

BACHELOR OF ARTS IN ACCOUNTING ANNUAL ASSESSMENT PLAN & FINDINGS 2022-2023 ACADEMIC YEAR

2022 – 2023 CURRICULUM MAP

	PLO 1 Summarize fundamental accounting principles and procedures.	PLO 2 Apply technology tools related to the area of accounting.	PLO 3 Evaluate alternatives to complex accounting problems.	PLO 4 Integrate accounting and finance information in business decision making.	PLO 5 Appraise the legal, regulatory and ethical issues in the practice of accounting.
<i>ACC 205: Principles of Accounting I</i>	I	I	I	I	I
<i>ACC 206: Principles of Accounting II</i>	I	I	I	I	I
<i>ACC 308: Accounting Info Systems</i>	R	R	R	R	
<i>ACC 305: Intermediate Accounting I</i>	I	R	I	I	I
<i>ACC 306: Intermediate Accounting II</i>	R	R	R	R	I
<i>ACC 307: Intermediate Accounting III</i>	R	R	R	R	R
<i>BUS 308: Statistics for Managers</i>		R	R		
<i>ECO 203: Principles of Macroeconomics</i>				R	
<i>ECO 204: Principles of Microeconomics</i>				R	
<i>BUS 401: Principles of Finance</i>				R	R
<i>ACC 310: Cost Accounting</i>	R	R	R	M	R
<i>ACC 345: Leadership & Financial Analysis</i>	R		R		R

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<i>ACC 380: Accounting for Not-for-Profit Organizations</i>	R		R		R
<i>BUS 311: Business Law I</i>				I	I
<i>ACC 401: Federal Income Taxes I</i>	R	M		R	R
<i>ACC 407: Advanced Accounting</i>	M		M	M	M
<i>ACC 408: International Accounting</i>	M	M	M		M
<i>ACC 410: Auditing</i>	M	M	M		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.	405	620	405 out of 620 (65.32%) of records evaluated indicate proficient or distinguished performance on this key assignment's	3. DOES NOT MEET THE ACCEPTABLE TARGET

				content criteria mapped to this PLO at the Introduced level.	
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.	UAGC: N=160 Mean=642 Traditional: N=810 Mean=607 Online: N=2910 Mean=591	UAGC: N=160 Mean=642 Traditional: N=810 Mean=607 Online: N=2910 Mean=591	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.	2. MEETS THE ACCEPTABLE TARGET
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	146	160	146 out of 160 (91.25%) BA Accounting students from July 1, 2022, to June 30, 2023, scored 400 or higher on the CPC	1. EXCEEDS THE ACCEPTABLE TARGET

				comprehensive exam.	
Indirect Measure 1: End of Program Survey	<p>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:</p> <ul style="list-style-type: none"> • I effectively summarized the fundamental accounting principles and procedures. 	150	158	94.94% of BA in Accounting students upon completion of the program during the 2022-23 assessment cycle indicated that they agreed or strongly agreed that they effectively summarized the fundamental accounting principles and procedures.	1. EXCEEDS THE ACCEPTABLE TARGET

PLO 2 -Applied technology tools related to the area 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 305 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.	320	430	320 out of 430 (74.42%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Reinforced level.	2. MEETS THE ACCEPTABLE TARGET

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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.	UAGC: N=160 Mean=642 Traditional: N=810 Mean=607 Online: N=2910 Mean=591	UAGC: N=160 Mean=642 Traditional: N=810 Mean=607 Online: N=2910 Mean=591	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.	2. MEETS THE ACCEPTABLE TARGET
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	146	160	146 out of 160 (91.25%) BA Accounting students from July 1, 2022, to June 30, 2023, scored 400 or higher on the CPC comprehensive exam.	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: <ul style="list-style-type: none"> • I effectively applied technology tools related to the area of accounting. 	149	161	92.55% of BA in Accounting students upon completion of the program during the 2022-23 assessment cycle indicated that they agreed or strongly agreed that they effectively applied technology tools related to the area of accounting.	1. EXCEEDS THE ACCEPTABLE TARGET
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PLO 3 - Evaluate alternatives 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.	303	330	303 out of 330 (91.82%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Reinforced level.	1. EXCEEDS THE ACCEPTABLE TARGET

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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.	UAGC: N=160 Mean=642 Traditional: N=810 Mean=607 Online: N=2910 Mean=591	UAGC: N=160 Mean=642 Traditional: N=810 Mean=607 Online: N=2910 Mean=591	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.	2. MEETS THE ACCEPTABLE TARGET
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	146	160	146 out of 160 (91.25%) BA Accounting students from July 1, 2022, to June 30, 2023, scored 400 or higher on the CPC comprehensive exam.	1. EXCEEDS THE ACCEPTABLE TARGET

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<p>Indirect Measure 1: End of Program Survey</p>	<p>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:</p> <ul style="list-style-type: none"> • I effectively evaluated alternatives to complex accounting problems. 	<p>144</p>	<p>159</p>	<p>90.57% of BA in Accounting students upon completion of the program during the 2022-23 assessment cycle indicated that they agreed or strongly agreed that they effectively evaluated alternatives to complex accounting problems.</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
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PLO 4 - Integrate accounting and finance information in business decision 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.	85	112	85 out of 112 (75.89%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Mastered level.	1. EXCEEDS THE ACCEPTABLE TARGET
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,	UAGC: N=160 Mean=619 Traditional: N=unavailable Mean=	UAGC: N=160 Mean=619 Traditional: N=unavailable Mean=	On average BA Accounting students scored above the average of the Peregrine	2. MEETS THE ACCEPTABLE TARGET

