

MASTER OF ACCOUNTANCY (MAACC): CURRICULUM MAP 2023-2024 ACADEMIC YEAR

2023- 2024 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.
BUS 600: Management Communications with Technology			ı	ı	I
BUS 607: Business Law for the Accountant				R	
ECO 610: Global Economics		I		ı	I
BUS 591: Financial Accounting and Analysis	I	ı	ı	ı	I
MAT 540: Statistical Concepts for Research			ı	ı	
BUS 590: General Cost Accounting		1	ı	ı	I
ACC 640: Advanced Managerial and Cost Accounting		М	М	М	М
ACC 610: Advanced Federal Taxation		М	М	М	М
ACC 614: Auditing and Fraud Detection	R		R	R	R
ACC 618: Professional Ethics for the Accountant	R		М	М	M
ACC 622: Accounting Information Systems	R		М	М	M
ACC 626: Accounting in a Global Environment	М	R	R	R	

Office of Assessment and Curricular Affairs



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
М	M	М	М	M

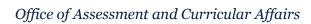
I (Introduced), R (Reinforced), or M (Mastered).



ANNUAL ASSESSMENT PLAN FINDINGS

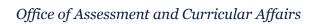
PLO 1 - Illustrate the preparation, presentation, and objective evaluation of consolidated financial statements and associated disclosures using appropriate global frameworks of accounting.

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.	283	315	283 out of 315 (89.84%) 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 Blended/Hybrid Aggregate Pools related to the Accounting section of the ACPC comprehensive exam when compared to other competitive programs.	UAGC: N=43 Mean=669 Blended/Hybrid: N=720 Mean=651 Online: N=2730 Mean=594	UAGC: N=43 Mean=669 Blended/Hybrid: N=720 Mean=651 Online: 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.	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.	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	1. EXCEEDS THE ACCEPTABLE TARGET

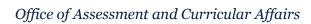




				comprehensive exam.	
Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be: • In the Master of Accountancy, I effectively illustrated the preparation, presentation, and objective evaluation of consolidated financial statements and associated disclosures using appropriate global frameworks of accounting.	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.	1. EXCEEDS THE ACCEPTABLE TARGET

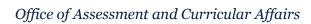


PLO 2 - Formulate financial action plans to support operational and leadership strategies in a global business environment.						
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE 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 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.	1. EXCEEDS THE ACCEPTABLE TARGET	



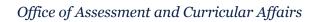


Direct Measure 2: ACPC Comprehensive Exam – Global Dimensions of Business Accounting Section	Master of Accountancy students, on average, will score at or above the average in the Peregrine Academic Services (PAS) Online Campus Aggregate Pools related to the Global Dimensions of Business Accounting section of the ACPC comprehensive exam when compared to other competitive programs.	UAGC: N=43 Mean=613 Online: N=1470 Mean=606	UAGC: N=43 Mean=613 Online: 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.	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 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=43 Mean=713 Online: N=1650 Mean=570	UAGC: N=43 Mean=713 Online: 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	2. MEETS THE ACCEPTABLE TARGET



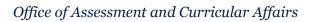


Direct Measure 4: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	42	43	comprehensive exam. 42 out of 43 (97.67%) Master of Accountancy	1. EXCEEDS THE ACCEPTABLE TARGET
Exam 300re	comprehensive exam.			students from July 1, 2023, to June 30, 2024. scored 400 or higher on the CPC comprehensive exam.	TAMOL I
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 formulated financial action plans to support operational and leadership strategies in a global business environment.	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.	1. EXCEEDS THE ACCEPTABLE TARGET



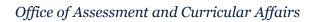


PLO 3 - Develop solution	PLO 3 - Develop solutions for real-world problems, cases, and scenarios using research, data analytics, and digital technology.							
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: 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.	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 Aggregate Pools related to the Global Dimensions of Business Accounting section of the ACPC comprehensive exam when compared to other competitive programs.	UAGC: N=43 Mean=613 Online: N=1470 Mean=606	UAGC: N=43 Mean=613 Online: 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.	2. MEETS THE ACCEPTABLE TARGET

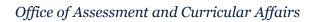




Direct Measure 3: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	42	43	42 out of 43 (97.67%) Master of Accountancy students from July 1, 2023, to June 30, 2024. scored 400 or higher on the CPC comprehensive exam.	1. EXCEEDS 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 developed solutions for real-world problems, cases, and scenarios using research, data analytics, and digital technology.	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.	1. EXCEEDS THE ACCEPTABLE TARGET

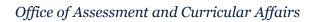


PLO 4 - Apply quantita environment.	ative reasoning, regulatory compliance, and	professional ethic	cs to improve bus	siness processes in a	collaborative
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE 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.	UAGC: N=43 Mean=790 Blended/Hybrid: N=750 Mean=728 Online: N=2640 Mean=653	UAGC: N=43 Mean=790 Blended/Hybrid: N=750 Mean=728 Online: 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.	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.	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.	1. EXCEEDS THE ACCEPTABLE TARGET



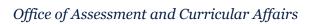


Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be: • In the Master of Accountancy, I effectively applied quantitative reasoning, regulatory compliance, and professional ethics to improve business processes in a collaborative environment.	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 applied quantitative reasoning, regulatory compliance, and professional ethics to improve business processes in a collaborative environment.	1. EXCEEDS THE ACCEPTABLE TARGET
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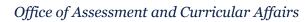
PLO 5 - Propose recor assessment.	nmendations to management effectively ar	d professionally b	pased on business	context, financial a	nalysis, and risk
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE 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	2. MEETS THE ACCEPTABLE TARGET

Introduced level.





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.	UAGC: N=43 Mean=790 Blended/Hybrid: N=750 Mean=728 Online: N=2640 Mean=653	UAGC: N=43 Mean=790 Blended/Hybrid: N=750 Mean=728 Online: 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.	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.	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.	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 proposed recommendations to management effectively and professionally based on business context, financial analysis, and risk assessment.	36	37	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.	1. EXCEEDS THE ACCEPTABLE TARGET
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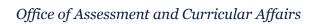


OVERALL RECOMMENDATIONS

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 BU therefore, it makes more sense to	•	. ,	•		
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%		·			





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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.				