BASICA AREA</b>	<b>72.90%</b>	<b>182</b>
Accounting	19.09%	48
Costs and Budgets Administration	11.45%	29
Finances	14.12%	35
Fiscal	14.12%	35
Audits and Control	14.12%	35
<b>ADDITIONAL AREA</b>	<b>27.10%</b>	<b>68</b>
Administration	6.49%	16
Quantitative Methods	4.58%	12
Information Technology	4.58%	12
Law	6.87%	16
Economic and Social Environment	4.58%	12
<b>Total</b>	<b>100.0%</b>	<b>250</b>

Source: CENEVAL

### Performance levels.

The EGEL results provide insight into the extent to which the graduate of any bachelor has reached the standard of knowledge and skills considered essential for the start of practice.

Initial results expressed in raw scores are converted to a normalized index called Ceneval index, with values ranging from 700 to 1300. Based on it, we compare the results obtained by the graduates with the performance criteria established for each EGEL and assigned the testimony of performance achieved, according to the categories (ordinal character) that are defined in the test.

In the case of EGEL in accounting, classification performance levels correspond to the scores on the overall result of the test, as shown in Table 2.

Table 2. Performance levels in EGEL in Accounting.

Overall Score in The test	Score by area of Knowledge	Performance Level	Type of testimony	Abbreviations <sup>3</sup>
700-999	--	Not Satisfactory	Without Testimony	ST
1000-1149	--	Satisfactory	Testimony of Satisfactory Development	TDS
1150-1300	--	Outstanding	Testimony of Outstanding Development	TDSS

<sup>3</sup>This abbreviations are used throughout the report to identify the different levels of performance in the EGEL.

Criteria for determining performance levels by area.	Criteria for awarding the testimony of test performance.	
Not Satisfactory (ANS) 700-999 points		
Satisfactory (DS) 1000-1149 points	Satisfactory Performance Testimony (TDS)	At least 3 areas with DS o DSS
Outstanding (DSS) 1150-1300 points	Outstanding Performance Testimony (TDSS)	Of the 5 areas, at least 1 with DDS and the rest with DS

Table 3. Source: Ceneval

[http://archivos.ceneval.edu.mx/archivos\\_portal/8774/Explicaciondelreportederesultados.pdf](http://archivos.ceneval.edu.mx/archivos_portal/8774/Explicaciondelreportederesultados.pdf)

The above table indicates that in order to obtain a satisfactory performance level, and corresponding testimony, the student must obtain an overall score of 1000-1149 points. In the same way, to achieve an outstanding performance level, the student must obtain a minimum overall score of 1150. In addition to the overall result in the test, it is required that the student present the three sessions on a single occasion.

The Ceneval index avoids satisfactory or failing results, which must be interpreted in light of the standard. In this sense, the results achieved in the EGEL by all graduates of HEIs should be interpreted in terms of the proportion which reached the standard of Satisfactory or Outstanding performance and, if

so, to what extent improved, declined or remained this rate constant relative to previous years. For comparison with other HEIs in equivalent terms, should be considered the difference in the proportion of graduates from each of them in each performance level.

Based on the above, the average scores of graduates and the relative position they have in all the EGEL examinees have little relevance.

The EGEL performance levels ranging from 700 - 999, from 1.000 to 1.149 and 1.150 to 1.300 points indicate levels "unsatisfactory", "satisfactory" and "outstanding" respectively. The Institutional Report 2008 and previous EGEL provide an analysis of results expressed in percentiles: 25, 50 and 75. The percentiles represent a normal curve (bell-shaped curve) indicating that most of the students are in the 50th percentile, if the score is in the range from 1.000 to 1.149 (the institutional goal) states that the program is at an acceptable level. However, CETYS University, as part of its promise of quality, expected student outcomes are above the national average.

#### **Clarification on EGEL:**

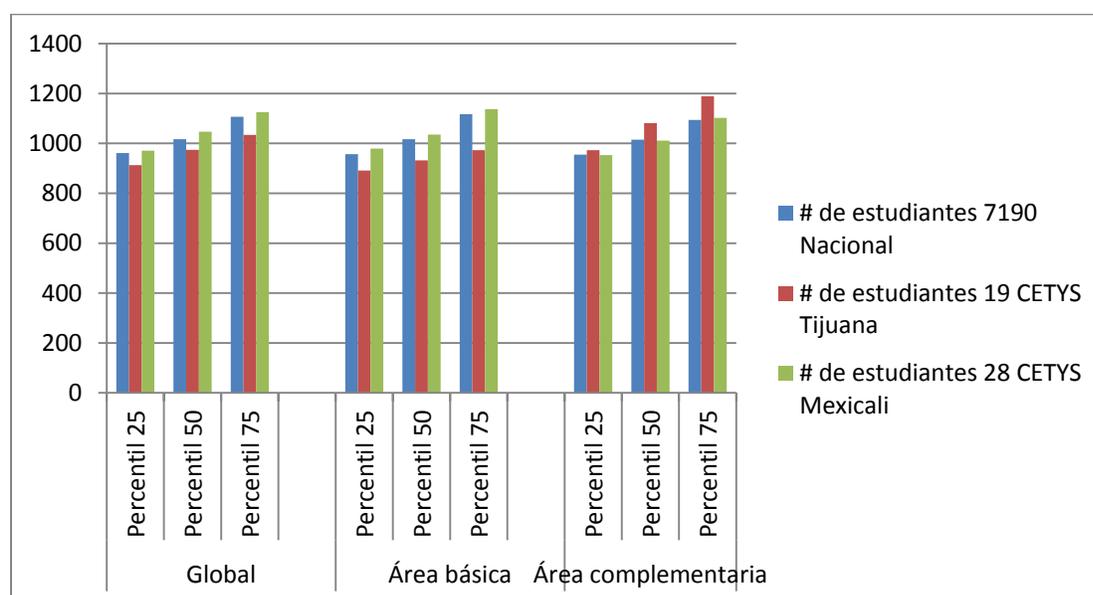
2008 was the last year in which the previous version of the EGEL that was used nationwide. In 2009, CENEVAL started using the "new generation" EGEL, but some schools still had the previous version. Therefore, CENEVAL could not file results in terms of percentiles for the year in question, but was able to provide useful results for this self-study. From 2010, all graduates who took the licensure EGEL used the new generation of tests.

#### **Areas of knowledge of the EGEL and PLOs from the CPI:**

EGEL IN ACCOUNTING	
Area/subareas of knowledge (EGEL)	PLOs
<b>BASICA AREA</b>	
Accounting	2
Costs and Budget Administration	2, 3
Finances	3
Fiscal	4
Audits and Control	2
<b>AREA COMPLEMENTARIA</b>	
Administration	-
Quantitative Methods	-
Information Technology	-
Law	4
Economic and Social Environment	4

## EGEL RESULTS - ACCOUNTING 2008

EGEL 2008		# of students 7190	# of students 19	# of students 28
Area		Nacional	CETYS Tijuana	CETYS Mexicali
Global	Percentile 25	961	913	971
	Percentile 50	1017	974	1047
	Percentile 75	1107	1034	1125
Basic Area	Percentile 25	957	891	979
	Percentile 50	1017	932	1035
	Percentile 75	1117	973	1137
Complementary Area	Percentile 25	955	973	953
	Percentile 50	1015	1081	1011
	Percentile 75	1094	1189	1102



The graphs show the results of the 2008 EGEL in Cetys University campus Tijuana and Mexicali, you can see that they have areas of opportunity and results slightly low compared to the national average in the Tijuana campus event that occurs in Mexicali campus.

As mentioned in previous paragraphs CENEVAL conducted some changes in the EGEL and transition during the generation of tests in 2009, could not provide educational institutions analysis results expressed in percentiles. So, here are the 2009 data based on Not Yet Sufficient (ANS), Sufficient Performance (DS) and Outstanding Performance (DSS).

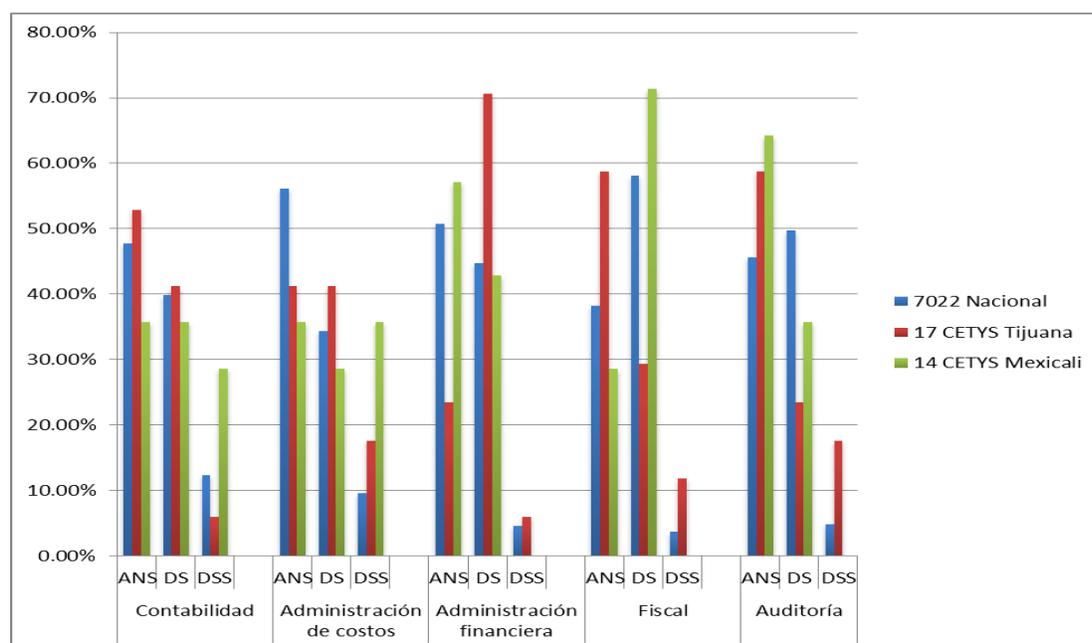
The Technical Board in charge of the EGEL's design made a modification to the test for generations of graduates from 2009. As a result of this change, the knowledge areas changed to the following:

