ACC 410: Auditing



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BACHELOR OF ARTS IN ACCOUNTING ANNUAL ASSESSMENT PLAN & FINDINGS 2017-2018 ACADEMIC YEAR

2017 – 2018 CURRICULUM MAP						
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	
	Summarize fundamental accounting principles and procedures.	Employ technology tools related to the area of accounting.	Analyze alternatives to complex accounting problems.	Integrate accounting and finance information in business decision making.	Appraise the legal, regulatory and ethical issues in the practice of accounting.	
ACC 205: Principles of Accounting	I	ı	ı	ı	ı	
ACC 206: Principles of Accounting II	I	R	I	I	1	
ACC 305: Intermediate Accounting I	R	R	R	R	ı	
ACC 306: Intermediate Accounting II	R		R		l	
ACC 308: Accounting Info Systems	R	R	R	R		
BUS 308: Statistics for Managers		R	R			
ECO 204: Principles of Microeconomics					R	
ACC 310: Cost Accounting	R	R		М	R	
ACC 380: Accounting for Not-for-Profit Organizations	R		R		R	
BUS 311: Business Law I				ı	I	
ACC 401: Federal Income Taxes I	R	М		R	R	
ACC 407: Advanced Accounting	N/A		R.A	R.A	M	

I (Introduced), R (Reinforced), or M (Mastered).



ANNUAL ASSESSMENT PLAN FINDINGS

PLO 1 - Summarize fundamental accounting principles and procedures.

MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	ASSESSMENT RESULTS: 1. EXCEEDS THE ACCEPTABLE TARGET 2. MEETS THE ACCEPTABLE TARGET 3. DOES NOT MEET THE ACCEPTABLE TARGET 4. INSUFFICIENT DATA
Direct Measure 1: ACC 206 Final Paper	70% of BA Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	613	1044	58.27%	3. DOES NOT MEET THE ACCEPTABLE TARGET





Direct Measure 2: CPC Comprehensive Exam – Accounting Section	BA Accounting students, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Accounting section of the CPC comprehensive exam when compared to other competitive programs.	N/A	N/A	N/A	On average BA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Traditional Aggregate Pool on the Accounting section of the Common Professional Component comprehensive exam.
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	158	179	88.27%	3. DOES NOT MEET THE ACCEPTABLE TARGET
Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:	146	154	94.80%	1. EXCEEDS THE ACCEPTABLE TARGET



	I effectively demonstrated the fundamental accounting principles and procedures.				
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	ASSESSMENT RESULTS: 1. EXCEEDS THE ACCEPTABLE TARGET 2. MEETS THE ACCEPTABLE TARGET 3. DOES NOT MEET THE ACCEPTABLE TARGET 4. INSUFFICIENT DATA
Direct Measure 1: ACC 308 Week 5 Assignment	70% of Bachelor of Arts in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	932	1116	83.51%	1. EXCEEDS THE ACCEPTABLE TARGET





Direct Measure 2: CPC Comprehensive Exam – Accounting Section	BA Accounting students, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Accounting section of the CPC comprehensive exam when compared to other competitive programs.	N/A	N/A	N/A	On average BA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Traditional Aggregate Pool on the Accounting section of the Common Professional Component comprehensive exam.
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	158	179	88.27%	3. DOES NOT MEET THE ACCEPTABLE TARGET
Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:	144	157	91.71%	1. EXCEEDS THE ACCEPTABLE TARGET



PLO 3 - Analyze alterna	I effectively employed technology tools related to the area of accounting. atives to complex accounting problems.				
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	ASSESSMENT RESULTS: 1. EXCEEDS THE ACCEPTABLE TARGET 2. MEETS THE ACCEPTABLE TARGET 3. DOES NOT MEET THE ACCEPTABLE TARGET 4. INSUFFICIENT DATA
Direct Measure 1: ACC 306 Week 5 Final Paper	70% of Bachelor of Arts in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	944	1272	74.21%	1. EXCEEDS THE ACCEPTABLE TARGET





