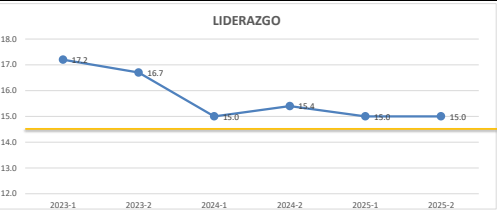
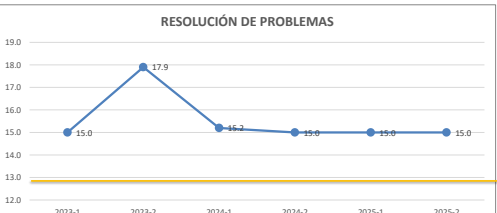
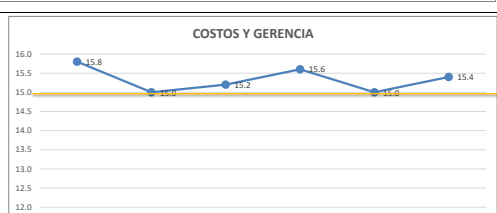
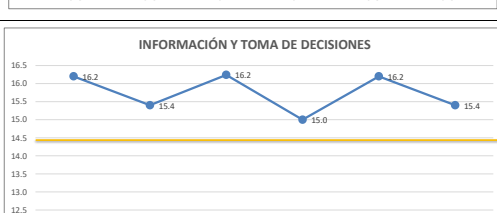
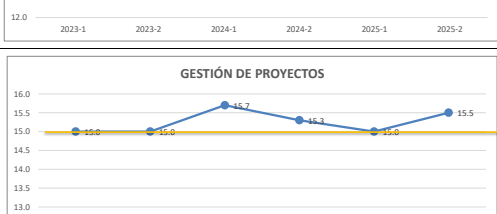




USMP
UNIVERSIDAD DE
SAN MARTÍN DE PORRES

Facultad de
Ciencias Contables,
Económicas y Financieras

RESULTADOS DE APRENDIZAJE (2023-2025)

PROGRAM ACCOUNTING & FINANCE - LIMA						2023-1	2023-2	2024-1	2024-2	2025-1	2025-2
LEADERSHIP Students are able to express and interpret their ideas orally and in writing, in Spanish, using university-level academic standards. The overall result must be equal to or greater than 15	Instrument type:- Direct- Formative- Internal- SummativeEffective oral and written presentations.	Result for the 2025-II period was 15.0	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in faculty proficiency in using rubrics and assessment instruments.	Faculty guidance on the use of rubrics and assessment instruments.		17.2	16.7	15.0	15.4	15.0	15.0
PROBLEM SOLVING Students are able to propose solutions using a systemic approach and applying knowledge of the concepts, structure, and meaning of accounting reports for business operations. The overall result must be equal to or greater than 15	Instrument type:- Direct- Summative- InternalAccounting report analysis	Result for the 2025-II period was 15.0	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in faculty proficiency in using rubrics and assessment instruments.	Faculty guidance on the use of rubrics and assessment instruments.		15.0	17.9	15.2	15.0	15.0	15.0
COST MANAGEMENT AND MANAGEMENT Students interpret and analyze the main accounting tools in a real business management situation with a quality-oriented approach. The overall result must be equal to or greater than 15	Instrument type:- Direct- Formative- Internal	Result for the 2025-II period was 15.4	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in faculty proficiency in using rubrics.	Faculty guidance and support on the use of rubrics.		15.8	15.0	15.2	15.6	15.0	15.4
INFORMATION AND DECISION-MAKING Students formulate and manage business projects, business risk measures, and present financial instruments to reduce such risk. The overall result must be equal to or greater than 15	Instrument type:- Direct- Formative- Internal- Summative	Result for the 2025-II period was 15.4	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in faculty proficiency in using rubrics and assessment instruments.	Faculty guidance on the use of rubrics and assessment instruments.		16.2	15.4	16.2	15.0	16.2	15.4
ORGANIZATION AND SUSTAINABLE DEVELOPMENT Students evaluate operations and manage human talent to carry out their business project. The overall result must be equal to or greater than 15	Instrument type:- Direct- Formative- Internal- Summative	Result for the 2025-II period was 17.0	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in the tutoring system for low-performing students.	Tutoring to address learning gaps identified through assessments.		16.7	15.6	15.6	16.6	16.7	17.0
PROJECT MANAGEMENT Students conduct simulations under different scenarios for decision-making. The overall result must be equal to or greater than 15	Instrument type:- Direct- Formative- Internal- Summative	Result for the 2025-II period was 15.5	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in the tutoring system for low-performing students.	Tutoring to address learning gaps identified through assessments.		15.0	15.0	15.7	15.3	15.0	15.5

PROGRAM ACCOUNTING & FINANCE - CHICLAYO						2023-1	2023-2	2024-1	2024-2	2025-1	2025-2														
LEADERSHIP Students are able to express and interpret their ideas orally and in writing, in Spanish, using university-level academic standards.The overall result must be equal to or greater than 15	Instrument type:- Direct- Formative- InternalEffective oral and written presentations.	Result for the 2025-II period was 16.3	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in faculty proficiency in using rubrics and assessment instruments.	Faculty guidance on the use of rubrics and assessment instruments.	<div><div>LIDERAZGO</div><table><tr><th>Period</th><th>Score</th></tr><tr><td>2023-1</td><td>16.0</td></tr><tr><td>2023-2</td><td>16.0</td></tr><tr><td>2024-1</td><td>16.9</td></tr><tr><td>2024-2</td><td>15.7</td></tr><tr><td>2025-1</td><td>15.1</td></tr><tr><td>2025-2</td><td>16.3</td></tr></table></div>	Period	Score	2023-1	16.0	2023-2	16.0	2024-1	16.9	2024-2	15.7	2025-1	15.1	2025-2	16.3	16.0	16.0	16.9	15.7	15.1	16.3