<b>EGEL STRUCTURE IN ACCOUNTING OF THE NEW GENERATION</b>		
AREAS/SUBAREAS	Percentages	Points
<b>ACCOUNTING</b>	<b>20.25.%</b>	<b>45</b>
Determination of the accounting structure	4.22%	10
Valuation and financial reporting	5.91%	14
Integration of basic financial statements	9.28%	19
Determination of financial statements as a whole	0.84%	2
<b>COST MANAGEMENT</b>	<b>21.52%</b>	<b>47</b>
Calculation of unit costs	12.24.%	24
Cost Analysis	4.64%	11
Generation of performance indicators	0.9%	2
Identification of activities that add value to the company	2.2%	5
Costing System Design	2.2%	5
<b>FINANCIAL MANAGEMENT</b>	<b>17.4%</b>	<b>40</b>
Analysis of Financial Statements	4.8%	11
Interpretation of Financial Statements	3.0%	7
Evaluation of financing alternatives and investment	5.7%	13
Financial Recordkeeping	1.3%	3
Budgeting	2.6%	6
<b>FISCAL</b>	<b>16.5%</b>	<b>38</b>
Delimitation of the legal entity's tax	10.4%	24
Calculation of contributions of the entity	6.1%	14
<b>AUDITS</b>	<b>26.1%</b>	<b>60</b>
Assessing organizational processes as internal auditor	9.6%	22
Review of the financial statements and auditor	7.8%	18
Review of tax liabilities	8.7%	20
<b>Total</b>	<b>100.0%</b>	<b>230</b>

### **EGEL RESULTS – ACCOUNTING 2009**

<b>EGEL 2009</b>				
No. Students		7022	17	14
Areas of Knowledge		National	CETYS Tijuana	CETYS Mexicali

Accounting	ANS	47.80%	52.90%	35.70%
	DS	39.90%	41.20%	35.70%
	DSS	12.30%	5.90%	28.60%
Costs Administration	ANS	56.10%	41.20%	35.70%
	DS	34.30%	41.20%	28.60%
	DSS	9.60%	17.60%	35.70%
Financial Administration	ANS	50.70%	23.50%	57.10%
	DS	44.80%	70.60%	42.90%
	DSS	4.50%	5.90%	
Fiscal	ANS	38.20%	58.80%	28.60%
	DS	58.10%	29.40%	71.40%
	DSS	3.70%	11.80%	
Audit	ANS	45.60%	58.80%	64.30%
	DS	49.70%	23.50%	35.70%
	DSS	4.80%	17.60%	



As shown in table and graph above, the results obtained in both Tijuana and Mexicali campus have been successful in some cases and in others insufficient. This presents challenges and opportunities for the institution in its quest for academic quality.

In 2010, CENEVAL had already gone through the period of transition to next-generation test and this enabled it to present results in terms of educational intuitions ANS, DS and DSS, and in percentiles.

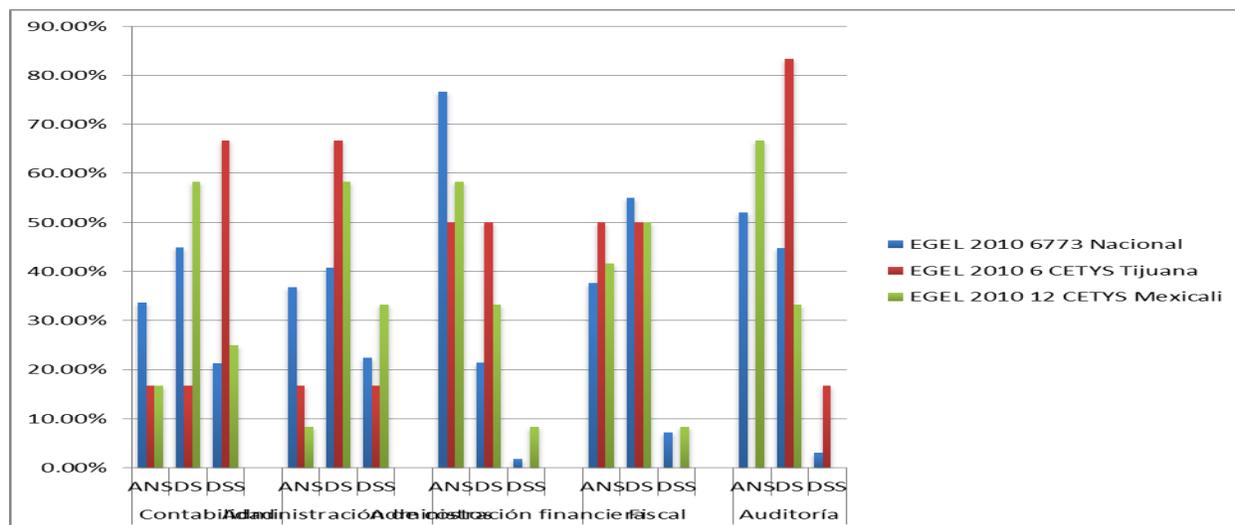
The CENEVAL 2010 measures the performance of graduates in five basic areas:

1. Accounting.
2. Cost Management
3. Financial Management.
4. Prosecutor.
5. Audit.

### **EGEL RESULTS – ACCOUNTING 2010a**

EGEL 2010				
No. Students		6773	6	12
Areas of knowledge		National	CETYS Tijuana	CETYS Mexicali
1.- Accounting	ANS	33.70%	16.70%	16.70%
	DS	45.00%	16.70%	58.30%
	DSS	21.30%	66.70%	25.00%
2.- Cost Administration	ANS	36.80%	16.70%	8.30%
	DS	40.80%	66.70%	58.30%
	DSS	22.40%	16.70%	33.30%
3.- Financial Administration	ANS	76.70%	50.00%	58.30%
	DS	21.40%	50.00%	33.30%
	DSS	1.80%		8.30%
4.- Fiscal	ANS	37.70%	50.00%	41.70%
	DS	55.10%	50.00%	50.00%
	DSS	7.20%		8.30%
5.- Audit	ANS	52.10%		66.70%
	DS	44.80%	83.30%	33.30%

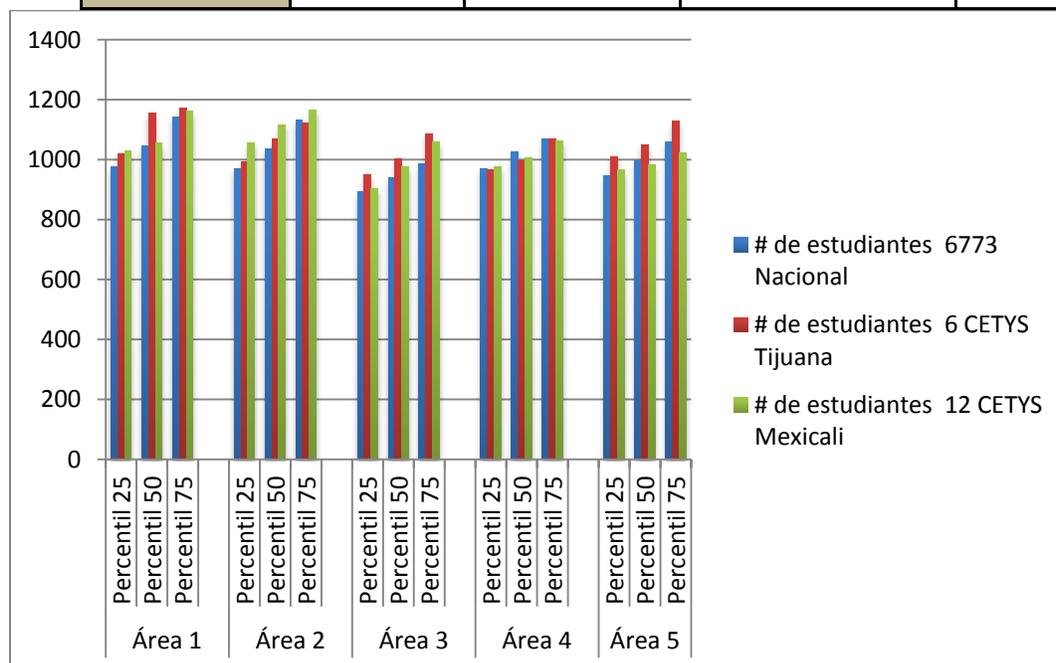
	DSS	3.10%	16.70%	
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## EGEL RESULTS – ACCOUNTING 2010b

EGEL 2010		# de students	# de students	# de students
		6773	6	12
		National	CETYS Tijuana	CETYS Mexicali
1.- Accounting	Percentile 25	975	1020	1030
	Percentile 50	1045	1156	1056
	Percentile 75	1143	1172	1163
2.-Cost Administration	Percentile 25	971	992	1057
	Percentile 50	1035	1068	1117
	Percentile 75	1132	1123	1166
3.-Financial Administration	Percentile 25	895	951	903
	Percentile 50	940	1002	976
	Percentile 75	985	1085	1061
4.- Fiscal	Percentile 25	971	965	975
	Percentile 50	1025	998	1006
	Percentile 75	1069	1069	1064

5.- Audit	Percentile 25	946	1010	966
	Percentile 50	998	1048	982
	Percentile 75	1060	1130	1024



In 2010, as seen in Table EGEL Accounting 2010 and Accounting 2010b, the performance of students in Tijuana and Mexicali campus significantly improved. There are still, however, difficulties in the areas of knowledge and Tax Audit.

