

MASTER OF ACCOUNTANCY ANNUAL ASSESSMENT PLAN & FINDINGS 2022-2023 ACADEMIC YEAR

2022– 2023 CURRICULUM MAP

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5
	Illustrate the preparation, presentation, and objective evaluation of consolidated financial statements and associated disclosures using appropriate global frameworks of accounting.	Formulate financial action plans to support operational and leadership strategies in a global business environment.	Develop solutions for real-world problems, cases, and scenarios using research, data analytics, and digital technology.	Apply quantitative reasoning, regulatory compliance, and professional ethics to improve business processes in a collaborative environment.	Propose recommendations to management effectively and professionally based on business context, financial analysis, and risk assessment.
<i>BUS 600: Management Communications with Technology</i>			I	I	I
<i>BUS 607: Business Law for the Accountant</i>				R	
<i>ECO 610: Global Economics</i>		I		I	I
<i>BUS 591: Financial Accounting and Analysis</i>	I	I	I	I	I
<i>MAT 540: Statistical Concepts for Research</i>			I	I	
<i>BUS 590: General Cost Accounting</i>		I	I	I	I
<i>ACC 640: Advanced Managerial and Cost Accounting</i>		M	M	M	M
<i>ACC 610: Advanced Federal Taxation</i>		M	M	M	M
<i>ACC 614: Auditing and Fraud Detection</i>	R		R	R	R
<i>ACC 618: Professional Ethics for the Accountant</i>	R		M	M	M
<i>ACC 622: Accounting Information Systems</i>	R		M	M	M
<i>ACC 626: Accounting in a Global Environment</i>	M	R	R	R	

ACC 630: Advanced Government and Non-Profit Accounting

ACC 611: Advanced Tax Research

ACC 612: Advanced Financial Accounting

ACC 695: Accounting Capstone

R	R	R	R	
R		R	R	R
R		R	R	R
M	M	M	M	M

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

ANNUAL ASSESSMENT PLAN FINDINGS					
PLO 1 - Illustrate the preparation, presentation, and objective evaluation of consolidated financial statements and associated disclosures using appropriate global frameworks 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 612 Final Assignment	70% of Masters of Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	73	84	73 out of 84 (86.90%) of records evaluated indicate proficient or distinguished performance on this key	1. EXCEEDS THE ACCEPTABLE TARGET

				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=52 Mean=679 Traditional: N=N/A Mean=N/A Online: N=2880 Mean=583	UAGC: N=52 Mean=679 Traditional: N=N/A Mean=N/A Online: N=2880 Mean=583	On average Master of Accountancy students scored above the average of the Peregrine Academic Services Online Aggregate Pool for the Accounting section of the Common Professional Component comprehensive exam. *Note, the aggregate data for the traditional pool was not available.	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.	50	52	50 out of 52 (96.15%) Master of Accountancy 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"> • In the Master of Accountancy, I effectively illustrated the preparation, presentation, and objective evaluation of consolidated financial statements and associated disclosures using appropriate global frameworks of accounting. 	48	52	92.31% of Master of Accountancy students upon completion of the program during the 2022-23 assessment cycle indicated that they agreed or strongly agreed that they effectively illustrated the preparation, presentation, and objective evaluation of consolidated financial statements and associated disclosures using appropriate global frameworks of accounting.	1. EXCEEDS THE ACCEPTABLE TARGET

PLO 2 - Formulate financial action plans to support operational and leadership strategies in a global business environment.					
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 TARGETS	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.	74	88	74 out of 88 (84.09%) 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

<p>Direct Measure 2: ACPC Comprehensive Exam – Global Dimensions of Business Accounting Section</p>	<p>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.</p>	<p>UAGC: N=52 Mean=719 Traditional: N=N/A Mean=N/A Online: N=1440 Mean=583</p>	<p>UAGC: N=52 Mean=719 Traditional: N=N/A Mean=N/A Online: N=1440 Mean=583</p>	<p>On average Master of Accountancy students scored above the average of the Peregrine Academic Services Online Aggregate Pool for the Global Dimensions of Business Accounting section of the Common Professional Component comprehensive exam. *Note, the aggregate data for the traditional pool was not available.</p>	<p>2. MEETS THE ACCEPTABLE TARGET</p>
<p>Direct Measure 3: ACPC Comprehensive Exam – Quantitative Techniques, Statistics and Research Analysis Section</p>	<p>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.</p>	<p>UAGC: N=52 Mean=678 Traditional: N=N/A Mean=N/A Online: N=1770 Mean=556</p>	<p>UAGC: N=52 Mean=678 Traditional: N=N/A Mean=N/A Online: N=1770 Mean=556</p>	<p>On average Master of Accountancy students scored above the average of the Peregrine Academic Services Online Aggregate Pool on the Quantitative Techniques, Statistics and</p>	<p>2. MEETS THE ACCEPTABLE TARGET</p>

				Research Analysis of the Common Professional Component comprehensive exam. *Note, the aggregate data for the traditional pool was not available.	
Direct Measure 4: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	50	52	50 out of 52 (96.15%) Master of Accountancy 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"> • In the Master of Accountancy, I effectively formulated financial action plans to support operational and leadership strategies in a global business environment. 	49	51	96.08% of Master of Accountancy students upon completion of the program during the 2022-23 assessment cycle indicated that they agreed or strongly agreed that they effectively	1. EXCEEDS THE ACCEPTABLE TARGET

				formulated financial action plans to support operational and leadership strategies in a global business environment.	
PLO 3 - Develop solutions for real-world problems, cases, and scenarios using research, data analytics, and digital technology.					
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