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Strategic Management Section	Integration and Strategic Management section of the CPC comprehensive exam when compared to other competitive programs.	unavailable Online: N=2370 Mean=547	unavailable Online: N=2370 Mean=547	Academic Services Online Aggregate Pool on the Business Policies, Integration, and Strategic Management section of the Common Professional Component comprehensive exam. *Data was unavailable for the Tradition pool*.	
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	146	160	146 out of 160 (91.25%) BA Accounting students from July 1, 2022, to June 30, 2023, scored 400 or higher on the CPC comprehensive exam.	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:	148	159	93.08% of BA in Accounting students upon completion of the program during the 2022-23	1. EXCEEDS THE ACCEPTABLE TARGET

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	<ul style="list-style-type: none"> • I effectively integrated accounting and finance information in business decision making. 			<p>assessment cycle indicated that they agreed or strongly agreed that they effectively integrated accounting and finance information in business decision making.</p>	
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PLO 5 - Appraise the legal, regulatory and ethical issues in the practice 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 401 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.	149	190	149 out of 190 (78.42%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Reinforced level.	1. EXCEEDS THE ACCEPTABLE TARGET

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<p>Direct Measure 2: CPC Comprehensive Exam – Business Ethics in Accounting Section</p>	<p>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 Ethics in Accounting section of the CPC comprehensive exam when compared to other competitive programs.</p>	<p>UAGC: N=160 Mean=713 Traditional: N=360 Mean=614 Online: N=2880 Mean=613</p>	<p>UAGC: N=160 Mean=713 Traditional: N=360 Mean=614 Online: N=2880 Mean=613</p>	<p>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 Business Ethics in Accounting section of the Common Professional Component comprehensive exam.</p>	<p>2. MEETS THE ACCEPTABLE TARGET</p>
<p>Direct Measure 3: CPC Comprehensive Exam Score</p>	<p>90% must score 400 or higher on the CPC comprehensive exam.</p>	<p>146</p>	<p>160</p>	<p>146 out of 160 (91.25%) BA Accounting students from July 1, 2022, to June 30, 2023, scored 400 or higher on the CPC comprehensive exam.</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>

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: <ul style="list-style-type: none"> • I effectively appraised the legal, regulatory, and ethical issues in the practice of accounting. 	150	158	94.94% of BA in Accounting students upon completion of the program during the 2022-23 assessment cycle indicated that they agreed or strongly agreed that they effectively appraised the legal, regulatory, and ethical issues in the practice of accounting.	1. EXCEEDS THE ACCEPTABLE TARGET
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OVERALL RECOMMENDATIONS				
<p>Given the numerous changes that occurred during the 2022-23 academic year, program leads and faculty will monitor the 2022-23 data in conjunction with the 2023-24 academic year data.</p> <p>It is also recommended to review ACC206 as the target for PLO1 was not met.</p>				
ANNUAL ASSESSMENT PLAN ACTION ITEM STATUS REPORT				
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO1-5	CPC Exam	Program Lead Faculty (Don Frey)/Program Core Faculty (TBD)	Started	Academic Cycle 2023/2024
Action Details	Obtain IMA Higher Education Endorsement that the program meets requirements for students to prepare for the CMA exam and successful careers in management accounting.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO1-5	Direct Measures for Various BA Accounting Courses	Program Lead Faculty (Don Frey)/Program Core Faculty (TBD)	Started	Academic Cycle 2023/2024
Action Details	Update various BA Accounting courses, including ACC205, to reflect current state of the art technology and standards for the accounting profession.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO1	ACC206	Program Lead Faculty (Don Frey)/Program Core Faculty (TBD)	Started	Academic Cycle 2023/2024
Action Details	Revise ACC206, Managerial Accounting, to reflect current professional requirements for accountants to interpret financial results and advise management on options for performance improvement.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO1	ACC206, Direct	Program Lead Faculty (Don Frey)/Program Core Faculty (TBD)	In progress	Academic Cycle 2023/2024
Action Details	Replace assignment measure ACC206 with ACC305, Intermediate Accounting I. The learning outcomes associated with Intermediate Accounting I provide a stronger alignment to the PLO.			

OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO2	ACC305, Direct	Program Lead Faculty (Don Frey)/Program Core Faculty (TBD)	In progress	Academic Cycle 2023/2024
Action Details	Replace assignment measure ACC305 with ACC308, Accounting Information Systems. With the recent complete revision to ACC308, the final presentation assignment will better align with PLO2.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO3-5	Direct and indirect	Program Lead Faculty (Don Frey)/Program Core Faculty (TBD)	In progress	Academic Cycle 2023/2024
Action Details	Change the acceptable targets for some measures for the next assessment cycle, this will help determine the rigor of measures, especially where the target has been exceeded.			