Results of the EGEL in Accounting May 2011. (Mexicali Campus)

- 6 students presented the review of which 2 were honored with Outstanding Performance (33.3%), 3 with satisfactory performance and one did not obtain any testimony.
- This exam consists of five areas: Accounting (C) Cost Management (AC), Financial Management (AF), Law (F) and Auditing (A). The results are summarized in the following table:

ÁREA	STILL NOT SATISFACTORY	SATISFACTORY	OUTSTANDING
Accounting	16.7 %	50.0 %	33.3 %
Cost Administration	16.7 %	50.0 %	33.3 %
Fiscal Administration	33.3 %	66.7 %	0 %

Fiscal	16.7 %	83.3 %	0 %
Audit	33.3 %	66.7 %	0 %

The results shown in the table suggest that the areas of Financial Management, Auditing and Fiscal are priorities to strengthen.

### **EGEL Results - Accounting May 2011. (Tijuana)**

• 2 students presented the exam and they were honored with satisfactory performance. The results are summarized in the following table with the scores they received:

ÁREA	DSS	DS	ANS
Accounting	1159		
Cost Administration		1100	
Financial Administration		1015	
Fiscal			971
Audit		1085	

### **EGEL Results - Accounting November 2011. (Tijuana)**

• 3 students presented the exam, of which 1 was honored with satisfactory performance and two did not get any testimony. The results are summarized in the following table with their scores:

ÁREA	DSS	DS	ANS
Accounting	1092		
Cost Administration		1016	
Fiscal Administration		999	
Fiscal			986
Audit			968

The results shown in the tables above, we continue to show the areas of Financial Management, Audit and Fiscal remain priorities to strengthen.

**Note:** EGEL Results - Accounting November 2011. (Mexicali) Students did not present their exams on this date.

### **Analysis of the EGEL results.**

As already mentioned in 2008, the results of the global area of the Tijuana campus are below the institutional goal and below the national average. The Mexicali campus reported more encouraging results. In the basic area, the results are more worrying because all the students from the Tijuana campus were placed below the institutional goal and the national average. The Mexicali campus overcame the national average in all cases except the complementary area. For its part, the Tijuana campus exceeded both the national average and the Mexicali campus in the complementary area.

In 2009, the national average had the lowest percentage of students performing ANS at least one of the campuses of CETYS in four of the five areas of knowledge.

In 2010, the performance of students in Tijuana and Mexicali campus significantly improved, there are still, however, difficulties in the areas of knowledge and Audit.

The results shown suggest that the areas of Financial Management, Auditing and Fiscal strengthen remain priorities.

In 2011, the areas of Financial Administration, Auditing and Fiscal are priorities to strengthen in both Campus.

The EGEL provides important information on the achievement of learning outcomes of the curriculum 2, 3 and 4. However, it provides no information on the learning outcome 1. Also, as is the case with many of the standardized tests, it is difficult to identify areas of opportunity with the accuracy required in the academy to improve. Therefore, the CPI Academy uses evidence of student learning to supplement EGEL results.

A final comment on the results of EGEL, is that it does not have a section that is usable to evaluate the PLO # 1 corresponding to communication in English.

## **Internal Assessment: Course Programs and Portfolios.**

### **Analysis of current programs:**

LEARNING OUTCOMES:

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At the end of the course the student:

RA1. – Will develop financial statements according to the NIF and particular rules, taking into account the importance of financial information.

RA2. – Will analyze the working capital of a company.

RA3. – Will apply the techniques, methods and tools of financial analysis and detect weaknesses and strengths of the financial position shown in the financial statements of a company.

RA4. – Will analyze Mexican companies listed in the Stock Exchange and will create an executive report, which will interpret financial information.

**MAPPING THE LEARNING OUTCOMES OF THE FINANCIAL ANALYSIS SUBJECT (RAM for its acronym in Spanish):**

<b>FINANCIAL ANALYSIS.</b>					
<i>Unit</i>	<i>Dates</i>	<i>Theme</i>	<i>Activities</i>	<i>Products</i>	<i>Learning Outcomes</i>
UNIT 1	January	General information and basis of financial analysis.	To check the unit's material:  A1: Reading about the Basics of Financial Statements.  A2: Reading on the NIF and its application.	Questionnaire	RA1
UNIT 1	January	Importance of Financial Information	A3: Reading on the finance function in the company. Develop and answer questions on these topics.	Classroom work, developing questionnaires.	RA1
UNIT 1	January	Financial Statements Elaboration	A4: Develop Financial Statements.  Balance Sheet, Income Statement, Statement of changes in equity and statement of changes.  A5: Integral Practice of Financial Statements.	Case studies prepared in accordance with FRS.	RA1

UNIT 2		Fundamentals of Financial Analysis.	A1: Reading about the Basics of Financial Analysis and survey solution.	Questionnaire	RA3
UNIT 2		Work Capital	A3: Reading and problem solving on Working Capital. A4: Preparation for exam.	Work in class. Exercises. 1st exam	RA2
UNIT 3		Vertical Financial Analysis Methods. Method of percentages and Joint Base	A1: Reading material Unit III. A2: Applying the Common Base mechanics	Practical Cases of the Percentages methods	RA3
UNIT 3		Vertical Financial Analysis Methods. Simple reasons.	A3: Reading and problem solving of the application of the reasons of liquidity, solvency, activity, debt, profitability, other reasons.	Practical case	RA3
UNIT 3		Vertical Financial Analysis Methods Standard reasons and breakeven.	A4: Reading and problem solving of the application of the standard reasons and breakeven.	Questionnaire Practic Case	RA3
UNIT 3		Vertical Financial Analysis Methods	A7: Partial Exam	2 <sup>nd</sup> Partial Exam	RA3
		Horizontal Financial Analysis	A1: Reading Unit IV - Methods Horizontal	Practic case	RA3

UNIT 4		Methods: increases and decreases.	A2: Applying mechanics to the method in increases and decreases.		RA4
UNIT 4		Horizontal Financial Analysis Methods: Statement of Changes in Financial Position.	A3: Study of the mechanics of Statement of Changes in Financial Position and problem solving.	Questionnaire  Practic Case	RA3  RA4
UNIT 4		Horizontal Financial Analysis Methods: Tendencies	A5: Review of Trends and mechanical problem solving.  A6: Problem solving of horizontal combination of methods.	Practic Case	RA3  RA4
UNIT 4		Applying Horizontal Methods	A7: Gral review of the subject	<b>3<sup>rd</sup> Partial Exam</b>	RA3  RA4
UNIT 5		Executive Report	A1: Reading and writing of the elements of a report on the results of the financial analysis.	Practic cases in the 3 <sup>rd</sup> and 4 <sup>th</sup> unit.	RA4
UNIT 5		Cases of Mexican companies listed on MSE.	A2: presentation of the Report of the Companies in the Stock Exchange.	Case Study  Classroom work	RA4
UNIT 5		Inegrating Case	A3: Repaso general del tema		RA4
FINAL		Final Evaluation	Presenting a study case of a real company integrator, applying the techniques of analysis used in practice and	<b>final Exam</b>  <b>Final Evaluation.</b>	<b>PORTFOLIO</b>  RA1,RA2,RA3 ,RA4

			the financial report of the company analyzed.		
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## Comments on the review of the course programs.

At the beginning of each course, professors give students the course syllabus (policy statement) containing the description of the learning outcomes and the issues and evaluation criteria for the course.

CETYS University has subject programs that have been institutionalized. It is common for professors to deliver a simplified version of the current institutional program. Others create their own program format if they consider it necessary. What is relevant for the Academy is to ensure that there is consistency between the learning outcomes of the curriculum with learning outcomes of the course and the assessment criteria. This is how mapping identifies the procedures used by the professor to the measurement of learning on a summarized way.

## Professors who provided evidence through their Portfolios.

The portfolios must have the following characteristics in order to be analyzed more effectively:

- Contain student information and subjects.
- Contain the course learning outcomes.
- Contain learning products that help you achieve the course learning outcomes. In some subjects it is possible that a single product of learning encompasses all learning outcomes of the course.
- Contain evaluation criteria and feedback for the student.
- Contain a student's reflection on what was learned during the course.