<p>Direct Measure 1: ACC 695 Final Paper</p>	<p>70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.</p>	<p>20</p>	<p>20</p>	<p>20 out of 20 (100.00%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Mastered level.</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
<p>Direct Measure 2: ACPC Comprehensive Exam – Global Dimensions of Business Accounting Section</p>	<p>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.</p>	<p>UAGC: N=52 Mean=719 Traditional: N=N/A Mean=N/A Online: N=1440 Mean=583</p>	<p>UAGC: N=52 Mean=719 Traditional: N=N/A Mean=N/A Online: N=1440 Mean=583</p>	<p>On average Master of Accountancy students scored above the average of the Peregrine Academic Services Online Aggregate Pool for the Global Dimensions of Business Accounting section of the Common Professional Component comprehensive exam. *Note, the aggregate data for the traditional</p>	<p>2. MEETS THE ACCEPTABLE TARGET</p>

				pool was not available.	
Direct Measure 3: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	50	52	50 out of 52 (96.15%) Master of Accountancy 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"> • In the Master of Accountancy, I effectively developed solutions for real-world problems, cases, and scenarios using research, data analytics, and digital technology. 	49	52	94.23% of Master of Accountancy students upon completion of the program during the 2022-23 assessment cycle indicated that they agreed or strongly agreed that they effectively developed solutions for real-world problems, cases, and scenarios using research, data analytics, and digital technology.	1. EXCEEDS THE ACCEPTABLE TARGET

PLO 4 - Apply quantitative reasoning, regulatory compliance, and professional ethics to improve business processes in a collaborative environment.					
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 695 Final Paper	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	20	20	20 out of 20 (100.00%) 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

<p>Direct Measure 2: ACPC Comprehensive Exam – Business Ethics in Accounting Section</p>	<p>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.</p>	<p>UAGC: N=52 Mean=788 Traditional: N=N/A Mean=N/A Online: N=2700 Mean=627</p>	<p>UAGC: N=52 Mean=788 Traditional: N=N/A Mean=N/A Online: N=2700 Mean=627</p>	<p>On average Master of Accountancy students scored above the average of the Peregrine Academic Services Online Aggregate Pool for the Business Ethics in Accounting section of the Common Professional Component comprehensive exam. *Note, the aggregate data for the traditional pool was not available.</p>	<p>2. MEETS THE ACCEPTABLE TARGET</p>
<p>Direct Measure 3: ACPC Comprehensive Exam Score</p>	<p>90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.</p>	<p>50</p>	<p>52</p>	<p>50 out of 52 (96.15%) Master of Accountancy 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>

<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"> • In the Master of Accountancy, I effectively applied quantitative reasoning, regulatory compliance, and professional ethics to improve business processes in a collaborative environment. 	<p>49</p>	<p>52</p>	<p>94.23% of Master of Accountancy students upon completion of the program during the 2022-23 assessment cycle indicated that they agreed or strongly agreed that they effectively applied quantitative reasoning, regulatory compliance, and professional ethics to improve business processes in a collaborative environment.</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
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PLO 5 - Propose recommendations to management effectively and professionally based on business context, financial analysis, and risk assessment.					
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: BUS591 Final Paper	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	21	24	21 out of 24 (87.50%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Introduced level.	1. EXCEEDS THE ACCEPTABLE TARGET

<p>Direct Measure 2: ACPC Comprehensive Exam – Business Ethics in Accounting Section</p>	<p>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.</p>	<p>UAGC: N=52 Mean=788 Traditional: N=N/A Mean=N/A Online: N=2700 Mean=627</p>	<p>UAGC: N=52 Mean=788 Traditional: N=N/A Mean=N/A Online: N=2700 Mean=627</p>	<p>On average Master of Accountancy students scored above the average of the Peregrine Academic Services Online Aggregate Pool for the Business Ethics in Accounting section of the Common Professional Component comprehensive exam. *Note, the aggregate data for the traditional pool was not available.</p>	<p>2. MEETS THE ACCEPTABLE TARGET</p>
<p>Direct Measure 3: ACPC Comprehensive Exam Score</p>	<p>90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.</p>	<p>50</p>	<p>52</p>	<p>50 out of 52 (96.15%) Master of Accountancy 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>

<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"> • In the Master of Accountancy, I effectively proposed recommendations to management effectively and professionally based on business context, financial analysis, and risk assessment. 	<p>48</p>	<p>51</p>	<p>94.12% of Master of Accountancy students upon completion of the program during the 2022-23 assessment cycle indicated that they agreed or strongly agreed that they effectively proposed recommendations to management effectively and professionally based on business context, financial analysis, and risk assessment.</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
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OVERALL RECOMMENDATIONS

Please note, this assessment plan incorporated the new Master of Accounting PLOs developed in 2022.

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 2023-2024 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)	In progress	Academic Cycle 2023/2024
Action Details	Monitor data from recently revised Program Learning Outcomes to ensure student learning is still being achieved.			
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)	In progress	Academic Cycle 2023/2024
Action Details	Implement 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)	In progress	Academic Cycle 2023/2024
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.			

OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO2	ACC610, Direct	Program Lead Faculty (Don Frey)/Program Core Faculty (TBD)	In progress	Academic Cycle 2023/2024
Action Details	Replace assignment measure ACC610 with ACC640. The learning outcomes associated with ACC640 provide a stronger alignment to the PLO.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO3	ACC695, Direct	Program Lead Faculty (Don Frey)/Program Core Faculty (TBD)	In progress	Academic Cycle 2023/2024
Action Details	Replace assignment measure ACC695 with ACC622. The learning outcomes associated with ACC622 provide a stronger alignment to the PLO.			