

## MASTER OF ACCOUNTANCY (MAACC): CURRICULUM MAP

### 2023-2024 ACADEMIC YEAR

#### 2023– 2024 CURRICULUM MAP

	<b>PLO 1</b> Illustrate the preparation, presentation, and objective evaluation of consolidated financial statements and associated disclosures using appropriate global frameworks of accounting.	<b>PLO 2</b> Formulate financial action plans to support operational and leadership strategies in a global business environment.	<b>PLO 3</b> Develop solutions for real-world problems, cases, and scenarios using research, data analytics, and digital technology.	<b>PLO 4</b> Apply quantitative reasoning, regulatory compliance, and professional ethics to improve business processes in a collaborative environment.	<b>PLO 5</b> 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

<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	
<b>R</b>		<b>R</b>	<b>R</b>	<b>R</b>
<b>R</b>		<b>R</b>	<b>R</b>	<b>R</b>
<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>

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

<b>ANNUAL ASSESSMENT PLAN FINDINGS</b>					
<b>PLO 1 - Illustrate the preparation, presentation, and objective evaluation of consolidated financial statements and associated disclosures using appropriate global frameworks of accounting.</b>					
<b>MEASURE</b>	<b>ACCEPTABLE TARGET</b>	<b>TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET</b>	<b>TOTAL NUMBER OF STUDENT RECORDS OBSERVED</b>	<b>ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET</b>	<b>ASSESSMENT RESULTS: 1. EXCEEDS THE ACCEPTABLE TARGET 2. MEETS THE ACCEPTABLE TARGET 3. DOES NOT MEET THE ACCEPTABLE TARGET 4. INSUFFICIENT DATA</b>
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.	283	315	283 out of 315 (89.84%) of records evaluated indicate proficient or distinguished performance on this key	<b>1. EXCEEDS THE ACCEPTABLE TARGET</b>

				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 Blended/Hybrid Aggregate Pools related to the Accounting section of the ACPC comprehensive exam when compared to other competitive programs.	<b>UAGC:</b> N=43 Mean=669 <b>Blended/Hybrid:</b> N=720 Mean=651 <b>Online:</b> N=2730 Mean=594	<b>UAGC:</b> N=43 Mean=669 <b>Blended/Hybrid:</b> N=720 Mean=651 <b>Online:</b> N=2730 Mean=594	On average MA 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.	<b>2. MEETS THE ACCEPTABLE TARGET</b>
Direct Measure 3: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	42	43	42 out of 43 (97.67%) Master of Accountancy students from July 1, 2023, to June 30, 2024. scored 400 or higher on the CPC	<b>1. EXCEEDS THE ACCEPTABLE TARGET</b>

				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"> <li>• 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.</li> </ul>	37	38	97.37% of Master of Accountancy students upon completion of the program during the 2023-24 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.	<b>1. EXCEEDS THE ACCEPTABLE TARGET</b>

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 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 640 Final Assignment	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	261	288	261 out of 288 (90.63%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Mastered level.	<b>1. EXCEEDS THE ACCEPTABLE TARGET</b>

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 Aggregate Pools related to the Global Dimensions of Business Accounting section of the ACPC comprehensive exam when compared to other competitive programs.	<b>UAGC:</b> N=43 Mean=613 <b>Online:</b> N=1470 Mean=606	<b>UAGC:</b> N=43 Mean=613 <b>Online:</b> N=1470 Mean=606	On average MA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool on the Global Dimensions of Business Accounting section of the Common Professional Component comprehensive exam.	<b>2. MEETS THE ACCEPTABLE TARGET</b>
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 Aggregate Pools related to the Quantitative Techniques, Statistics, and Research Analysis section of the ACPC comprehensive exam when compared to other competitive programs.	<b>UAGC:</b> N=43 Mean=713 <b>Online:</b> N=1650 Mean=570	<b>UAGC:</b> N=43 Mean=713 <b>Online:</b> N=1650 Mean=570	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 Component	<b>2. MEETS THE ACCEPTABLE TARGET</b>

				comprehensive exam.	
Direct Measure 4: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	42	43	42 out of 43 (97.67%) Master of Accountancy students from July 1, 2023, to June 30, 2024. scored 400 or higher on the CPC comprehensive exam.	<b>1. EXCEEDS THE ACCEPTABLE TARGET</b>
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"> <li>• In the Master of Accountancy, I effectively formulated financial action plans to support operational and leadership strategies in a global business environment.</li> </ul>	38	39	97.44% of Master of Accountancy students upon completion of the program during the 2023-24 assessment cycle indicated that they agreed or strongly agreed that they effectively formulated financial action plans to support operational and leadership strategies in a global business environment.	<b>1. EXCEEDS THE ACCEPTABLE TARGET</b>



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

Direct Measure 1: ACC 622 Final Presentation	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	261	288	261 out of 288 (90.63%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Mastered level.	<b>1. EXCEEDS THE ACCEPTABLE TARGET</b>
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 Aggregate Pools related to the Global Dimensions of Business Accounting section of the ACPC comprehensive exam when compared to other competitive programs.	<b>UAGC:</b> N=43 Mean=613 <b>Online:</b> N=1470 Mean=606	<b>UAGC:</b> N=43 Mean=613 <b>Online:</b> N=1470 Mean=606	On average MA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool on the Global Dimensions of Business Accounting section of the Common Professional Component comprehensive exam.	<b>2. MEETS THE ACCEPTABLE TARGET</b>

