

**BACHELOR OF ARTS IN ACCOUNTING ANNUAL ASSESSMENT PLAN & FINDINGS  
2014-2015 ACADEMIC YEAR**

*2014 – 2015 CURRICULUM MAP*

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>
	Analyze the major systems of criminal justice and how the functions of police, prosecution, courts, and corrections are interrelated.	Evaluate the issues and management of personnel administration in criminal justice.	Analyze the judicial processes of the U.S. Constitution.	Explain ethical issues within the criminal justice system.	Evaluate research in the areas of criminal justice and public policy as it pertains to the effect on society, victims, and rehabilitation.
<i>CGD 218: Visual Literacy in Business</i>		<b>I</b>		<b>I</b>	
<i>BUS 311: Business Law I</i>				<b>I</b>	
<i>ACC 205: Principles of Accounting</i>	<b>I</b>	<b>I</b>	<b>I</b>	<b>I</b>	<b>I</b>
<i>ACC 206: Principles of Accounting II</i>	<b>I</b>	<b>R</b>	<b>M</b>	<b>R</b>	<b>I</b>
<i>ACC 305: Intermediate Accounting I</i>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	
<i>ACC 306: Intermediate Accounting II</i>	<b>R</b>		<b>R</b>		
<i>BUS 308: Statistics for Managers</i>			<b>R</b>		<b>R</b>
<i>ECO 204: Principles of Microeconomics</i>					<b>R</b>
<i>BUS 401: Principles of Finance</i>				<b>M</b>	<b>R</b>
<i>ACC 310: Cost Accounting</i>	<b>R</b>	<b>R</b>		<b>M</b>	<b>R</b>
<i>ACC 380: Accounting for Not-for-Profit Organizations</i>	<b>R</b>				
<i>ACC 401: Federal Income Taxes I</i>	<b>R</b>	<b>M</b>			

<i>ACC 407: Advanced Accounting</i>	<b>M</b>		<b>M</b>	<b>M</b>	<b>M</b>
<i>ACC 410: Auditing</i>	<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 - Demonstrate fundamental accounting principles and procedures.</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 205 Final Paper	70% of BA Accounting students must receive a basic, proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	882	1040	84.81%	1. EXCEEDS THE ACCEPTABLE TARGET

Direct Measure 2: ACC 206 Final Paper	70% of BA Accounting students must receive a basic, proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	799	985	81.11%	1. EXCEEDS THE ACCEPTABLE TARGET
Direct Measure 3: ACC 410 Final Paper	70% of BA Accounting students must receive a basic, proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	555	746	74.40%	1. EXCEEDS THE ACCEPTABLE TARGET
Direct Measure 4: 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 Traditional Campus Aggregate Pools related to the Accounting section of the CPC comprehensive exam when compared to other competitive programs.	N/A	N/A	N/A	On average BA Accounting students scored below the average of the Peregrine Academic Services Online Aggregate Pool, and above the average of the Traditional Aggregate Pool on the Accounting section of the Common Professional Component

					comprehensive exam.
Direct Measure 5: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	250	262	95.42%	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:  • I understand the learning objectives of my courses.	218	250	87.20%	1. EXCEEDS THE ACCEPTABLE TARGET
Indirect Measure 2: 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:  • The curriculum was relevant to my professional needs.	210	250	84.00%	1. EXCEEDS THE ACCEPTABLE TARGET
<b>PLO 2 - Employ technology tools related to the area of accounting.</b>					
<b>MEASURE</b>	<b>ACCEPTABLE TARGET</b>	<b>TOTAL NUMBER OF STUDENT RECORDS</b>	<b>TOTAL NUMBER OF STUDENT</b>	<b>ASSESSMENT RESULTS:</b>	<b>ASSESSMENT RESULTS:</b>