Direct Measure 2: CPC Comprehensive Exam – Accounting Section	BA Accounting students, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Accounting section of the CPC comprehensive exam when compared to other competitive programs.	N/A	N/A	N/A	On average BA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Traditional Aggregate Pool on the Accounting section of the Common Professional Component comprehensive exam.
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	158	179	88.27%	3. DOES NOT MEET THE ACCEPTABLE TARGET
Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:	140	157	89.17%	1. EXCEEDS THE ACCEPTABLE TARGET



PLO 4. Integrate access	I effectively analyzed alternatives to complex accounting problems. unting and finance information in business of	Jacisian making			
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	1. EXCEEDS THE ACCEPTABLE TARGET 2. MEETS THE ACCEPTABLE TARGET 3. DOES NOT MEET THE ACCEPTABLE TARGET 4. INSUFFICIENT DATA
Direct Measure 1: ACC 310 Final Paper	70% of Bachelor of Arts in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	N/A	N/A	N/A	4. INSUFFICIENT DATA
Direct Measure 2: CPC Comprehensive Exam – Business Policies, Integration and	BA Accounting students, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Business Policies,	N/A	N/A	N/A	On average BA Accounting students scored above the average of the Peregrine Academic





Strategic Management Section	Integration and Strategic Management section of the CPC comprehensive exam when compared to other competitive programs.				Services Online Aggregate Pool on the Business Policies, Integration and Strategic Management section of the Common Professional Component comprehensive exam. There was no data to compare for the Traditional Aggregate Pool.
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	158	179	88.27%	3. DOES NOT MEET THE ACCEPTABLE TARGET
Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be: • I effectively integrated accounting and finance information in business decision making.	149	157	94.90%	1. EXCEEDS THE ACCEPTABLE TARGET



PLO 5 - Appraise the le	egal, regulatory and ethical issues in the pra	ctice of accountin	g.		
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	ASSESSMENT RESULTS: 1. EXCEEDS THE ACCEPTABLE TARGET 2. MEETS THE ACCEPTABLE TARGET 3. DOES NOT MEET THE ACCEPTABLE TARGET 4. INSUFFICIENT DATA
Direct Measure 1: ACC 407 Final Paper	70% of Bachelor of Arts in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	499	714	69.89%	3. DOES NOT MEET THE ACCEPTABLE TARGET
Direct Measure 2: CPC Comprehensive Exam –	BA Accounting program, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate	N/A	N/A	N/A	On average BA Accounting students scored above the average of the





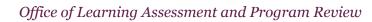
Business Ethics in	Pools related to the Business Ethics in				Peregrine Academic
Accounting Section	Accounting section of the CPC comprehensive				Services Online
Accounting Section	exam when compared to other competitive				Aggregate Pool and
	programs.				above the average of
	programs.				the Traditional
					Aggregate Pool on
					the Business Ethics
					in Accounting
					section of the
					Common
					Professional
					Component
					comprehensive
					exam.
					exam.
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	158	179	88.27%	3. DOES NOT MEET THE ACCEPTABLE TARGET
Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be: • I effectively analyzed the legal, regulatory, and ethical issues in the practice of accounting.	145	154	94.15%	1. EXCEEDS THE ACCEPTABLE TARGET



OVERALL RECOMMENDATIONS

Overall, it is recommended that the Program Chair for the Bachelor of Arts in Accounting review the assessment plans (including measures used, alignment mapping, and targets set) and Curriculum Map in preparation for the 2018-2019 assessment cycle. This will determine the appropriateness of the assignments and mapping for each PLO. In addition, the Program Chair should consider reviewing ACC407 as the acceptable targets for PLO 5 were not met.

ANNUAL ASSESSMENT PLAN ACTION ITEM STATUS REPORT							
ОИТСОМЕ	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION			
PLO 1	CPC sub-sections	The Bachelor of Arts in Accounting Program Chair	Not Started	2018-19 Academic Year			
Action Details	Examine	the CPC sub-section to e	ensure alignment with eac	ch PLO.			
ОИТСОМЕ	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION			
PLO 5	ACC 407 Final Paper	The Bachelor of Arts in Accounting Program Chair	Completed	2018-19 Academic Year			
Action Details	Re	view ACC407 as the targ	ets for PLO5 were not me	t.			
ОИТСОМЕ	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION			
Action Details							
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION			





Action Details				
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
Action Details				