Period	Score																								
2023-1	16.0																								
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2025-1	15.1																								
2025-2	16.3																								
PROBLEM SOLVING Students are able to propose solutions using a systemic approach and applying knowledge of the concepts, structure, and meaning of accounting reports for business operations.The overall result must be equal to or greater than 15	Instrument type:- Direct- Summative- InternalAccounting report analysis	Result for the 2025-II period was 15.9	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in faculty proficiency in using rubrics and assessment instruments.	Faculty guidance on the use of rubrics and assessment instruments.	<div><div>RESOLUCIÓN DE PROBLEMAS</div><table><tr><th>Period</th><th>Score</th></tr><tr><td>2023-1</td><td>15.0</td></tr><tr><td>2023-2</td><td>15.0</td></tr><tr><td>2024-1</td><td>15.4</td></tr><tr><td>2024-2</td><td>15.0</td></tr><tr><td>2025-1</td><td>15.4</td></tr><tr><td>2025-2</td><td>15.9</td></tr></table></div>	Period	Score	2023-1	15.0	2023-2	15.0	2024-1	15.4	2024-2	15.0	2025-1	15.4	2025-2	15.9	15.0	15.0	15.4	15.0	15.4	15.9
Period	Score																								
2023-1	15.0																								
2023-2	15.0																								
2024-1	15.4																								
2024-2	15.0																								
2025-1	15.4																								
2025-2	15.9																								
COST MANAGEMENT AND MANAGEMENT Students interpret and analyze the main accounting tools in a real business management situation with a quality-oriented approach.The overall result must be equal to or greater than 15	Instrument type:- Direct- Formative- Internal	Result for the 2025-II period was 15.8	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in the tutoring system for low-performing students.	Academic advising and support to help students address learning gaps.	<div><div>COSTOS Y GERENCIA</div><table><tr><th>Period</th><th>Score</th></tr><tr><td>2023-1</td><td>16.5</td></tr><tr><td>2023-2</td><td>17.0</td></tr><tr><td>2024-1</td><td>15.0</td></tr><tr><td>2024-2</td><td>15.0</td></tr><tr><td>2025-1</td><td>15.5</td></tr><tr><td>2025-2</td><td>15.8</td></tr></table></div>	Period	Score	2023-1	16.5	2023-2	17.0	2024-1	15.0	2024-2	15.0	2025-1	15.5	2025-2	15.8	16.5	17.0	15.0	15.0	15.5	15.8
Period	Score																								
2023-1	16.5																								
2023-2	17.0																								
2024-1	15.0																								
2024-2	15.0																								
2025-1	15.5																								
2025-2	15.8																								
INFORMATION AND DECISION-MAKING Students formulate and manage business projects, business risk measures, and present financial instruments to reduce such risk.The overall result must be equal to or greater than 15	Instrument type:- Direct- Formative- Internal- Summative	Result for the 2025-II period was 15.0	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in updating courses aligned with competencies.	Syllabi and study plans were reviewed.	<div><div>INFORMACIÓN Y TOMA DE DECISIONES</div><table><tr><th>Period</th><th>Score</th></tr><tr><td>2023-1</td><td>16.3</td></tr><tr><td>2023-2</td><td>16.0</td></tr><tr><td>2024-1</td><td>17.2</td></tr><tr><td>2024-2</td><td>15.0</td></tr><tr><td>2025-1</td><td>15.0</td></tr><tr><td>2025-2</td><td>15.0</td></tr></table></div>	Period	Score	2023-1	16.3	2023-2	16.0	2024-1	17.2	2024-2	15.0	2025-1	15.0	2025-2	15.0	16.3	16.0	17.2	15.0	15.0	15.0
Period	Score																								
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2023-2	16.0																								
2024-1	17.2																								
2024-2	15.0																								
