

## MASTER OF ACCOUNTANCY ANNUAL ASSESSMENT PLAN & FINDINGS 2021-2022 ACADEMIC YEAR

2021– 2022 CURRICULUM MAP							
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5		
	Develop technical knowledge and competency in the field of accountancy.	Evaluate how to research complex accounting issues using professional resources.	Articulate concepts and principles to real world problems.	Assess the relevancy, accuracy, and value of financial and nonfinancial information.	Appraise ethical issues and decision alternatives by incorporating professional codes of conduct and responsibility.		
BUS 600: Management Communications with Technology	ı	ı	ı	ı			
BUS 607: Business Law for the Accountant		R	R	R			
ECO 610: Global Economics		R	R	R	R		
BUS 591: Financial Accounting and Analysis	R	R	R	R	R		
MAT 540: Statistical Concepts for Research		R	R				
BUS 590: General Cost Accounting	R	R	R	R	R		
ACC 640: Advanced Managerial and Cost Accounting	R		R	R	1		
ACC 610: Advanced Federal Taxation	R	R	R	R	R		
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		
ACC 626: Accounting in a Global Environment	R	R	R	R	R		
ACC 630: Advanced Government and Non-Profit	R	R	R	R	R		

## Office of Assessment and Curricular Affairs



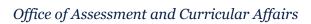
Accounting

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



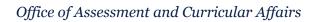
## **ANNUAL ASSESSMENT PLAN FINDINGS** PLO 1 - Develop technical knowledge and competency in the field of accountancy. **MEASURE** ACCEPTABLE TARGET **TOTAL NUMBER** TOTAL **ASSESSMENT ASSESSMENT OF STUDENT NUMBER OF RESULTS: RESULTS: RECORDS STUDENT** PERCENTAGE OF 1. EXCEEDS THE MEETING **RECORDS STUDENT ACCEPTABLE ACCEPTABLE OBSERVED RECORDS TARGET TARGET MEETING** 2. MEETS THE **ACCEPTABLE** ACCEPTABLE **TARGET TARGET** 3. DOES NOT MEET THE ACCEPTABLE **TARGET** 4. INSUFFICIENT DATA 70% of Masters in Accounting students must 174 190 Direct Measure 1: ACC 174 out of 190 1. EXCEEDS THE receive a proficient, or distinguished (91.58%) of 626 Final ACCEPTABLE TARGET Comprehensive evaluation on relevant content criteria records evaluated Problem mapped to this PLO. indicate proficient or distinguished performance on

this key assignment's





				content criteria mapped to this PLO at the Reinforced level.	
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.	UAGC: N=42, Mean=671, Traditional: 270/636: Online: 2820/567	UAGC: N=42, Mean=671, Traditional: 270/636: Online: 2820/567	On average Master of Accountancy 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 of the Common Professional Component comprehensive exam.	2. MEETS 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.	40	42	40 out of 42 (95.23%) Master of Accountancy students from July 1, 2021 to June 30, 2022 scored 400 or higher on the CPC comprehensive exam.	1. EXCEEDS THE ACCEPTABLE TARGET

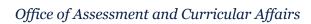




Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will	42	47	89.36% of Master of Accountancy students upon completion of the	1. EXCEEDS THE ACCEPTABLE TARGET
	In the Master of Accountancy, I effectively developed technical knowledge and competency in the field of accountancy.			program during the 2021-22 assessment cycle indicated that they agreed or strongly agreed that they effectively developed technical knowledge and competency in the field of accountancy.	

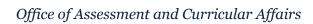


PLO 2 - Evaluate how t	PLO 2 - Evaluate how to research complex accounting issues using professional resources.							
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS:  PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGEST	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.	231	250	231 out of 250 (92.40%) 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			



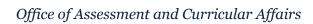


Direct Measure 2: ACPC Comprehensive Exam – Accounting Section	Master of Accountancy students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the accounting section of the ACPC comprehensive exam when compared to other competitive programs.	UAGC: N=42, Mean=671, Traditional: 270/636: Online: 2820/567	UAGC: N=42, Mean=671, Traditional: 270/636: Online: 2820/567	On average Master of Accountancy 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 of the Common Professional Component comprehensive exam.	2. MEETS THE ACCEPTABLE TARGET
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.	UAGC: N=42, Mean=647, Traditional: N/A Online: 1650/539	UAGC: N=42, Mean=647, Traditional: N/A Online: 1650/539	On average Master of Accountancy students scored above the average of the Peregrine Academic Services Online Aggregate Pool on the Quantitative Techniques, Statistics and Research Analysis of the Common Professional	2. MEETS THE ACCEPTABLE TARGET



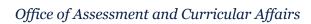


				Component comprehensive exam. *Data was unavailable for the Traditional Aggregate Pool*.	
Direct Measure 4: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	40	42	40 out of 42 (95.23%) Master of Accountancy students from July 1, 2021 to June 30, 2022 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:  • In the Master of Accountancy, I effectively evaluated how to research complex accounting issues using professional resources.	46	49	93.88% of Master of Accountancy students upon completion of the program during the 2021-22 assessment cycle indicated that they agreed or strongly agreed that they effectively evaluated how to research complex accounting issues	1. EXCEEDS THE ACCEPTABLE TARGET