		MEETING ACCEPTABLE TARGET	RECORDS OBSERVED	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 401 Final Paper	70% of BA Accounting students must receive a basic, proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	231	296	78.04%	1. EXCEEDS THE ACCEPTABLE TARGET
Direct Measure 2: CPC Comprehensive Exam – Information Management Systems Section	BA Accounting students, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Information Management Systems section of the CPC comprehensive exam when compared to other competitive programs.	N/A	N/A	N/A	On average BA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool, and above the average of the Traditional Aggregate Pool on

					the Information Management Systems section of the Common Professional Component comprehensive exam.
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	250	262	95.42%	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:  • I understand the learning objectives of my courses.	218	250	87.20%	1. EXCEEDS THE ACCEPTABLE TARGET
Indirect Measure 2: 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:  • The curriculum was relevant to my professional needs.	210	250	84.00%	1. EXCEEDS THE ACCEPTABLE TARGET

PLO 3 - Analyze 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 407 Final Paper	70% of BA Accounting students must receive a basic, proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	484	524	92.37%	1. EXCEEDS THE ACCEPTABLE TARGET
	BA Accounting students, on average, must score at or above the average in the	N/A	N/A	N/A	On average BA Accounting students



<p>Direct Measure 2: CPC Comprehensive Exam – Accounting Section</p>	<p>Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Accounting section of the CPC comprehensive exam when compared to other competitive programs.</p>				<p>scored below the average of the Peregrine Academic Services Online Aggregate Pool, and above the average of the Traditional Aggregate Pool on the Accounting section of the Common Professional Component comprehensive exam.</p>
<p>Direct Measure 3: CPC Comprehensive Exam Score</p>	<p>90% must score 400 or higher on the CPC comprehensive exam.</p>	<p>250</p>	<p>262</p>	<p>95.42%</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"> <li>• I understand the learning objectives of my courses.</li> </ul>	<p>218</p>	<p>250</p>	<p>87.20%</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>

<p>Indirect Measure 2: 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"> <li>• The curriculum was relevant to my professional needs.</li> </ul>	<p>210</p>	<p>250</p>	<p>84.00%</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
<p><b>PLO 4 - Utilize and integrate accounting information in business decision making.</b></p>					
<p><b>MEASURE</b></p>	<p><b>ACCEPTABLE TARGET</b></p>	<p><b>TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET</b></p>	<p><b>TOTAL NUMBER OF STUDENT RECORDS OBSERVED</b></p>	<p><b>ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET</b></p>	<p><b>1. EXCEEDS THE ACCEPTABLE TARGET 2. MEETS THE ACCEPTABLE TARGET 3. DOES NOT MEET THE ACCEPTABLE TARGET 4. INSUFFICIENT DATA</b></p>
<p>Direct Measure 1: ACC 205 Final Paper</p>	<p>70% of BA Accounting students must receive a basic, proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.</p>	<p>882</p>	<p>1040</p>	<p>91.27%</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>

<p>Direct Measure 2: ACC 206 Final Paper</p>	<p>70% of BA Accounting students must receive a basic, proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.</p>	<p>799</p>	<p>985</p>	<p>81.11%</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
<p>Direct Measure 3: CPC Comprehensive Exam – Business Policies, Integration and Strategic Management Section</p>	<p>BA Accounting students, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Business Policies, Integration and Strategic Management section of the CPC comprehensive exam when compared to other competitive programs.</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>On average BA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool on the Business Policies, Integration and Strategic Management section of the Common Professional Component comprehensive exam.</p>
<p>Direct Measure 3: CPC Comprehensive Exam Score</p>	<p>90% must score 400 or higher on the CPC comprehensive exam.</p>	<p>250</p>	<p>262</p>	<p>95.42%</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
	<p>70% or more of students exiting the program will express satisfaction on the End of</p>	<p>218</p>	<p>250</p>	<p>87.20%</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>

Indirect Measure 1: End of Program Survey	Program Survey by indicating either “Agree” or “Strongly Agree.” The item to be used will be:  • I understand the learning objectives of my courses.				
Indirect Measure 2: 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:  • The curriculum was relevant to my professional needs.	210	250	84.00%	1. EXCEEDS THE ACCEPTABLE TARGET

**PLO 5 - Synthesize accounting information and non-accounting information in order to appropriately assess business opportunities.**