Professors are told to ask their students to create individual portfolios at the end of the semester, and also to use the electronic portfolio so that there is evidence of graded work with all this heading referring to the RAI or the PLO to be measured, the Academy of Accounting and Fiscal collects only those of the subjects listed in the following table:

## List of teaches who presented evidence.

MXL						
TIJ	COLLEGE OF BUSINESS AND ADMINISTRATION					
ENS						
#	CODE	SUBJECT	CAMPUS	PROFESSORS	PERIOD	PLO
INTERNATIONAL PUBLIC ACCOUNTANT						
1	CB400	Financial Accounting I	ENS			
			MXL	Cristina Ramirez M.	2011-1 2011-2	2

			TIJ	<b>Ma. Socorro Encinas.</b>	<b>2010</b>	<b>2011-2</b>	2
2	FZ400	Financial Analysis	ENS				
			MXL	<b>Luis Oviedo</b>		<b>2011-2</b>	3
			TIJ	<b>Rosa Sumaya</b>	<b>2010</b>	<b>2011-2</b>	3
3	CB402	Administrative Accounting	ENS				
			MXL	<b>Luis F. Oviedo V.</b>		<b>2011-2</b>	3
			TIJ	<b>Angelica Rivera</b>		<b>2011-2</b>	3
4	AD402	Entrepreneur Development	ENS				
			MXL	<b>Paulina Vargas L.</b>		<b>2011-2</b>	2
			TIJ	<b>Lisette Salgado P.</b>	<b>2010</b>	<b>2011-2</b>	2
5	FZ402	Advanced communication in English	ENS				
			MXL				
			TIJ	<b>Vanessa Medina</b>		<b>2012-1</b>	1
6	CB404	International Accounting	ENS				
			MXL				
			TIJ	<b>Cesar I. Martinez H.</b>		<b>2011-2</b>	4
7	CB401	Financial Accounting II	ENS				
			MXL	<b>Cristina Ramirez M.</b>		<b>2011-2</b>	2
			TIJ	<b>Ma. Socorro Encinas.</b>	<b>2011</b>	<b>2011-2</b>	2
8	CB403	Superior Accounting	ENS				
			MXL				
			TIJ	<b>Marco A. Franco</b>		<b>2011-2</b>	4
9	IM404	IRS Individuals	ENS				
			TIJ	<b>Cesar I. Martinez H.</b>		<b>2010-1</b>	4
			TIJ	<b>Marco A. Franco</b>		<b>2011-2</b>	4

### Materials used to gather evidence and measure learning outcomes:

LEARNING OUTCOMES OF CPI (PLOs)	CODE	SUBJECT
PLO 1: At the end of the academic program, students can express their ideas clearly and in appropriate language, in oral, visual and written English	ID400	Advanced communication in English
PLO 2: At the end of the academic program, students can analyze and review, taking into account the financial reporting standards with the procedures in the generally accepted auditing standards, to issue an opinion on the financial information reviewed.	CB400 CB401 AD402	Financial Accounting I Financial Accounting II Entrepreneurial Development
PLO 3: At the end of the academic program, students will analyze their national and international environment to study and interpret financial information in any type of organization for decision-making.	FZ400 CB402	Financial Analysis Managerial Accounting
PLO 4: At the end of the academic program, students will	CB403	Advanced Accounting

analyze their national and international environment with complete conviction of the importance of the economic, political and social that lets you provide and identify opportunities and threats for timely decision making.	CB404 IM404	International accounting Individuals ISR
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### Summary of results of evaluation of the PLOs:

PLO's	Evidence	Outcomes	Things to do
PLO 1: At the end of the academic program, students can express their ideas clearly and in appropriate language, in oral, visual and written English.	Portfolio: ID400 Comunicación Avanzada en Inglés.  Subject's Program	Students are able to communicate in English through written assignments, readings and oral presentations individually and as a team. Jobs are assessed according to rubrics designed assessment tool, however, do so with spelling and grammatical errors.	Review course content and curriculum..
PLO 2: At the end of the academic program, students can analyze and review, taking into account the financial reporting standards with the procedures in the generally accepted auditing standards, to issue an opinion on the financial information reviewed.	Portfolio: CB400 Contabilidad Financiera I CB401 Contabilidad Financiera II AD402 Desarrollo de Emprendedores EGEL: Áreas de Conocimiento: Básica y Administración.  Subject's Programs	Students work individually and / or in a team developing an accounting practice that integrates the knowledge acquired in each of the units of the course. Their results in the area of basic knowledge and EGEL Administration, The results are not encouraging since the expectation is clearly superior results to the national average.	Review course content and curriculum.
PLO 3: At the end of the academic program, students will analyze their national and international environment to study and interpret financial information in any type of organization for decision-making.	Portfolio: FZ400 Análisis Financiero CB402 Contabilidad Administrativa EGEL: Áreas de Conocimiento: Básica y Finanzas.  Subject's Programs	Students carry out a practical project team, applying the knowledge acquired in each of the units of the syllabus. The portfolios show the lack of analytical skills and understanding of mathematical concepts. Basic knowledge areas and Finance EGEL show very similar results to the national average.	Strengthen the topics of the subject in the curriculum.

<p>PLO 4: At the end of the academic program, students will analyze their national and international environment with complete conviction of the importance of the economic, political and social that lets you provide and identify opportunities and threats for timely decision making.</p>	<p>Portafolio:  CB401 Contabilidad Internacional  CB402 Contabilidad Superior  IM404 ISR Personas Físicas  EGEL: Área de Conocimiento: <i>Contabilidad y Fiscal.</i>  Subject's Programs.</p>	<p>Students develop an accounting and / or fiscal practice. Portfolios show students that this activity takes place, albeit with some shortcomings. (Capacity analysis, and understanding of mathematical concepts.) The area of knowledge and Fiscal Accounting from EGEL, in its various sub-areas, shows us results that indicate the improvement in the accounting area and not in the fiscal which is below the national average.</p>	<p>Strengthen the theoretical and practical issues regarding the different fiscal subjects.</p>
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The analysis of student portfolios gives professors the opportunity to identify aspects of how students learn. Similarly, analysis of the portfolio allows planning "better practices" in the teaching-learning process.

### Comments on the Portfolios:

The portfolios reflect important aspects that the EGEL fails to measure. Among the most important findings are the following:

- Students carry out learning activities inside and outside the classroom subjects contained in the curriculum and the professor incorporates them for the best development of the teaching-learning process (Course programs)
- Students master the English language in basic and intermediate levels, with particular difficulty using the technical language of business.
- The main sources of information used by students to carry out their work (essays, application projects, presentations, etc.) are mostly online.
- Students have difficulty distinguishing between quality sources of information and those that are not. In addition, many do not know how to cite these sources properly. The lack of information literacy in students negatively affects their work.

### Academy Boards.

School boards allow participating professors to share students portfolios, experiences, initiatives and opinions. They are forums for discussion and debate; among the issues that are outstanding, in no particular order are:

- The validity of the learning assessment methodology recommended by WASC.
- Best practices of learning assessment.

- The attitude of students towards their professional training.
- The organizational and academic challenges in teaching English.
- The contents of portfolios.
- Reflections from students about their learning at the end of the courses.
- The use of technology as part of the teaching-learning process.
- EGEL Contents and results.
- Recommendations for improving teaching practice.

School boards serve to strengthen the understanding we have about how students are learning. They also facilitate the deployment of better practices and identifying areas of opportunity. Best practices include:

- Working with 4, 5 or 6 learning outcomes per course at the most.
- Provide the evaluation criteria in advance to students.
- Provide written feedback to each student using headings and comments in work written or presented by students.
- Use different forms of assessment.
- Encourage students to reflect on their learning activities and what they mean for their learning process.

The main areas of opportunity include:

- There is confusion about the benefit of conducting a collection of evidence of learning.
- There is a marked tendency at an institutional level not to define the quality indicators used in the teaching-learning process.

Conclusion on the measurement of learning:

The progress made on the issue of learning assessment are inadequate and require more work on them to be 100% reliable. In the Action Plan section of this document a proposal of measurement of learning for the period 2012 - 2016 is presented in order to achieve significant improvements and continue to advance the issue of quality in education.

## **7. - Students.**

This section is intended to provide a description of the processes that are used for communication between the institution's academic staff and students of the academic program of CPI. These communication channels are important in determining the level of performance of students during their

professional studies and identify areas of opportunity. Additionally, we intend to describe a profile of students to complete their undergraduate studies in International Public Accountant.

### Number of students studying CPI.

New revenue students 2008-2012 (January) Tijuana Campus.

	2008	2009	2010	2011	2012
New Students	2	3	5	1	2
Re-enrollment	30	31	23	31	32
Total	32	34	28	32	34

The above table shows that the student population in the January semester has remained relatively unchanged with a slight downward trend.

New Students 2008-2012 (January) Campus Mexicali.

	2008	2009	2010	2011	2012
New Students	0	1	3	3	2
Re-enrollment	47	45	46	41	47
Total	47	46	49	44	49

The above table shows that the student population in the January semester has remained stable.

New Student Trends 2006-2011 (August) Campus Tijuana.

	2007	2008	2009	2010	2011
New Students	5	9	3	8	5
Re-enrollment	32	26	25	24	30
Total	37	35	28	32	35

The above table shows that the student population in the August semester has remained relatively unchanged with a slight downward trend.

### New revenue Trends 2006-2012 (Augusts) Campus Mexicali.

	2007	2008	2009	2010	2011
New Students	5	13	7	13	18
Re-enrollment	48	39	37	37	38
Total	53	52	44	50	56

The above table shows that the student population in the August semesters has shown a slight increase.

As can be observed in the above tables, enrollment on the CPI academic program both on Mexicali campus and on Tijuana campus has remained relatively stable, being that the city of Tijuana in the months of January has shown a slight decline and those of August are the same, while in Mexicali in the months of January it has remained stable in the months of August it has had a slight increase.

Cetys University's 2020 Strategic Plan shows that the goal is to have a 16% increase in enrollment for the Bachelor of the College of Business and Administration, a goal that has not been possible. So far, no study has been conducted to determine the causes of the above. It is possible however, to mention that in the region some higher institutions have similar degrees offered by various names and also should take into account the effect of the economic crisis in which it has been immersed in the region and the country. However, to determine with precision it is recommended to conduct a comprehensive study on the issue.

### Communication with students.

The academic program has different ways to monitor the performance of students at each campus. The following describes communication channels:

Channel	Description of Activities	Evidence
Program Coordinator	The coordinator has the responsibility to be in constant communication with students to support them in matters related to their academic training. Among the main activities carried out include: vocational counseling, selection of subjects, support for the selection and acceptance in exchange programs, monitor academic performance reports, liaison with extra-curricular activities, attention to special situations and representing students students at the School Address.	Mexicali: Luis F. Oviedo Villavicencio.  Tijuana: Rosa Sumaya Tostado.