2025-1	15.0																								
2025-2	15.0																								
ORGANIZATION AND SUSTAINABLE DEVELOPMENT Students evaluate operations and manage human talent to carry out their business project.The overall result must be equal to or greater than 15	Instrument type:- Direct- Formative- Internal- Summative	Result for the 2025-II period was 15.9	Between the 2023-I and 2025-II periods, the target was achieved. Strengthen the tutoring system to provide timely support to low-performing students.	Academic advising and support to help students address learning gaps.	<div><div>ORGANIZACIÓN Y DESARROLLO SOSTENIBLE</div><table><tr><th>Period</th><th>Score</th></tr><tr><td>1</td><td>15.7</td></tr><tr><td>2</td><td>16.0</td></tr><tr><td>3</td><td>17.0</td></tr><tr><td>4</td><td>17.3</td></tr><tr><td>5</td><td>15.8</td></tr><tr><td>6</td><td>15.9</td></tr></table></div>	Period	Score	1	15.7	2	16.0	3	17.0	4	17.3	5	15.8	6	15.9	15.7	16.0	17.0	17.3	15.8	15.9
Period	Score																								
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4	17.3																								
5	15.8																								
6	15.9																								
PROJECT MANAGEMENT Students conduct simulations under different scenarios for decision-making.The overall result must be equal to or greater than 15	Instrument type:- Direct- Formative- Internal- Summative	Result for the 2025-II period was 17.5	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in the tutoring system to provide timely support to low-performing students.	Academic advising and support to help students address learning gaps.	<div><div>GESTIÓN DE PROYECTOS</div><table><tr><th>Period</th><th>Score</th></tr><tr><td>2023-1</td><td>15.0</td></tr><tr><td>2023-2</td><td>15.0</td></tr><tr><td>2024-1</td><td>15.7</td></tr><tr><td>2024-2</td><td>16.0</td></tr><tr><td>2025-1</td><td>15.5</td></tr><tr><td>2025-2</td><td>17.5</td></tr></table></div>	Period	Score	2023-1	15.0	2023-2	15.0	2024-1	15.7	2024-2	16.0	2025-1	15.5	2025-2	17.5	15.0	15.0	15.7	16.0	15.5	17.5
Period	Score																								
2023-1	15.0																								
2023-2	15.0																								
2024-1	15.7																								
2024-2	16.0																								
2025-1	15.5																								
2025-2	17.5																								

PROGRAM ECONOMY- LIMA						2023-1	2023-2	2024-1	2024-2	2025-1	2025-2														
LEADERSHIP Students are able to express and interpret their ideas orally and in writing, in Spanish, using university-level academic standards.The overall result must be equal to or greater than 15	Instrument type:- Direct- Formative- InternalEffective oral and written presentations.	Result for the 2025-II period was 17.9	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in faculty proficiency in using rubrics and assessment instruments.	Faculty guidance on the use of rubrics and assessment instruments.	<div><div>LIDERAZGO</div><table><thead><tr><th>Period</th><th>Score</th></tr></thead><tbody><tr><td>2023-1</td><td>17.2</td></tr><tr><td>2023-2</td><td>17.3</td></tr><tr><td>2024-1</td><td>16.3</td></tr><tr><td>2024-2</td><td>15.0</td></tr><tr><td>2025-1</td><td>15.0</td></tr><tr><td>2025-2</td><td>17.9</td></tr></tbody></table></div>	Period	Score	2023-1	17.2	2023-2	17.3	2024-1	16.3	2024-2	15.0	2025-1	15.0	2025-2	17.9	17.2	17.3	16.3	15.0	15.0	17.9
Period	Score																								
2023-1	17.2																								
2023-2	17.3																								
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2025-1	15.0																								
2025-2	17.9																								
PROBLEM SOLVING Students are able to propose solutions using a systemic approach and applying knowledge of the concepts, structure, and meaning of accounting reports for business operations.The overall result must be equal to or greater than 15	Instrument type:- Direct- Summative- InternalCase Studies	Result for the 2025-II period was 17.3	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in the tutoring system to provide timely support to low-performing students.	Academic advising and support to help students address learning gaps.	<div><div>RESOLUCIÓN DE PROBLEMAS</div><table><thead><tr><th>Period</th><th>Score</th></tr></thead><tbody><tr><td>2023-1</td><td>15.2</td></tr><tr><td>2023-2</td><td>15.7</td></tr><tr><td>2024-1</td><td>16.1</td></tr><tr><td>2024-2</td><td>15.0</td></tr><tr><td>2025-1</td><td>16.1</td></tr><tr><td>2025-2</td><td>17.3</td></tr></tbody></table></div>	Period	Score	2023-1	15.2	2023-2	15.7	2024-1	16.1	2024-2	15.0	2025-1	16.1	2025-2	17.3	15.2	15.7	16.1	15.0	16.1	17.3