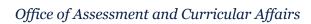


DIO 2 - Articulate ann	ied concepts and principles to real world pr	ohloms		using professional resources.	
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS:  PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE 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.	174	190	174 out of 190 (91.58%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this	1. EXCEEDS THE ACCEPTABLE TARGET



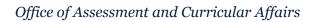


				PLO at the Reinforced level.	
Direct Measure 2: ACPC Comprehensive Exam – Global Dimensions of Business Accounting Section	Master of Accountancy students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Global Dimensions of Business Accounting section of the ACPC comprehensive exam when compared to other competitive programs.	UAGC: N=42, Mean=702, Traditional: N/A Online: 1350/545	UAGC: N=42, Mean=702, Traditional: N/A Online: 1350/545	On average Master of Accountancy students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Traditional Aggregate Pool on the Global Dimensions of Business Accounting of the Common Professional Component comprehensive exam. *Data was unavailable for the Traditional Aggregate Pool*.	2. MEETS 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.	40	42	40 out of 42 (95.23%) Master of Accountancy students from July 1, 2021 to June 30, 2022 scored 400	1. EXCEEDS THE ACCEPTABLE TARGET



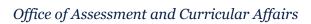


				or higher on the CPC comprehensive exam.	
Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:  • In the Master of Accountancy, I effectively articulated the applied concepts and principles to real world problems.	43	48	89.58% of Master of Accountancy students upon completion of the program during the 2021-22 assessment cycle indicated that they agreed or strongly agreed that they effectively articulated the applied concepts and principles to real world problems.	1. EXCEEDS THE ACCEPTABLE TARGET



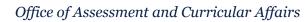


PLO 4 - Assess the rele	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS:  PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	1. EXCEEDS THE ACCEPTABLE TARGET  2. MEETS THE ACCEPTABLE TARGET  3. DOES NOT MEET THE ACCEPTABLE TARGET  4. INSUFFICIENT DATA
Direct Measure 1: ACC 614 Final Paper	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	151	174	151 out of 174 (86.78%) 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





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.	UAGC: N=42, Mean=702, Traditional: N/A Online: 1350/545	UAGC: N=42, Mean=702, Traditional: N/A Online: 1350/545	On average Master of Accountancy students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Traditional Aggregate Pool on the Global Dimensions of Business Accounting of the Common Professional Component comprehensive exam. *Data was unavailable for the Traditional Aggregate Pool*.	2. MEETS 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.	40	42	40 out of 42 (95.23%) Master of Accountancy students from July 1, 2021 to June 30, 2022 scored 400 or higher on the CPC	1. EXCEEDS THE ACCEPTABLE TARGET

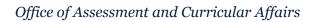




				comprehensive exam.	
Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:  • In the Master of Accountancy, I effectively assessed the relevancy, accuracy, and value of financial and nonfinancial information.	50	50	100.00% of Master of Accountancy students upon completion of the program during the 2021-22 assessment cycle indicated that they agreed or strongly agreed that they effectively assessed the relevancy, accuracy, and value of financial and nonfinancial information.	1. EXCEEDS THE ACCEPTABLE TARGET

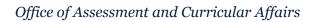


PLO 5 - Appraise ethical issues and decision alternatives by incorporating professional codes of conduct and social responsibility.					
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS:  PERCENTAGE OF STUDENT 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.	147	166	147 out of 166 (88.55%) 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





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.	UAGC: N=42, Mean=814, Traditional: 270/642: Online: 2610/603	UAGC: N=42, Mean=814, Traditional: 270/642: Online: 2610/603	On average Master of Accountancy 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 of the Common Professional Component comprehensive exam.	2. MEETS 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.	40	42	40 out of 42 (95.23%) Master of Accountancy students from July 1, 2021 to June 30, 2022 scored 400 or higher on the CPC comprehensive exam.	1. EXCEEDS THE ACCEPTABLE TARGET





responsibility.
-----------------



## **OVERALL RECOMMENDATIONS**

As all targets were met, it is recommended that the Program Lead for the Master of Accountancy review the assessment plans (including measures used, alignment mapping, and targets set) and Curriculum Map in preparation for the 2022-2023 assessment cycle. This will determine the appropriateness of the assignments and mapping for each PLO.

ANNUAL ASSESSMENT PLAN ACTION ITEM STATUS REPORT					
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION	
PLO1-5	All	Program Lead Faculty (Don Frey)/Program Core Faculty (Brandy Havens)	Started	Academic Cycle 2023	
Action Details	etails Revise Program Learning Outcomes to accurately reflect current trends in the profession.				
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION	
PLO1-5	Change Assignment Direct Measure	Program Lead Faculty (Don Frey)/Program Core Faculty (Brandy Havens)	Started	Academic Cycle 2023	
Action Details	Add New Course to address high level Financial Reporting in a Global Environment.				
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION	
PLO1-5	TBD	Program Lead Faculty (Don Frey)/Program Core Faculty (Brandy Havens)	Started	Academic Cycle 2023	
Action Details	Update Course Learning Outcomes (CLOs) to reflect current state of the profession in a rapidly changing global financial reporting environment. CLO changes will depend on each course developed.				