Tutors	All academic program groups have an assigned tutor. The tutor is usually a professor who teaches the group. His responsibilities include monitoring the academic performance during the first two sets of the semester, students at risk channeling the Student Development Center (CEDE) or the Directorate of School, sharing the two boards of guardians of the semester to identify common problems and communicate special situations group. Mentoring is an educational activity which aims to guide and support students in their educational process, but does not replace the work of professors but complements and enriches.	Tutoring Report
Student Development Center (CEDE)	The CEDE is comprised of trained personnel in the field of Educational Psychology. Their job is to assess students before they enter the institution, report the results to the School Direction, organize the induction course for new students, teaching courses on general topics that are relevant to undergraduates, implementing and evaluating vocational tests and monitor students at risk.	Academic Operation Direction

## Graduate profile.

When completing the application to present the EGEL, students must complete a questionnaire that helps determine the profile of the graduate. The results of the survey are included in CENEVAL's Institutional Report.

Next, we present the reagents and the results that the International Public Accountant Academy considers most relevant on generation 2009-2010:

	2009		2010	
	CETYS Mexicali	CETYS Tijuana	CETYS Mexicali	CETYS Tijuana
<b>Total number of students</b>	<b>12</b>	<b>6</b>	<b>14</b>	<b>17</b>
<b>Sex</b>				
Men	5	3	2	10
Women	6	3	12	7
<b>Age range</b>				
Younger than or 21 years old			1	
22 - 25 years old	12	5	12	16
26 - 29 years	-	1	1	1

<b>Average in the Undergraduate Studies</b>				
Average 70 - 79				1
Average 80 - 89	7	1	4	5
Average 90 - 100	5	5	10	11
<b>Variable during undergraduate school</b>				
Scholarship	8	5	10	11
No scholarship	4	1	4	6
<b>Job situation During EGEL</b>				
Works	8	5	13	16
Doesn't work	4	1	1	1
<b>Extraordinary exams for graduation.</b>				
Didn't repeat subjects	10	4	9	7
Repeated 1 subject	1	-	3	5
Repeated 2 subjects	-	-	1	4
Repeated 3 or more subjects	-	2	1	1
<b>Expected Income in 10 years and studying a postgraduate</b>				
Expected Income \$10001 - \$20000*	-	-	1	-
Expected Income \$20001 - \$30000*	1	3	2	1
Expected Income \$30001 - \$40000*	3	-	3	2
Expected Income \$40001 - \$50000*	2	2	1	2
Expected Income More than \$50000*	6	1	7	12
* Expected Income in 10 years and studying a Postgraduate				

### Average.

As can be seen in the previous table, more than half of the students about to graduate from 2009 and 2010 had an average in the range of 80-89 and 90-100. Therefore, the results of the EGEL and the evidence analysis of student performance (portfolio) suggest that students have areas of opportunity and development.

### Scholarship.

The vast majority of students received scholarships during their professional studies to benefit both economically and thus getting an incentive to maintain high ratings.

### Work.

Most students who were about to graduate in 2009 and 2010 had jobs, which is a really favorable factor for the academic program and its successful integration into the professional world.

### Income expectations.

Most of the students who answered the questionnaire said they hope to have an income above 40 thousand pesos a month ten years after graduation, considering they would take a Doctorate in the meantime. This situation shows that students expect work in leadership positions as these are considered high wages in Mexico.

Concluding with these findings, students are in constant communication with the academic staff of the institution through the program coordinator, tutors and CEDE. Also, some receive financial assistance through scholarships so they can study in CETYS University, a situation that many use. Additionally, it is encouraging to know that most of them have some sort of employment upon graduation and that they are getting high grades. On the **Action Plan** section, learning assessment strategies are proposed to support the teaching - learning process of the student.

### Satisfaction Survey:

CETYS University applies a Satisfaction Survey each year to a representative sample of each of its academic programs. The survey is based on eight indicators related to student satisfaction in relation to educational services that the institution provides.

Once you get the results of the survey, the address of each campus convenes board directors and area coordinators to discuss the results and suggestions for improvement if necessary.

The School of Business and Administration must submit graphs or tables of results relevant to this evaluation criterion.

The results of the Satisfaction Survey are expressed based on the following criteria:

Criteria Table		
Score	FM	Consideration
100	0	Excellent
95	5	Excellent
90	10	Good
85	15	Good
80	20	Good

75	25	Regular
70	30	Regular
65	35	Bad
60	40	Bad
55	45	Very Bad

The Measurement Factor (FM for its acronym in Spanish) expected by the institution is in the range of 0-20 to indicate that students qualify as "good" or "excellent" the quality of educational services they receive.

The results of the Satisfaction Survey are divided between undergraduate and graduate and are presented through campus.

### Undergraduate:

	Campus Mexicali			Campus Tijuana			Campus Ensenada		
	2009 FM	2010 FM	2011 FM	2009 FM	2010 FM	2011 FM	2009 FM	2010 FM	2011 FM
Services	14	16	20	17	<b>21</b>	15	15	20	<b>21</b>
Facilities	<b>21</b>	17	<b>22</b>	<b>21</b>	<b>23</b>	19	19	<b>27</b>	<b>24</b>
Director	10	14	<b>22</b>	15	6	6	14	7	17
Education	<b>26</b>	N/A	N/A	30	N/A	N/A	18	N/A	N/A
Extra-curricular	9	15	17	13	15	10	14	26	12
Student Environment	<b>34</b>	<b>21</b>	7	6	<b>26</b>	<b>21</b>	<b>23</b>	19	<b>24</b>
<b>The qualitative aspects (pride of belonging to CETYS) and satisfaction / dissatisfaction are evaluated in terms of percentages.</b>									
	CETYS Mexicali 2011			Campus Tijuana 2011			Campus Ensenada 2011		
qualitative aspects	Pride YES	Pride NO	Didn't answer	Pride YES	Pride NO	Didn't answer	Pride YES	Pride NO	Didn't answer
Pride of studying in Cetys	73%	24%	2%	75%	23%	2%	75%	22%	3%
Satisfaction	YES	NO	Didn't answer	YES	NO	Didn't answer	YES	NO	Didn't answer
	81%	20%	0%	80%	20%	0%	77%	21%	2%

The indicator called "Satisfaction" is the general perception of the students on this aspect, as shown in the above table representation for the College of Business and Administration.

## 8. - Professors.

CPI's academic program includes professors of the three areas of training: General, Professional and Specialization. Therefore, students take subjects taught by professors from different areas of knowledge. The CVs of the full time faculty of the College of Business and Administration can be found on the Official Web Site of CETYS University, the URL is: <http://www.cetys.mx/?page=187&pp=187>. Below is the profile of the professors who taught in the curriculum of CPI in Mexicali and Tijuana campus in 2011. It is noteworthy that the courses listed below were available for students of CPI, but were not exclusive to them.

### Type of teaching:

Full Time= TC , Part Time= MT, Subject= A, Adjunct= AD, Associate= AS, Visitor / Guest= V.

### Academic degree:

Professional= P (Degree, Engineering), Specialty= E, Master= M, Doctorate= D

CPI's academic program includes professors of the three blocks of Education: General, Professional and Specialization, being these professors mostly Adjunct Professors, and with a maximum degree of graduate studies.

## 2011

INTERNATIONAL PUBLIC ACCOUNTANT							
Code	Subject	Sem	Professor	Academic Status	Type	Campus	Groups
CB400	Financial Accounting I	1	Ma. Socorro Encinas Grijalva	Master	A	Tij	2
CB400	Financial Accounting I	1	Cristina Ramirez Martinez	Master	A	Mxl	1
CB400	Financial Accounting I	1	Leticia Torres Arteaga	Master	AD	Mxl	1
AD400	Administration	1	Claudia Diez de Bonilla	Undergraduate	A	Tij	2
AD400	Administration	1	Cinthia I. Carrasco Soto	Master	TC	Mxl	2
DE400	Private Law	1	Luis Sandoval Figueroa	Specialized	A	Tij	2
DE400	Private Law	1	Basilio Alfredo Martinez Villa	Undergraduate	A	Mxl	1
DE400	Private Law	1	Eibar Jeovanni Avila Diaz	Master	AS	Mxl	1
CS400	Advanced Communication in Spanish	1	Ricardo Martinez Castro	Undergraduate	A	Tij	2

CS400	Advanced Communication in Spanish	1	Jorge Arturo Ortega Acevedo	Doctorate	A	Mxl	1
CS400	Advanced Communication in Spanish	1	Laura López Murillo	Master	A	Mxl	1
EC400	Globalization and Economic Development	1	Reina Alicia Castro Camacho	Master	A	Tij	1
EC400	Globalization and Economic Development	1	Hector Maymi Sugranéz	Doctorate	A	Tij	1
EC400	Globalization and Economic Development	1	B. Lizeth Montenegro Machain	Master	A	Mxl	1
EC400	Globalization and Economic Development	1	Olimpia Ruiz Ruiz	Master	A	Mxl	1
<b>Code</b>	<b>Subject</b>	<b>Sem</b>					
CB401	Financial Accounting II	2	Ma. Socorro Encinas Grijalva	Master	A	Tij	2
CB401	Financial Accounting II	2	Luis F. Oviedo Villavicencio	Master	TC	Mxl	1
MA400	Math	2	Rodrigo Xavier Matus Félix	Master	A	Tij	1
MA400	Math	2	Jose Luis Romero Sanchez	Master	AS	Mxl	1
CC415	Management Information Systems	2	Brizna Rodriguez Velarde	Undergraduate	AS	Tij	2
CC415	Management Information Systems	2	Jose Manuel Algravez Uranga	Master	A	Mxl	1
EC401	Economy	2	Francisco Gonzalez Bermudez	Master	TC	Tij	1
EC401	Economy	2	Francisco Fuentes Torres	Undergraduate	A	Tij	1
EC401	Economy	2	B. Lizeth Montenegro Machain	Master	A	Mxl	1
CS401	Thinking Skills	2	Liza Hernandez Garcia	Undergraduate	A	Tij	2
CS401	Thinking Skills	2	L. Margarita Salazar Ortega	Undergraduate	A	Mxl	1
CS403	Cultural I	2	Argelia del Pilar Covarrubias Leon	Undergraduate	A	Tij	1
CS403	Cultural I	2	Jesus F. Padilla Rodriguez	Master	A	Tij	1
<b>Code</b>	<b>Subject</b>	<b>Sem</b>					
FZ400	Financial Analysis	3	Rosa Sumaya Tostado	Master	TC	Tij	1
FZ400	Financial Analysis		Ma. Eugenia Corella Torres	Master	TC	Tij	1

