ACC 626: Accounting in a Global Environment



MASTER OF ACCOUNTANCY ANNUAL ASSESSMENT PLAN & FINDINGS 2017-2018 ACADEMIC YEAR

2017 - 2018 CURRICULUM MAP PLO₂ PLO₃ PLO 5 PLO 1 PLO 4 Develop technical Evaluate how to Articulate concepts Assess the relevancy, Appraise ethical knowledge and research complex and principles to real accuracy, and value issues and decision competency in the accounting issues world problems. of financial and alternatives by field of accounting. using professional nonfinancial incorporating professional codes of information. resources. conduct and responsibility. BUS 600: Management Communications with ı Т ı Technology R R R BUS 607: Business Law for the Accountant R R R ECO 610: Global Economics R BUS 591: Financial Accounting and Analysis MAT 540: Statistical Concepts for Research BUS 590: General Cost Accounting ACC 640: Advanced Managerial and Cost Accounting R R R ı R R R R R ACC 610: Advanced Federal Taxation ACC 614: Auditing and Fraud Detection R R R R R ACC 618: Professional Ethics for the Accountant R R R R R ACC 622: Accounting Information Systems R R R

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Office of Learning Assessment and Program Review



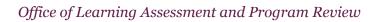
ACC 630: Advanced Government and Non-Profit	R	R	R	R	R
Accounting					



ANNUAL ASSESSMENT PLAN FINDINGS

PLO 1 - Develop technical knowledge and competency in the field of accounting.

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 626 Final	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	242	276	87.68%	1. EXCEEDS THE ACCEPTABLE TARGET





Comprehensive Problem					
Direct Measure 2: ACPC Comprehensive Exam – Accounting Section	Master of Accountancy students, on average, will 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 ACPC comprehensive exam when compared to other competitive programs.	15	15	100.00%	1. EXCEEDS THE ACCEPTABLE TARGET
Direct Measure 3: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	14	15	93.33%	1. EXCEEDS 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: • In the Master of Accountancy, I effectively developed technical knowledge and competency in the field of accountancy.	20	23	86.96%	1. EXCEEDS THE ACCEPTABLE TARGET



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 610 Final Paper	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	258	373	69.17%	3. DOES NOT MEET THE ACCEPTABLE TARGET
Direct Measure 2: ACPC Comprehensive	Master of Accountancy students, on average, will 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	15	15	100.00%	1. EXCEEDS THE ACCEPTABLE TARGET

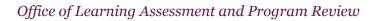




Exam – Accounting Section	ACPC comprehensive exam when compared to other competitive programs.				
Direct Measure 3: ACPC Comprehensive Exam - Quantitative Techniques, Statistics, and Research Analysis Section	Master of Accountancy students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Quantitative Techniques, Statistics, and Research Analysis section of the ACPC comprehensive exam when compared to other competitive programs.	15	15	100.00%	3. DOES NOT MEET THE ACCEPTABLE TARGET
Direct Measure 4: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	14	15	93.33%	1. EXCEEDS 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: • In the Master of Accountancy, I effectively evaluated how to research complex	21	23	91.30%	1. EXCEEDS THE ACCEPTABLE TARGET



	accounting issues using professional resources.				
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 626 Final Paper	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	242	276	87.68%	1. EXCEEDS THE ACCEPTABLE TARGET



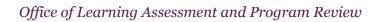


Direct Measure 2: ACPC Comprehensive Exam - Business Policies, Integration, and Strategic Management Section	Master of Accountancy students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Business Policies, Integration, and Strategic Management section of the ACPC comprehensive exam when compared to other competitive programs.	N/A	N/A	N/A	4. INSUFFICIENT DATA
Direct Measure 3: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	14	15	93.33%	1. EXCEEDS 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: • In the Master of Accountancy, I effectively assessed the relevancy, accuracy, and value of financial and non financial information.	22	23	95.65%	1. EXCEEDS THE ACCEPTABLE TARGET

PLO 4 - Assess the relevancy, accuracy, and value of financial and nonfinancial information.



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Direct Measure 1: ACC 614 Final Paper	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	331	373	88.74%	1. EXCEEDS THE ACCEPTABLE TARGET
Direct Measure 2: ACPC Comprehensive Exam – Global Dimensions of Business Accounting Section	Master of Accountancy students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Global Dimensions of Business Accounting section of the ACPC comprehensive exam when compared to other competitive programs.	15	15	100.00%	1. EXCEEDS THE ACCEPTABLE TARGET





Direct Measure 3: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	14	15	93.33%	1. EXCEEDS 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: • In the Master of Accountancy, I effectively articulated the applied concepts and principles to real world problems.	22	23	95.65%	1. EXCEEDS THE ACCEPTABLE TARGET
PLO 5 -Appraise ethica	l issues and decision alternatives by incorpo	orating profession	al codes of cond	uct and social respo	nsibility.
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 618 Final Paper	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	343	392	87.50%	1. EXCEEDS THE ACCEPTABLE TARGET
Direct Measure 2: ACPC Comprehensive Exam – Business Ethics in Accounting Section	Master of Accountancy students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Business Ethics in Accounting section of the ACPC comprehensive exam when compared to other competitive programs.	15	15	100.00%	1. EXCEEDS THE ACCEPTABLE TARGET
Direct Measure 3: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	14	15	93.33%	1. EXCEEDS THE ACCEPTABLE TARGET

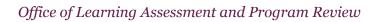


Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:	23	23	100.00%	1. EXCEEDS THE ACCEPTABLE TARGET
	• In the Master of Accountancy, I effectively appraised ethical issues and decision alternatives by incorporating professional codes of conduct and social responsibility.				

OVERALL RECOMMENDATIONS

Overall, it is recommended that the Program Chair for the Master of Accountancy 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 ACC610 as the acceptable targets for PLO 2 were not met.

ANNUAL ASSESSMENT PLAN ACTION ITEM STATUS REPORT							
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION			
PLOs: 1, 2, 3, 4, 5	ACPC Sub-Section	The Program Chair of the Master of Accountancy and faculty	Not Started	2018-19 Academic Year			
Action Details	Examine the CPC sub-sections to ensure alignment with each PLO						





OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO 2	ACC 610 Final Paper	The Program Chair of the Master of Accountancy and faculty	Not Started	2018-19 Academic Year
Action Details	Review ACC 610 as the acceptable target for PLO 2 was not met.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
Action Details				•
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