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2024-2	15.0																								
2025-1	16.1																								
2025-2	17.3																								
MANAGEMENT OF ECONOMIC AND FINANCIAL INFORMATION Students interpret and analyze the main accounting tools in a real business management situation with a quality-oriented approach.The overall result must be equal to or greater than 15	Instrument type:- Direct- Summative- InternalBusiness Plans	Result for the 2025-II period was 16.3	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in updating courses aligned with competencies.	Syllabi and study plans were reviewed.	<div><div>MANEJO DE INFORMACIÓN ECONÓMICA Y FINANCIERA</div><table><thead><tr><th>Period</th><th>Score</th></tr></thead><tbody><tr><td>2023-1</td><td>15.3</td></tr><tr><td>2023-2</td><td>15.8</td></tr><tr><td>2024-1</td><td>16.6</td></tr><tr><td>2024-2</td><td>16.2</td></tr><tr><td>2025-1</td><td>15.9</td></tr><tr><td>2025-2</td><td>16.3</td></tr></tbody></table></div>	Period	Score	2023-1	15.3	2023-2	15.8	2024-1	16.6	2024-2	16.2	2025-1	15.9	2025-2	16.3	15.3	15.8	16.6	16.2	15.9	16.3
Period	Score																								
2023-1	15.3																								
2023-2	15.8																								
2024-1	16.6																								
2024-2	16.2																								
2025-1	15.9																								
2025-2	16.3																								
ECONOMIC POLICY ANALYSIS Students formulate and manage business projects, business risk measures, and present financial instruments to reduce such risk.The overall result must be equal to or greater than 15	Instrument type:- Direct- Summative- InternalManagement Report	Result for the 2025-II period was 16.5	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in the tutoring system to provide timely support to low-performing students.	Academic advising and support to help students address learning gaps.	<div><div>ANÁLISIS DE POLÍTICAS ECONÓMICAS</div><table><thead><tr><th>Period</th><th>Score</th></tr></thead><tbody><tr><td>2023-1</td><td>15.9</td></tr><tr><td>2023-2</td><td>16.3</td></tr><tr><td>2024-1</td><td>16.0</td></tr><tr><td>2024-2</td><td>15.0</td></tr><tr><td>2025-1</td><td>15.1</td></tr><tr><td>2025-2</td><td>16.5</td></tr></tbody></table></div>	Period	Score	2023-1	15.9	2023-2	16.3	2024-1	16.0	2024-2	15.0	2025-1	15.1	2025-2	16.5	15.9	16.3	16.0	15.0	15.1	16.5
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2025-1	15.1																								
2025-2	16.5																								
RISK MANAGEMENT Students evaluate operations and manage human talent to carry out their business project.The overall result must be equal to or greater than 15	Instrument type:- Direct- Summative- InternalBusiness Project	Result for the 2025-II period was 16.5	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in updating courses aligned with competencies.	Syllabi and study plans were reviewed.	<div><div>GESTIÓN DE RIESGO</div><table><thead><tr><th>Period</th><th>Score</th></tr></thead><tbody><tr><td>2023-1</td><td>16.4</td></tr><tr><td>2023-2</td><td>16.7</td></tr><tr><td>2024-1</td><td>16.9</td></tr><tr><td>2024-2</td><td>15.6</td></tr><tr><td>2025-1</td><td>15.8</td></tr><tr><td>2025-2</td><td>16.5</td></tr></tbody></table></div>	Period	Score	2023-1	16.4	2023-2	16.7	2024-1	16.9	2024-2	15.6	2025-1	15.8	2025-2	16.5	16.4	16.7	16.9	15.6	15.8	16.5
Period	Score																								
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2025-2	16.5																								
