

BACHELOR OF ARTS IN ACCOUNTING ANNUAL ASSESSMENT PLAN & FINDINGS 2023-2024 ACADEMIC YEAR

2023 – 2024 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 305 Final Paper	70% of BA Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	441	570	441 out of 570 (77.37%) of records evaluated indicate proficient or distinguished performance on this key assignment's	1. EXCEEDS 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 Hybrid/Blended Aggregate Pools related to the Accounting section of the CPC comprehensive exam when compared to other competitive programs.	UAGC: N=106 Mean=684 Hybrid/Blended: N=810 Mean=650 Online: N=2520 Mean=603	UAGC: N=106 Mean=684 Hybrid/Blended: N=810 Mean=650 Online: N=2520 Mean=603	On average BA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Hybrid/Blended 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.	98	106	98 out of 106 (92.45%) BA Accounting students from July 1, 2023, to June 30, 2024, scored 400 or higher on the CPC	1. EXCEEDS THE ACCEPTABLE TARGET

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				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. 	98	106	92.45% of BA in Accounting students upon completion of the program during the 2023-24 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 308 Final Presentation	70% of Bachelor of Arts in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	396	468	396 out of 468 (84.62%) 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 Hybrid/Blended Aggregate Pools related to the Accounting section of the CPC comprehensive exam when compared to other competitive programs.	UAGC: N=106 Mean=684 Hybrid/Blended: N=810 Mean=650 Online: N=2520 Mean=603	UAGC: N=106 Mean=684 Hybrid/Blended: N=810 Mean=650 Online: N=2520 Mean=603	On average BA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Hybrid/Blended 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.	98	106	98 out of 106 (92.45%) BA Accounting students from July 1, 2023, to June 30, 2024, scored 400 or higher on the CPC comprehensive exam.	1. EXCEEDS THE ACCEPTABLE TARGET

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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 applied technology tools related to the area of accounting. 	95	106	89.62% of BA in Accounting students upon completion of the program during the 2023-24 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 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.	542	620	542 out of 620 (87.42%) 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

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 Hybrid/Blended Aggregate Pools related to the Accounting section of the CPC comprehensive exam when compared to other competitive programs.	UAGC: N=106 Mean=684 Hybrid/Blended: N=810 Mean=650 Online: N=2520 Mean=603	UAGC: N=106 Mean=684 Hybrid/Blended: N=810 Mean=650 Online: N=2520 Mean=603	On average BA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Hybrid/Blended 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.	98	106	98 out of 106 (92.45%) BA Accounting students from July 1, 2023, to June 30, 2024, scored 400 or higher on the CPC comprehensive exam.	1. EXCEEDS THE ACCEPTABLE TARGET

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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 evaluated alternatives to complex accounting problems. 	91	105	<p>86.67% of BA in Accounting students upon completion of the program during the 2023-24 assessment cycle indicated that they agreed or strongly agreed that they effectively evaluated alternatives to complex accounting problems.</p>	1. EXCEEDS THE ACCEPTABLE TARGET
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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.	4	5	4 out of 5 (80.00%) 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

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Direct Measure 2: CPC Comprehensive Exam – Business Policies, Integration, and Strategic Management Section	BA Accounting students, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Hybrid/Blended Campus Aggregate Pools related to the Business Policies, Integration and Strategic Management section of the CPC comprehensive exam when compared to other competitive programs.	UAGC: N=106 Mean=635 Hybrid/Blended: N=210 Mean=600 Online: N=1980 Mean=563	UAGC: N=106 Mean=635 Hybrid/Blended: N=210 Mean=600 Online: N=1980 Mean=563	On average BA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Hybrid/Blended Aggregate Pool on the Business Policies, Integration, and Strategic Management 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.	98	106	98 out of 106 (92.45%) BA Accounting students from July 1, 2023, to June 30, 2024, scored 400 or higher on the CPC	1. EXCEEDS THE ACCEPTABLE TARGET

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				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 integrated accounting and finance information in business decision making. 	93	105	88.57% of BA in Accounting students upon completion of the program during the 2023-24 assessment cycle indicated that they agreed or strongly agreed that they effectively integrated accounting and finance information in business decision making.	1. EXCEEDS THE ACCEPTABLE TARGET

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.	72	96	72 out of 96 (75.00%) 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 – Business Ethics in Accounting Section	BA Accounting students, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Hybrid/Blended Aggregate Pools related to the Business Ethics in Accounting section of the CPC comprehensive exam when compared to other competitive programs.	UAGC: N=106 Mean=692 Hybrid/Blended: N=810 Mean=702 Online: N=2460 Mean=627	UAGC: N=106 Mean=692 Hybrid/Blended: N=810 Mean=702 Online: N=2460 Mean=627	On average BA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool and below the average of the Hybrid/Blended Aggregate Pool on the Business Ethics in Accounting section of the Common Professional Component comprehensive exam.	3. DOES NOT MEET THE ACCEPTABLE TARGET
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	98	106	98 out of 106 (92.45%) BA Accounting students from July 1, 2023, to June 30, 2024, scored 400 or higher on the CPC comprehensive exam.	1. EXCEEDS THE ACCEPTABLE TARGET

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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 appraised the legal, regulatory, and ethical issues in the practice of accounting. 	97	105	<p>92.38% of BA in Accounting students upon completion of the program during the 2023-24 assessment cycle indicated that they agreed or strongly agreed that they effectively appraised the legal, regulatory, and ethical issues in the practice of accounting.</p>	1. EXCEEDS THE ACCEPTABLE TARGET
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OVERALL RECOMMENDATIONS				
Given the numerous changes that occurred during the 2023-24 academic year, program leads, and faculty will monitor the 2023-24 data in conjunction with the 2024-25 academic year data.				
ANNUAL ASSESSMENT PLAN ACTION ITEM STATUS REPORT				
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO 5	Direct Measure 2: CPC Comprehensive Exam – Business Ethics in Accounting Section	Program Chair & Full-Time Faculty	Not Started	Academic Cycle 2024/2025
Action Details	Add an assessment (discussion or written assignment) early in ACC410 (Week 1, 2, or 3) specifically focusing on the role of business ethics in the accounting profession.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO 2	Direct Measure 1: ACC 308 Final Presentation and Indirect Measure 1: End of Program Survey	Assessment	Not Started	Academic Cycle 2024/2025
Action Details	Increase acceptable targets from 70% to 80% on both measures.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO 3	Direct Measure 1: ACC 306 Final Paper and Indirect Measure 1: End of Program Survey	Assessment	Not Started	Academic Cycle 2024/2025
Action Details	Increase acceptable targets from 70% to 80% on both measures.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLOs 4, 5	Indirect Measure 1: End of Program Survey	Assessment	Not started	Academic Cycle 2024/2025
Action Details	Increase acceptable target from 70% to 80%.			