FZ400	Financial Analysis	3	Luis F. Oviedo Villavicencio	Doctorate	TC	Mxl	1
FZ400	Financial Analysis	3	Berth Fernando Canizales Reyes	Master	A	Mxl	1
MA409	Statistics	3	Rodrigo Xavier Matus Félix	Master	A	Tij	1
MA409	Statistics	3	Iván Eduardo Lopez Gutierrez	Undergraduate	A	Tij	1
MA409	Statistics	3	Antonio Parra	Undergraduate	A	Mxl	1
MA409	Statistics	3	Agustin Cintora Franco	Master	A	Mxl	1
MK400	Marketing Management	3	Cristina Pina Diaz	Master	A	Tij	1
MK400	Marketing Management	3	Francisco Villalba Rosario	Master	TC	Mxl	1
MK400	Marketing Management	3	Angela Arroyo Perez	Master	AS	Tij	1
DE401	Labor Law and Social Security	3	Enrique Leyva Trujillo	Undergraduate	A	Tij	2
DE401	Labor Law and Social Security	3	Yolanda Bastidas Canizales	Undergraduate	A	Mxl	1
HU400	Human Being and the Environment	3	Martha A. Rocha Gracia	Undergraduate	A	Tij	2
HU400	Human Being and the Environment	3	Luis Linares	Undergraduate	A	Mxl	1
CS404	Cultural II	3	Argelia del Pilar Covarrubias Leon	Undergraduate	A	Tij	2
CS404	Cultural II	3	Leopoldo Fabio Muro Arechiga	Undergraduate	A	Tij	1
CS404	Cultural II	3	Melanie E. Montes Silva	Master	A	Tij	1
CS404	Cultural II	3	Jesus F. Padilla Rodriguez	Master	A	Tij	1
<b>Code</b>	<b>Subject</b>	<b>Sem</b>					
CO400	Costs	4	Marco Antonio Franco Sandoval	Master	MT	Tij	1
CO400	Costs	4	Rosa Sumaya Tostado	Master	TC	Tij	1
CO400	Costs	4	Leticia Torres Arteaga	Master	AD	Mxl	1
RI400	Human Resources Management	4	Patricia Valdes Flores	Doctorate	TC	Tij	1
RI400	Human Resources Management	4	Alba Garcia Gutierrez	Master	A	Tij	1
RI400	Human Resources Management	4	Monica Acosta Alvarado	Master	TC	Mxl	1
CB403	Superior	4	Marco Antonio Franco Sandoval	Master	MT	Tij	1

	Accounting						
CB403	Superior Accounting	4	Cristina Ramirez Martinez	Master	AD	Mxl	1
CB404	International Accounting	4	Cesar Martinez Hernandez	Undergraduate	A	Tij	1
CB404	International Accounting	4	Alfredo Nuño Oliva	Undergraduate	A	Mxl	1
DE405	Fiscal Law	4	Jose Cristóbal Hernandez Tamayo	Master	A	Tij	1
DE405	Fiscal Law	4	Omar Alberto Ramos Sierra	Master	A	Mxl	1
<b>Code</b>	<b>Subject</b>	<b>Sem</b>					
CB402	Administrative Accounting	5	Reina Alicia Castro Camacho	Master	A	Tij	1
CB402	Administrative Accounting	5	Marco A. Franco Sandoval	Master	MT	Tij	1
CB402	Administrative Accounting	5	Luis F. Oviedo Villavicencio	Doctorate	TC	Mxl	1
CB405	Audit I	5	Marco A. Franco Sandoval	Master	MT	Tij	1
CB405	Audit I	5	Carmen Patricia Montano Fong	Undergraduate	A	Mxl	1
DE402	International Law and Customs	5	Celina Beltrán Zavala	Master	A	Tij	1
DE402	International Law and Customs	5	F. Marissa Mosso Celaya	Master	A	Mxl	1
CS402	Research Methodology	5	Ricardo Martinez Castro	Undergraduate	A	Tij	1
CS402	Research Methodology	5	Pamela Arzave Ochoa	Undergraduate	A	Tij	1
CS402	Research Methodology	5	Teresita Higashi Villalvazo	Master	AS	Mxl	1
ID400	Advanced communication in English	5	Raquel Espinoza Alvarez	Master	TC	Tij	2
ID400	Advanced communication in English	5	Rogelio Zepeda Zurita	Doctorate	A	Mxl	1
<b>Code</b>	<b>Subject</b>	<b>Sem</b>					
FZ401	Financial managment	6	Ma. Eugenia Corella	Master	TC	Tij	1
FZ401	Financial managment	6	Luis F. Oviedo Villavicencio	Doctorate	TC	Mxl	1
CB406	Audit II	6	Silverio Rodriguez Arroyo	Master	A	Tij	1
CB406	Audit II	6	Carmen Patricia Montano Fong	Undergraduate	A	Mxl	1
IM401	Internacional Fiscal	6	Agustin Cardenas Lopez	Undergraduate	A	Tij	1

	Legislation I						
IM401	Internacional Fiscal Legislation I	6	Ignacio Contreras Lerma	Master	A	Mxl	1
IM402	IRS Legal Entities	6	Jose Paul Hernandez Cota	Master	A	Tij	1
IM402	IRS Legal Entities	6	Hector Gutierrez Dueñas	Undergraduate	A	Mxl	1
HU401	Human Being, History and Society	6	Jose Luis Espinoza Garza	Undergraduate	A	Tij	1
HU401	Human Being, History and Society	6	Carlos Postlewhite Garcia	Master	A	Mxl	1
<b>Code</b>	<b>Subject</b>	<b>Sem</b>					
AD402	Entrepreneurs Development	7	Lisette Salgado Patino	Master	TC	Tij	2
AD402	Entrepreneurs Development	7	Paulina Vargas Larraguivel	Master	TC	Mxl	1
FZ403	Financial Planning and Control	7	Mario Hernandez Godinez	Undergraduate	A	Tij	1
FZ403	Financial Planning and Control	7	Eugenio Long Escolani	Master	A	Mxl	1
IM403	Internacional Fiscal Legislation II	7	Agustin Cardenas Lopez	Undergraduate	A	Tij	1
IM403	Internacional Fiscal Legislation II	7	Jose Paul Hernandez Cota	Master	A	Tij	1
IM403	Internacional Fiscal Legislation II	7	Martin Murguía Olague	Master	A	Mxl	1
IM404	IRS Individuals	7	Marco A. Franco Sandoval	Master	MT	Tij	1
IM404	IRS Individuals	7	Hector Gutierrez Dueñas	Undergraduate	A	Mxl	1
HU402	Human Being and Ethics	7	Jose Luis Espinoza Garza	Undergraduate	A	Tij	1
HU402	Human Being and Ethics	7	Aníbal Orantes Delgado	Undergraduate	A	Tij	1
HU402	Human Being and Ethics	7	Carmen Echeverría del Valle	Master	AS	Mxl	1
<b>Code</b>	<b>Subject</b>	<b>Sem</b>					
FZ402	Investment projects	8	Mario Hernandez Godinez	Undergraduate	A	Tij	1
FZ402	Investment projects	8	Juan Carlos Gonzalez Torres	Master	A	Tij	1

FZ402	Investment projects	8	Eugenio Long Escolani	Master	A	Mxl	1
FZ404	Financial markets	8	Angelica Rivera Castro	Master	A	Tij	2
FZ404	Financial markets	8	Berth Fernando Canizales Reyes	Master	A	Mxl	1
FZ405	International Finances	8	Celsa G. Sanchez Vélez	Master	TC	Tij	2
FZ405	International Finances	8	Marcela Guadarrama Minor	Master	A	Mxl	1
AD407	Strategic Management	8	Carlos Rodriguez Rubio	Doctorate	TC	Tij	2
AD407	Strategic Management	8	Carlos Castellanos Leon	Doctorate	TC	Mxl	1
AD418	Global Organizations Management	8	Claudia Diez de Bonilla	Undergraduate	A	Tij	1
AD418	Global Organizations Management	8	Victoria Gonzalez Gutierrez	Doctorate	TC	Mxl	1

### Summary of the Results

Type of Professor	No. Groups	Total Groups	Percentages
Adjunct	3	120	3%
Subject	80	120	66%
Associate	7	120	6%
Part-time	5	120	4%
Full-time	25	120	21%
Visitant	0	120	0%

Academic Studies	No. Groups	Total Groups	Percentages
Undergraduate	40	120	33%
Specialization	1	120	1%
Master's	67	120	56%
Doctorate	12	120	10%

The fact that 66% of professors are Adjunct professors, does not favor students because they use to have less available to provide advice and mentoring and being more involved in organizing activities for comprehensive education. However, CETYS adjunct professor is recognized for their willingness and dedication to students. Also, the fact that they are adjunct professors adds to the fact that they can bring their experience to the classroom. Moreover, 25% of the groups were attended by professors part

time and full time in 2011, the latter being that as full-time professors strongly contribute to the development of high quality academic Cetys University offers.