PROJECT MANAGEMENT Students conduct simulations under different scenarios for decision-making.The overall result must be equal to or greater than 15	Instrument type:- Direct- Summative- InternalSimulation	Result for the 2025-II period was 17.6	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in updating courses aligned with competencies.	Syllabi and study plans were reviewed.	<div><div>GESTIÓN DE PROYECTOS</div><table><thead><tr><th>Period</th><th>Score</th></tr></thead><tbody><tr><td>2023-1</td><td>17.5</td></tr><tr><td>2023-2</td><td>18.2</td></tr><tr><td>2024-1</td><td>16.8</td></tr><tr><td>2024-2</td><td>15.4</td></tr><tr><td>2025-1</td><td>17.8</td></tr><tr><td>2025-2</td><td>17.6</td></tr></tbody></table></div>	Period	Score	2023-1	17.5	2023-2	18.2	2024-1	16.8	2024-2	15.4	2025-1	17.8	2025-2	17.6	17.5	18.2	16.8	15.4	17.8	17.6
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PROGRAM ECONOMY - CHICLAYO						2023-1	2023-2	2024-1	2024-2	2025-1	2025-2														
LEADERSHIP Students are able to express and interpret their ideas orally and in writing, in Spanish, using university-level academic standards.The overall result must be equal to or greater than 15	Instrument type:- Direct- Formative- InternalEffective oral and written presentations.	Result for the 2025-II period was 16.3	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in the tutoring system to provide timely support to low-performing students.	Academic advising and support to help students address learning gaps.	<div><div>LIDERAZGO</div><table><tr><th>Period</th><th>Score</th></tr><tr><td>2023-1</td><td>16.0</td></tr><tr><td>2023-2</td><td>15.0</td></tr><tr><td>2024-1</td><td>15.5</td></tr><tr><td>2024-2</td><td>15.7</td></tr><tr><td>2025-1</td><td>16.4</td></tr><tr><td>2025-2</td><td>16.3</td></tr></table></div>	Period	Score	2023-1	16.0	2023-2	15.0	2024-1	15.5	2024-2	15.7	2025-1	16.4	2025-2	16.3	16.0	15.0	15.5	15.7	16.4	16.3
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PROBLEM SOLVING Students are able to propose solutions using a systemic approach and applying knowledge of the concepts, structure, and meaning of accounting reports for business operations.The overall result must be equal to or greater than 15	Instrument type:- Direct- Summative- InternalCase Study	Result for the 2025-II period was 16.9	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in updating courses aligned with competencies.	Syllabi and study plans were reviewed.	<div><div>RESOLUCIÓN DE PROBLEMAS</div><table><tr><th>Period</th><th>Score</th></tr><tr><td>2023-1</td><td>15.6</td></tr><tr><td>2023-2</td><td>16.0</td></tr><tr><td>2024-1</td><td>16.0</td></tr><tr><td>2024-2</td><td>16.2</td></tr><tr><td>2025-1</td><td>15.7</td></tr><tr><td>2025-2</td><td>16.9</td></tr></table></div>	Period	Score	2023-1	15.6	2023-2	16.0	2024-1	16.0	2024-2	16.2	2025-1	15.7	2025-2	16.9	15.6	16.0	16.0	16.2	15.7	16.9
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2025-1	15.7																								
2025-2	16.9																								
MANAGEMENT OF ECONOMIC AND FINANCIAL INFORMATION Students interpret and analyze the main accounting tools in a real business management situation with a quality-oriented approach.The overall result must be equal to or greater than 15	Instrument type:- Direct- Summative- InternalBusiness Plans	Result for the 2025-II period was 17.3	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in updating courses aligned with competencies.	Syllabi and study plans were reviewed.	<div><div>MANEJO DE INFORMACIÓN ECONÓMICA Y FINANCIERA</div><table><tr><th>Period</th><th>Score</th></tr><tr><td>2023-1</td><td>17.0</td></tr><tr><td>2023-2</td><td>16.0</td></tr><tr><td>2024-1</td><td>16.8</td></tr><tr><td>2024-2</td><td>16.0</td></tr><tr><td>2025-1</td><td>15.0</td></tr><tr><td>2025-2</td><td>17.3</td></tr></table></div>	Period	Score	2023-1	17.0	2023-2	16.0	2024-1	16.8	2024-2	16.0	2025-1	15.0	2025-2	17.3	17.0	16.0	16.8	16.0	15.0	17.3
Period	Score																								
2023-1	17.0																								
2023-2	16.0																								
2024-1	16.8																								
2024-2	16.0																								
2025-1	15.0																								
2025-2	17.3																								