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 407 Final Paper	70% of BA Accounting students must receive a basic, proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	484	524	92.37%	1. EXCEEDS THE ACCEPTABLE TARGET
Direct Measure 2: CPC Comprehensive Exam – Business Finance Section	BA Accounting program, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Business Finance section of the CPC comprehensive exam when compared to other competitive programs.	N/A	N/A	N/A	On average BA Accounting 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 Finance section of the Common Professional Component comprehensive exam.
	90% must score 400 or higher on the CPC comprehensive exam.	250	262	95.42%	1. EXCEEDS THE ACCEPTABLE TARGET

Direct Measure 3: CPC Comprehensive Exam Score					
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:  • I understand the learning objectives of my courses.	218	250	87.20%	1. EXCEEDS THE ACCEPTABLE TARGET
Indirect Measure 2: 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:  • The curriculum was relevant to my professional needs.	210	250	84.00%	1. EXCEEDS THE ACCEPTABLE TARGET

**OVERALL RECOMMENDATIONS**

*In the BA Accounting program students met or exceeded the acceptable and ideal targets for almost all assignment-based direct measures for each program learning outcome (PLO) except for the accounting section, where they were approaching the ideal target.*

*The End of Program Survey (EOPS) responses met or exceeded both the acceptable and ideal targets. The survey’s results were based on responses specific to the following items: the curriculum was relevant to my professional needs and I understand the learning objectives of my courses.*

*Overall, it is recommended that Faculty review each 2014-15 assessment plan (including measures and targets set) in preparation for the 2015-16 assessment cycles.*

<b>ANNUAL ASSESSMENT PLAN ACTION ITEM STATUS REPORT</b>				
<b>OUTCOME</b>	<b>MEASURE</b>	<b>KEY/RESPONSIBLE PERSONNEL</b>	<b>STATUS</b>	<b>ANTICIPATED DATE OF COMPLETION</b>
<i>PLOs 1, 2, 3, 4, 5</i>	<i>TBD</i>	<i>The Bachelor of Arts in Accounting Program Chair and Faculty</i>	<i>Not Started</i>	<i>June 30, 2015</i>
<i>Action Details</i>	<i>The goal of this action is to ensure that all the measures/key assignments identified in the BA Accounting Assessment Plan are, in fact, aligned and mapped to the PLO to which the measure is associated. By ensuring that the set targets for each PLO is appropriate will allow faculty to more accurately determine student learning and mastery of a PLO.</i>			
<b>OUTCOME</b>	<b>MEASURE</b>	<b>KEY/RESPONSIBLE PERSONNEL</b>	<b>STATUS</b>	<b>ANTICIPATED DATE OF COMPLETION</b>
<i>PLOs 1, 2, 3, 4, 5</i>	<i>TBD</i>	<i>The Bachelor of Arts in Accounting Program Chair and Faculty</i>	<i>Not Started</i>	<i>June 30, 2015</i>
<i>Action Details</i>	<i>Faculty will participate in a study to determine the effectiveness and appropriateness of the Waypoint rubrics for each course in the BA Accounting program.</i>			
<b>OUTCOME</b>	<b>MEASURE</b>	<b>KEY/RESPONSIBLE PERSONNEL</b>	<b>STATUS</b>	<b>ANTICIPATED DATE OF COMPLETION</b>
<i>PLO 1</i>	<i>ACC 410 Final Paper</i>	<i>The Bachelor of Arts in Accounting Program Chair and Faculty</i>	<i>Not Started</i>	<i>June 30, 2015</i>
<i>Action Details</i>	<i>Revise Assignments and develop new Waypoint rubrics for ACC 410.</i>			

<p><b>Rationale: While students met the acceptable and ideal targets set for ACC 410 as a direct measure, ACC 410 will undergo a course revision to improve content and to better align with Program Learning Outcome 1. In addition, new rubrics will be developed because of the development of new assignments and to better determine student achievement of PLO 1.</b></p>				
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
<i>Action Details</i>				
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
<i>Action Details</i>				