The above table shows that 67% of the CPI academic program groups were attended by professors with postgraduate studies in 2011 (Specialty, Master and PhD).

As for the highest educational degree, the organization has made an effort to support a larger number of professors to obtain their master's degrees and doctorates. In both respects it meets most of the standards included in the national accreditations.

## Professor Evaluation.

### Criterion and maximum score of the professor evaluation instrument.

Criterion	Maximum Score	%
Course Planning	9	15
Design of the course program	5	
Facilitation for Learning	33	55
Comprehensive learning	14	
Educational Technology	8	
Counseling	4	
Time and attendance	7	
Assessment of student performance	18	30%
Techniques and Instruments	9	
Feedback to students	6	
Delivery of final grades sheet	3	
Final weighting	60	100

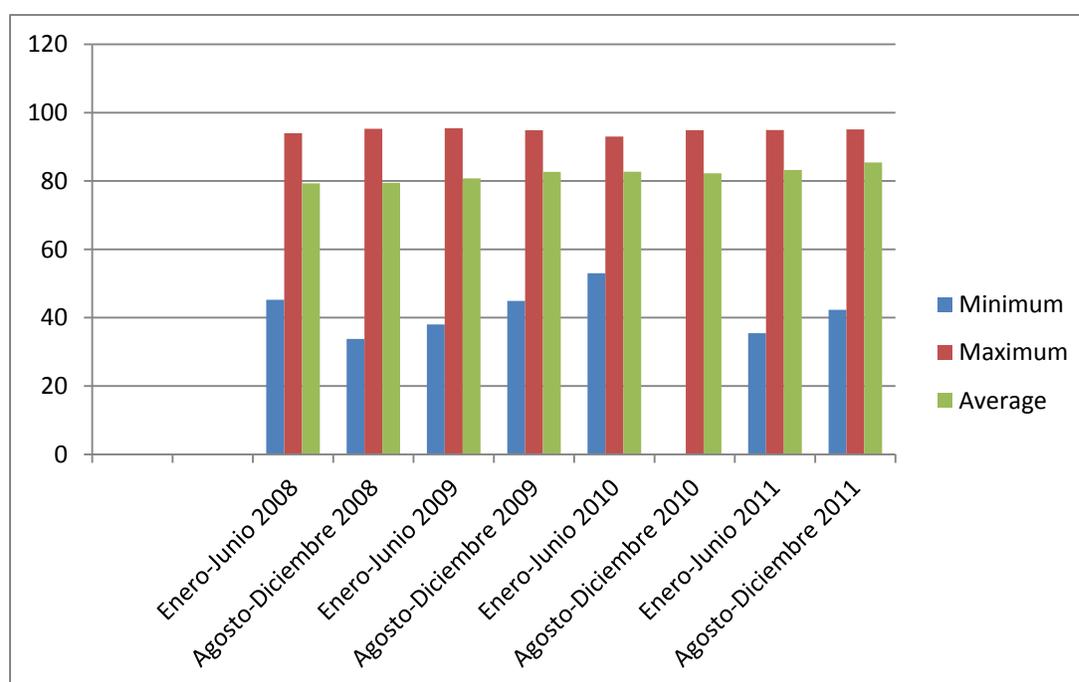
### Professor's evaluation process.

Towards the end of the semester, a questionnaire with the criteria outlined in the table above is applied. The questionnaire is completed by the students and the professor of each subject (the professor fills it in a self-evaluating way).

Professors are not divided by academic program for evaluation purposes. Therefore, CETYS Information System (SICU) concentrates the evaluation results by College.

### Results of professors evaluations of the College of Business and Administration:

	Minimum	Maximum	Medium
<b>Periods:</b>			
Jan-June 2008	45.22	93.99	79.32
Aug-Dec2008	33.76	95.26	79.47
Jan-Jun 2009	38.02	95.4	80.75
Aug-Dec 2009	44.89	94.85	82.68
Jan-Jun 2010	53.01	92.98	82.73
Aug-Dec 2010	N/A	94.87	82.26
Jan – Jun 2011	35.48	94.93	83.22
Aug-Dec 2011	42.28	95.11	85.39



The trend in assessment is clearly directed upwards, the peak was the semester from August to December 2011.

## 9. - External Review.

The CPI's academic program is accredited by the Accreditation Council on the Teaching of Accounting and Administration, A. C. (CACECA for its acronym in Spanish) in Tijuana and Mexicali. Such accreditation is a form of external evaluation for the academic program based on criteria used in reputable

institutions in Mexico. Accreditation of CPI's Mexicali Campus came in 2009 while in began in Tijuana until 2005.

Accreditation process:

CACECA requests a preliminary report of the academic program to be credited or re-credit. The preliminary report is a questionnaire of 153 variables covering the reagents listed below. After building the preliminary report, it is sent to the accrediting agency for analysis by an Evaluation Committee, composed of three evaluators who work as professors in similar academic programs in Mexican universities.

Subsequently, the Evaluation Committee visits the campus where the institution offers the academic schedule (contrary WASC, CACECA accredits academic programs by campus, therefore, the CPI accreditation in Mexicali and Tijuana campus happened in different events). During the visit, the Evaluation Committee reviews the preliminary report documents that serve as evidence, travels and interview facilities for academic staff, the administration and students. The visit lasts a total of three days.

Once the tour ends, the members of the Evaluation Committee return to their institutions and issue its recommendation. This recommendation determines whether to grant (1) Accreditation or (2) No Accreditation.

CACECA's evaluation process is based using a system of points (1000 points in total) distributed through different variables. The minimum score that must accumulate academic programs to be accredited is 700 (70%). The academic program conducts a self-assessment of each variable in the preliminary report, however, the evaluation committee assigned its own score to determine if the program is accredited or not.

#### **Summary results of the CPI accreditation program:**

Tijuana Campus accredited in January 10, 2005 for a period of five years.

Mexicali Campus accredited in December 14, 2009 for a period of five years.

	Variable	CACECA	Campus Tijuana		Campus Mexicali	
			Preliminary Report	Committee	Preliminary Report	Committee
1	Professors	200	188	143.5	187.46	187.46
2	Students	240	230	232.5	240	240
3	Bachelor Programs	136	133	134	134.75	134.75
4	Comprehensive training	105	79	79	88.71	88.71
5	Financial Resources	112	97	102	102	102
6	Resources - Efficiency	97	91	93	97	97
7	Extension - Research	75	46	0	43.83	43.83
8	Additional	45	45	45	45	45

	Information					
	<b>Total</b>	<b>1000</b>	<b>909</b>	<b>829</b>	<b>938.75</b>	<b>938.75</b>

### Summary results of the CPI's reaccreditation program:

Tijuana Campus last reaccreditation was on June 15, 2011 for a period of five years.

Mexicali Campus has a pending reaccreditation in 2014.

	Variable	CACECA	Campus Tijuana	
			Preliminary Report	Committee
1	Professors	220	193	185.80
2	Students	210	208	169.20
3	Bachelor's Degrees	140	130.5	125.00
4	Integral Training	100	91	73.30
5	Financial Resources	110	98	103.00
6	Efficiency-Resources	80	67	62.50
7	Extension-Investigation	100	70	45.00
8	Additional Information	40	40	35.00
	<b>TOTAL</b>	<b>1000</b>	<b>897.5</b>	<b>798.80</b>

Key recommendations and actions taken at both campuses.

CACECA issued a series of recommendations for variable in order to improve the academic program of ICC.

Below is a summary of the most relevant recommendations and the actions that were taken to follow up on them:

Variable	Recommendation	Action Taken
Professors	<ul style="list-style-type: none"> <li>Ensure that professors of the CPI's academic program have an academic or professional certification granted by authorized schools or institutions.</li> <li>Ensure that professors of the CPI academic program dedicate a percentage of time to research activities.</li> <li>Ensure that professors from the CPI academic program conduct outreach</li> </ul>	<ul style="list-style-type: none"> <li>None.</li> <li>There is a research plan that guides research activity, and promotes the definition of research lines.</li> <li>Promote and support the development of presentations and participation in national and international conferences.</li> <li>A fund was established to publish books.</li> </ul>

Students	<p>activities such as academic conferences, forums and conferences.</p> <ul style="list-style-type: none"> <li>• Encourage the publication of books, research papers and so on by professors with master's degree.</li> <li>• Establish and consider hiring new professors according to the academic profile required for each subject with experience.</li> </ul>	<ul style="list-style-type: none"> <li>• None.</li> </ul>
Bachelor Degree Programs	<ul style="list-style-type: none"> <li>• Ensure that new students from the CPI's academic program take the introductory course.</li> <li>• Ensure that students graduating from the CPI academic program know the rules for qualification.</li> </ul>	<ul style="list-style-type: none"> <li>• The CEDE (Center for Student Development) is planning to give the induction during the first week of classes.</li> <li>• The graduates Direction is responsible for providing the rules and creating a new mechanism to be of the student's knowledge.</li> </ul>
	<ul style="list-style-type: none"> <li>• They should create a procedure to maintain documentation that the curriculum was revised and its methodology in reviewing the plan.</li> <li>• Develop a mechanism for evaluating the program, considering the views of employers, graduates and students.</li> <li>• Provide a mechanism to identify professor training needs based on the curriculum of the academic program of CPI.</li> <li>• Conduct a study to determine the causes of low scores when graduating.</li> </ul>	<ul style="list-style-type: none"> <li>• The Academies are working on the instrument and methodology to be followed in the review of the plans and programs of study.</li> <li>• The revision of the curriculum will be made and we will need the opinion of employers, graduates and students.</li> <li>• The institution has a Center for Development and Improvement (CDMA) responsible for the comprehensive training of professors who carry out the diagnosis based on identified needs.</li> <li>• None.</li> </ul>

## Conclusion.

CACECA's Accreditation gives the academic program the opportunity to conduct a preliminary report and quality recognition in Mexico. A huge effort has been made to follow all the recommendations that are considered important for professors to help with improvement of the CPI program; however, not all the areas of opportunity have been addressed. CACECA follows a strict model that dictates quality indicators of academic programs. As expected, no CACECA model fits perfectly with CETYS educational model and its Mission. Therefore, some of CACECA's quality indicators are not always CETYS priority and vice versa.