ECONOMIC POLICY ANALYSIS Students formulate and manage business projects, business risk measures, and present financial instruments to reduce such risk.The overall result must be equal to or greater than 15	Instrument type:- Direct- Summative- InternalManagement Report	Result for the 2025-II period was 17.2	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in updating courses aligned with competencies.	Syllabi and study plans were reviewed.	<div><div>ANÁLISIS DE POLÍTICAS ECONÓMICAS</div><table><tr><th>Period</th><th>Score</th></tr><tr><td>2023-1</td><td>15.7</td></tr><tr><td>2023-2</td><td>16.0</td></tr><tr><td>2024-1</td><td>16.7</td></tr><tr><td>2024-2</td><td>16.3</td></tr><tr><td>2025-1</td><td>16.0</td></tr><tr><td>2025-2</td><td>17.2</td></tr></table></div>	Period	Score	2023-1	15.7	2023-2	16.0	2024-1	16.7	2024-2	16.3	2025-1	16.0	2025-2	17.2	15.7	16.0	16.7	16.2	16.0	17.2
Period	Score																								
2023-1	15.7																								
2023-2	16.0																								
2024-1	16.7																								
2024-2	16.3																								
2025-1	16.0																								
2025-2	17.2																								
RISK MANAGEMENT Students evaluate operations and manage human talent to carry out their business project.The overall result must be equal to or greater than 15	Instrument type:- Direct- Summative- InternalBusiness Project	Result for the 2025-II period was 16.2	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in the tutoring system for low-performing students.	Academic advising and support to help students address learning gaps.	<div><div>GESTIÓN DE RIESGO</div><table><tr><th>Period</th><th>Score</th></tr><tr><td>2023-1</td><td>17.3</td></tr><tr><td>2023-2</td><td>16.0</td></tr><tr><td>2024-1</td><td>16.8</td></tr><tr><td>2024-2</td><td>16.1</td></tr><tr><td>2025-1</td><td>15.0</td></tr><tr><td>2025-2</td><td>16.2</td></tr></table></div>	Period	Score	2023-1	17.3	2023-2	16.0	2024-1	16.8	2024-2	16.1	2025-1	15.0	2025-2	16.2	17.3	16.0	16.8	16.1	15.0	16.2
Period	Score																								
2023-1	17.3																								
2023-2	16.0																								
2024-1	16.8																								
2024-2	16.1																								
2025-1	15.0																								
2025-2	16.2																								
PROJECT MANAGEMENT Students conduct simulations under different scenarios for decision-making.The overall result must be equal to or greater than 15	Instrument type:- Direct- Summative- InternalSimulation	Result for the 2025-II period was 17.1	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in updating courses aligned with competencies.	Syllabi and study plans were reviewed.	<div><div>GESTIÓN DE PROYECTOS</div><table><tr><th>Period</th><th>Score</th></tr><tr><td>2023-1</td><td>17.4</td></tr><tr><td>2023-2</td><td>16.0</td></tr><tr><td>2024-1</td><td>15.0</td></tr><tr><td>2024-2</td><td>15.4</td></tr><tr><td>2025-1</td><td>16.0</td></tr><tr><td>2025-2</td><td>17.1</td></tr></table></div>	Period	Score	2023-1	17.4	2023-2	16.0	2024-1	15.0	2024-2	15.4	2025-1	16.0	2025-2	17.1	17.4	16.0	15.0	15.4	16.0	17.1
Period	Score																								
2023-1	17.4																								
2023-2	16.0																								
2024-1	15.0																								
2024-2	15.4																								
2025-1	16.0																								
2025-2	17.1																								

Master in Accounting and Finance					2023-1	2023-2	2024-1	2024-2	2025-1	2025-2													
ACCOUNTING, FINANCIAL AND TAX MANAGEMENT STRATEGY Ability to conduct diagnoses of accounting, financial, and tax management processes in accordance with the vision and mission of global business organizations. The overall result must be equal to or greater than 16	Type of instrument:- Direct-Formative- InternalEffective oral and written presentation of research papers in specialized cases	The result for the 2025-I period was 19.1	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in faculty proficiency in using rubrics and assessment instruments. In 2025-II, there were not enough students enrolled to conduct the Master's program.	Faculty guidance on the use of rubrics and assessment instruments.	<div>ESTRATEGIA DE GESTIÓN CONTABLE, FINANCIERA Y FISCAL</div> <table><thead><tr><th>Year</th><th>Score</th></tr></thead><tbody><tr><td>2023-1</td><td>16.30</td></tr><tr><td>2023-2</td><td>16.10</td></tr><tr><td>2024-1</td><td>16.10</td></tr><tr><td>2024-2</td><td>16.20</td></tr><tr><td>2025-1</td><td>19.10</td></tr></tbody></table>	Year	Score	2023-1	16.30	2023-2	16.10	2024-1	16.10	2024-2	16.20	2025-1	19.10	16.30	16.10	16.10	16.20	19.10	0