Direct Measure 3: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	42	43	42 out of 43 (97.67%) Master of Accountancy students from July 1, 2023, to June 30, 2024. scored 400 or higher on the CPC comprehensive exam.	<b>1. EXCEEDS THE ACCEPTABLE TARGET</b>
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"> <li>• In the Master of Accountancy, I effectively developed solutions for real-world problems, cases, and scenarios using research, data analytics, and digital technology.</li> </ul>	37	39	94.87% of Master of Accountancy students upon completion of the program during the 2023-24 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.	<b>1. EXCEEDS THE ACCEPTABLE TARGET</b>

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.	196	213	196 out of 213 (92.02%) 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: 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 Blended/Hybrid Aggregate Pools related to the Business Ethics in Accounting section of the ACPC comprehensive exam when compared to other competitive programs.	<b>UAGC:</b> N=43 Mean=790 <b>Blended/Hybrid:</b> N=750 Mean=728 <b>Online:</b> N=2640 Mean=653	<b>UAGC:</b> N=43 Mean=790 <b>Blended/Hybrid:</b> N=750 Mean=728 <b>Online:</b> N=2640 Mean=653	On average MA 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 Ethics in Accounting section of the Common Professional Component comprehensive exam.	<b>2. MEETS THE ACCEPTABLE TARGET</b>
Direct Measure 3: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	42	43	42 out of 43 (97.67%) Master of Accountancy students from July 1, 2023, to June 30, 2024. scored 400 or higher on the CPC comprehensive exam.	<b>1. EXCEEDS THE ACCEPTABLE TARGET</b>

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"> <li>• In the Master of Accountancy, I effectively applied quantitative reasoning, regulatory compliance, and professional ethics to improve business processes in a collaborative environment.</li> </ul>	38	39	<p>97.44% of Master of Accountancy students upon completion of the program during the 2023-24 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>	<b>1. EXCEEDS THE ACCEPTABLE TARGET</b>
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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.	31	42	31 out of 42 (73.81%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Introduced level.	<b>2. MEETS THE ACCEPTABLE TARGET</b>

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 Blended/Hybrid Aggregate Pools related to the Business Ethics in Accounting section of the ACPC comprehensive exam when compared to other competitive programs.	<b>UAGC:</b> N=43 Mean=790 <b>Blended/Hybrid:</b> N=750 Mean=728 <b>Online:</b> N=2640 Mean=653	<b>UAGC:</b> N=43 Mean=790 <b>Blended/Hybrid:</b> N=750 Mean=728 <b>Online:</b> N=2640 Mean=653	On average MA 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 Ethics in Accounting section of the Common Professional Component comprehensive exam.	<b>2. MEETS THE ACCEPTABLE TARGET</b>
Direct Measure 3: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	42	43	42 out of 43 (97.67%) Master of Accountancy students from July 1, 2023, to June 30, 2024, scored 400 or higher on the CPC comprehensive exam.	<b>1. EXCEEDS THE ACCEPTABLE TARGET</b>



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"> <li>• In the Master of Accountancy, I effectively proposed recommendations to management effectively and professionally based on business context, financial analysis, and risk assessment.</li> </ul>	36	37	<p>97.30% of Master of Accountancy students upon completion of the program during the 2023-24 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>	<b>1. EXCEEDS THE ACCEPTABLE TARGET</b>
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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 2024-2025 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
PLO 5	Direct Measure 1: BUS591 Final Paper	Assessment	Not started	Academic Cycle 2024/2025
Action Details	Change Direct Measure 1 from BUS591 Final Paper to ACC614 Final Paper (reasoning: BUS591 is waived for many students; therefore, it makes more sense to align the assessment with a course that all students in the program complete.)			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO 1	Direct Measure 1: ACC 612 Final Assignment	Assessment	Not started	Academic Cycle 2024/2025
Action Details	Change target from 70% to 80%.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO 2	Direct Measure 1: ACC 640 Final Assignment	Assessment	Not started	Academic Cycle 2024/2025
Action Details	Change target from 70% to 85%			

OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO 3	Direct Measure 1: ACC622 Final Presentation	Assessment	Not started	Academic Cycle 2024/2025
Action Details	Change target from 70% to 85%.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO 4	Direct Measure 1: ACC695 Final Paper	Assessment	Not started	Academic Cycle 2024/2025
Action Details	Change target from 70% to 85%.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO 5	New Direct Measure 1: ACC614 Final Paper (see Action Item 1 above)	Assessment	Not started	Academic Cycle 2024/2025
Action Details	Change target from 70% to 85%.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO 1-5	Indirect Measure 1: End of Program Survey	Assessment	Not started	Academic Cycle 2024/2025
Action Details	Change target from 70% to 90%.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO 1-5	All Measures and Curriculum Map	Program Chair/Lead Faculty	In Progress	Academic Cycle 2024/2025
Action Details	Assess if the PLO changes for IACBE effect the mapping and measures in the assessment plan, this is necessary to ensure student learning is still being achieved. If changes are needed this will impact the 2024/2025 assessment cycle.			