The CPI program searches for a profile in its graduates that differs in some respects to the national profile, therefore, we have obtained international certifications such as WASC accreditation and hope to obtain the ACBSP accreditation, eventually. However, CACECA accreditation will remain important in the quality assurance efforts of the academic program. Each accrediting agency gives CETYS University and its programs the opportunity to improve and adapt to changes in education and market demands

## 10. Strengths and Areas of Opportunity for the Academic Program.

Based on the items covered throughout this preliminary report, we can make the analysis of the strengths and weaknesses that are presented below:

	Strengths	Weaknesses
<b>Learning Outcomes</b>	<p>The RAIs are defined and known to the full time professors.</p> <p>The RAIs were subjected to a first attempt at measuring learning so that the institution already have experience and will be easier to improve.</p> <p>The full time professors recognize the value of teaching based on examples and SLOs.</p> <p>The full time professors and students have already begun work on the basis of learning outcomes.</p>	<p>The design of the process of the Learning Assessment of the RAIs should have greater representation of the academies.</p> <p>There are no "opportunities to learn" so that students meet the profile required by RAIs.</p> <p>Learning Assessment Instruments require RAIs "opportunities to learn" and to be accepted by the full time professors.</p> <p>The PLOs need to be modified to meet the market needs.</p>
<b>Curricular Map</b>	The curriculum includes courses	The curriculum map reveals that

	<p>map of the three areas of training: General, Professional and Specialization.</p> <p>The curriculum includes courses map co-curricular and curricular course designed to improve the English language.</p>	<p>some subjects do not follow a logical sequence.</p> <p>EGEL results reveal the omission or failure of topics on Financial Mathematics, Accounting, Tax and Audit.</p> <p>The theme of Operations, part of the functional areas of an organization, is omitted from the curriculum map.</p>
<b>Learning Assessment</b>	<p>The learning assessment process that EGEL uses gives objectivity to the process and the ability to compare results with the national average.</p> <p>The learning process includes measuring the quantitative elements (EGEL) and qualitative (Portfolio).</p>	<p>Measuring the learning process is still relatively new to CETYS therefore room for improvement exists.</p> <p>The results of the learning assessment are not yet integrated into the decision making.</p> <p>There is no institutional process for the collection, analysis and dissemination of the results of measurement of learning to facilitate decision-making.</p> <p>EGEL results reveal deficiencies in the quantitative area, which includes Financial Mathematics and Statistics. It also reveals shortcomings in the methodological area.</p>
<b>Students</b>	<p>The EGEL test provides a suitable profile of students who are graduating soon.</p> <p>There are various channels of communication between professors and students (coordinator, tutor, CEDE).</p> <p>The student has the opportunity to pursue a double degree, national and international exchanges, and participate in extracurricular academic events in nature.</p>	<p>No institution has a survey to assess perceptions of student learning CPI program during their studies.</p> <p>CETYS doesn't have retention rates, dropout and completion rate of CPI academic program.</p> <p>We do not have an adequate process to provide the information on which students participate in exchange programs, dual degree and / or academic events.</p>

<b>Quality of the Professors</b>	<p>The institution publishes the CVs of the full professors in the institution's website.</p> <p>The academic program's faculty have different areas of specialization and graduate.</p> <p>The results of the evaluation of professors have improved recently.</p>	<p>It is important to increase the number of groups served by full-time professors with master's and doctoral studies.</p> <p>We need to increase the professional development and teaching courses.</p>
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## 11. Action Plan.

### Learning Outcomes (PLOs).

We recommend changing the current PLOs for the ones presented next:

At the end of the academic program of International Public Accountant, the student will be able to:

**RAPA # 1:** At the end of the academic program, the student will be able to evaluate the local, national and international environment of the businesses according to the economic, political, social and environmental aspects.

**RAPA # 2:** At the end of the academic program, the student will be able to organize the functional areas of the company: Finance, Operations, Marketing and Human Resources.

**RAPA # 3:** At the end of the academic program, the student will be able to solve business problems.

**RAPA # 4:** At the end of the academic program, the student will be able to design and implement accounting systems according to the needs of the company and within the global environment in which it operates.

**RAPA # 5:** At the end of the academic program, the student will be able to develop a vision that allows him to act nationally and internationally as an expert in the generation, review and use of financial information.

**RAPA # 6:** At the end of the academic program, the student will be able to analyze, interpret and use laws and tax regulations at a national and international level.

**RAPA # 7:** At the end of the academic program, the student will be able to design, implement and report useful, reliable and timely financial data information that will enable decision making

These PLOs are aligned with Business and Administration programs of education institutions with whom CETYS is related, which can facilitate student exchange programs. They also align with EGEL areas, which facilitates the learning assessment. It is expected that the College of Business and Administration approves this proposal.

## Curricular Map.

It is recommended to modify the curriculum in order to:

- Correct any sequence problems detected in the current curriculum.
- Correct the omission of the **Operations** theme in the current curriculum to complete the *learning opportunities* in business planning and business development.
- Develop a learning assessment plan better aligned with the curriculum.

## Learning Assessment

It is expected to perform the learning assessment of students during their undergraduate studies using departmental exams and the EGEL. It also planned to participate in the improvement of the Learning Assessment Plan.

The purpose of using tests and departmental headings is to minimize the overvaluation in student grades and subject them to a departmental standard that guarantees quality in educating the CPI. Below is a table based on the Learning Assessment of the PLOs proposal:

**Learning Assessment Calendar:**

Semester	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
2012-1							
2012-2							
2013-1							
2013-2				X			
2014-1	X						
2014-2						X	
2015-1			X		X	X	
2015-2		X					X
2016-1							

The PLOs will be evaluated as follows:

PLO and its instrument of measurement:

PLO1 with Exam and / or Departmental Rubric.

PLO2 with Departmental Rubric.

PLO3 with Departmental Rubric.

PLO4 with Departmental Rubric and EGEL's accounting area.

PLO5 with Departmental Rubric and EGEL's cost administration and audit area.

PLO6 with Departmental Rubric and EGEL's fiscal area.

PLO7 with Departmental Rubric and EGEL's Financial administration area.

## Areas of Opportunity.

CPI's academic program requires significant improvements in the collection, organization, analysis, dissemination and use of information. Attention must be paid to the following indicators:

- Graduation Rate, Retention and Drop outs Index.
- EGEL Results by Knowledge Area.
- Admission Test Results.
- Institutional Learning Assessment Results by academic program.
- Academic program costs.
- Developing indicators for programs and support centers (Student Life, Entrepreneur Development Center, International Programs and other extracurricular activities).
- Professor assessment results per academic program.

It is also advisable to develop and implement a questionnaire to survey students from the academic program on their perception of the quality of education they receive during their professional studies and implement an information system that meets the needs of the institution and the academics programs.

## 12. Glossary.

**Academies:** Groups of professors from CETYS organized by academic program.

**CACECA:** Accreditation Council on the Teaching of Accounting and Administration. It is an accrediting agency for business and administration programs with national reach.

**CENEVAL:** National Center for Higher Education Evaluation. CETYS subcontracts part of the CENEVAL's Learning Assessment, as most higher education institutions in Mexico do.

**College of Business & Administration:** Includes the Business and Administration Schools on the Mexicali, Tijuana and Ensenada campuses. The Director of the College is Dr. Scott Venezia. The CPI, BBA, BIB, BMM, BGD and MBA programs are part of the College.

College of Social Sciences and Humanities: It includes the Schools of Psychology and Humanities on the Mexicali, Tijuana and Ensenada campus. The Director of the school is Dr. Alberto Garate.

College of Engineering: Includes the Engineering Schools on the Mexicali, Tijuana and Ensenada campus. The Director of the school is Dr. Miguel Salinas.

EGEL: General Test for Bachelor Graduation. This test is an important way of learning assessment for academic programs in Mexico. CENEVAL is responsible for the design, implementation and evaluation of the test, and the dissemination of results.

FIMPES: Federation of Private Mexican Institutions of Higher Education, A. C.

LAM: Degree in Marketing Management

Opportunities for Learning: are curricular and co-curricular subjects containing the topics and tasks that lead students to achieve the SLOs and PLOs.

PLOs: Program Learning Outcomes

Internship: Undergraduate Students provide their services free of charge to organizations related to their field of study in exchange for the opportunity to gain professional experience.

Portfolio: Learning product or collection of learning products of student learning in a subject that serves as evidence of meeting the learning outcomes.

Product of Learning: Exam, essay, and implementation project or any document showing mastery of a subject by students.

RAI's: Institutional Learning Outcomes.

Learning Outcomes: Knowledge and / or skills that the student must demonstrate upon completion of a course or academic program.

RVOE: recognition of official validity of studies.

Social Service: Undergraduate Students donate time to causes or organizations carrying out social welfare activities in the community.

SLOs: Student Learning Outcomes.

WASC: Western Association of Schools and Colleges.

### 13. References

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