Year	Score																						
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2023-2	16.10																						
2024-1	16.10																						
2024-2	16.20																						
2025-1	19.10																						
ACCOUNTING, FINANCIAL AND TAX RESEARCH Ability to plan, formulate, develop, and sustain a specialized research topic according to the established methodology. The overall result must be equal to or greater than 16	Type of instrument:- Direct-Summative- InternalPresentation and approval of a research project. Subject-matter advising. Peer review	The result for the 2025-I period was 16.00	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in updating the curriculum of courses aligned with competencies. In 2025-II, there were not enough students enrolled to conduct the Master's program.	Syllabi and study plans were reviewed.	<div>INVESTIGACIÓN CONTABLE, FINANCIERA Y FISCAL</div> <table><thead><tr><th>Year</th><th>Score</th></tr></thead><tbody><tr><td>2023-1</td><td>16.4</td></tr><tr><td>2023-2</td><td>16.30</td></tr><tr><td>2024-1</td><td>16.1</td></tr><tr><td>2024-2</td><td>16.30</td></tr><tr><td>2025-1</td><td>16.00</td></tr></tbody></table>	Year	Score	2023-1	16.4	2023-2	16.30	2024-1	16.1	2024-2	16.30	2025-1	16.00	16.4	16.30	16.1	16.20	16.00	0
Year	Score																						
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2023-2	16.30																						
2024-1	16.1																						
2024-2	16.30																						
2025-1	16.00																						
PRODUCTION AND ANALYSIS OF FINANCIAL INFORMATION Ability to apply knowledge and experience in the use of Business Intelligence tools to obtain and develop appropriate information and make rapid and timely decisions for each business area. The overall result must be equal to or greater than 16	Type of instrument:- Direct-Summative- InternalBusiness Intelligence tools. Use of financial software.	The result for the 2025-I period was 16.67	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in updating the curriculum of courses aligned with competencies. In 2025-II, there were not enough students enrolled to conduct the Master's program.	Syllabi and study plans were reviewed.	<div>PRODUCCIÓN Y ANÁLISIS DE INFORMACIÓN FINANCIERA</div> <table><thead><tr><th>Year</th><th>Score</th></tr></thead><tbody><tr><td>2023-1</td><td>17.30</td></tr><tr><td>2023-2</td><td>17.20</td></tr><tr><td>2024-1</td><td>16.10</td></tr><tr><td>2024-2</td><td>16.00</td></tr><tr><td>2025-1</td><td>16.67</td></tr></tbody></table>	Year	Score	2023-1	17.30	2023-2	17.20	2024-1	16.10	2024-2	16.00	2025-1	16.67	17.10	17.20	16.10	16.00	16.67	0
Year	Score																						
2023-1	17.30																						
2023-2	17.20																						
2024-1	16.10																						
2024-2	16.00																						
2025-1	16.67																						
PORTFOLIO MANAGEMENT AND EVALUATION Ability to analyze, evaluate, and develop investments through financial instruments used in international markets. The overall result must be equal to or greater than 16.	Type of instrument:- Direct-Summative- InternalStudy, evaluation, and analysis of investment cases in international markets.	The result for the 2025-I period was 17.42	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in faculty proficiency in using rubrics and assessment instruments. In 2025-II, there were not enough students enrolled to conduct the Master's program.	Faculty guidance on the use of rubrics and assessment instruments.	<div>GESTIÓN Y EVALUACIÓN DE PORTAFOLIO</div> <table><thead><tr><th>Year</th><th>Score</th></tr></thead><tbody><tr><td>2023-1</td><td>16.70</td></tr><tr><td>2023-2</td><td>16.40</td></tr><tr><td>2024-1</td><td>16.10</td></tr><tr><td>2024-2</td><td>16.10</td></tr><tr><td>2025-1</td><td>17.42</td></tr></tbody></table>	Year	Score	2023-1	16.70	2023-2	16.40	2024-1	16.10	2024-2	16.10	2025-1	17.42	16.70	16.40	16.10	16.10	17.42	0
Year	Score																						
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2023-2	16.40																						
2024-1	16.10																						
2024-2	16.10																						
2025-1	17.42																						
FINANCIAL PERFORMANCE EVALUATION Ability to establish and manage commercial, socioeconomic, and financial attributes, taking into consideration the reaction of foreign exchange markets. The overall result must be equal to or greater than 16	Type of instrument:- Direct-Summative- InternalCase studies and effective oral and written presentations. Study, evaluation, and analysis of foreign exchange market behavior. Cases.	The result for the 2025-I period was 17.2	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in updating the curriculum of courses aligned with competencies. In 2025-II, there were not enough students enrolled to conduct the Master's program.	Syllabi and study plans were reviewed.	<div>EVALUACIÓN DE DESEMÉÑO FINANCIERO</div> <table><thead><tr><th>Year</th><th>Score</th></tr></thead><tbody><tr><td>2023-1</td><td>16.20</td></tr><tr><td>2023-2</td><td>16.10</td></tr><tr><td>2024-1</td><td>16.10</td></tr><tr><td>2024-2</td><td>17.20</td></tr><tr><td>2025-1</td><td>17.20</td></tr></tbody></table>	Year	Score	2023-1	16.20	2023-2	16.10	2024-1	16.10	2024-2	17.20	2025-1	17.20	16.20	16.10	16.10	17.20	17.20	0
Year	Score																						
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2023-2	16.10																						
2024-1	16.10																						
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2025-1	17.20																						

Doctorate in Accounting and Finance						2023-1	2023-2	2024-1	2024-2	2025-1	2025-2														
SCIENTIFIC RESEARCH Students analyze accounting and financial theories using the scientific research method. The overall result must be equal to or greater than 16.	Type of instrument: - Formative-Internal Presentation and justification of research projects.	The result for the 2025-II period was 16.1	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in updating the curriculum of courses aligned with competencies.	Syllabi and study plans were reviewed.	<div><div>INVESTIGACIÓN CIENTÍFICA</div><table><tr><th>Period</th><th>Score</th></tr><tr><td>2023-1</td><td>17.7</td></tr><tr><td>2023-2</td><td>17.5</td></tr><tr><td>2024-1</td><td>16.1</td></tr><tr><td>2024-2</td><td>16.2</td></tr><tr><td>2025-1</td><td>16.5</td></tr><tr><td>2025-2</td><td>16.1</td></tr></table></div>	Period	Score	2023-1	17.7	2023-2	17.5	2024-1	16.1	2024-2	16.2	2025-1	16.5	2025-2	16.1	17.7	17.5	16.1	16.2	16.5	16.1
Period	Score																								
2023-1	17.7																								
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2024-1	16.1																								
2024-2	16.2																								
2025-1	16.5																								
2025-2	16.1																								
ACCOUNTING, FINANCIAL AND TAX DOCTRINE AND THEORY Students analyze, discuss, and compare theories of global strategic costs. The overall result must be equal to or greater than 16.	Type of instrument: - Formative-Internal Case study of global strategic cost theories.	The result for the 2025-II period was 16.4	Between the 2023-I and 2025-II periods, the target was achieved. An opportunity for improvement was identified in updating the curriculum of courses aligned with competencies.	Syllabi and study plans were reviewed.	<div><div>DOCTRINA Y TEORÍA CONTABLE, FINANCIERA Y TRIBUTARIA</div><table><tr><th>Period</th><th>Score</th></tr><tr><td>2023-1</td><td>17.4</td></tr><tr><td>2023-2</td><td>17.2</td></tr><tr><td>2024-1</td><td>17.22</td></tr><tr><td>2024-2</td><td>18.2</td></tr><tr><td>2025-1</td><td>17.1</td></tr><tr><td>2025-2</td><td>16.4</td></tr></table></div>	Period	Score	2023-1	17.4	2023-2	17.2	2024-1	17.22	2024-2	18.2	2025-1	17.1	2025-2	16.4	17.4	17.2	17.22	18.2	17.1	16.4
Period	Score																								
2023-1	17.4																								
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