

## BACHELOR OF ARTS IN ACCOUNTING ANNUAL ASSESSMENT PLAN & FINDINGS

### 2015-2016 ACADEMIC YEAR

#### 2015 – 2016 CURRICULUM MAP

	<b>PLO 1</b> Demonstrate fundamental accounting principles and procedures.	<b>PLO 2</b> Employ technology tools related to the area of accounting.	<b>PLO 3</b> Analyze alternatives to complex accounting problems.	<b>PLO 4</b> Utilize and integrate accounting information in business decision making.	<b>PLO 5</b> Synthesize accounting information and non-accounting information in order to appropriately assess business opportunities.
<i>CGD 218: Visual Literacy in Business</i>	I		I		
<i>BUS 311: Business Law I</i>			I		
<i>ACC 205: Accounting Principles I</i>	I	I	I	I	I
<i>ACC 206: Principles of Accounting II</i>	I	R	M	R	I
<i>ACC 305: Intermediate Accounting I</i>	R	R	R	R	
<i>ACC 306: Intermediate Accounting II</i>	R		R		
<i>BUS 308: Statistics for Managers</i>			R		R
<i>ECO 204: Principles of Microeconomics</i>					R
<i>BUS 401: Principles of Finance</i>				M	R
<i>ACC 310: Cost Accounting</i>	R	R		M	R
<i>ACC 380: Accounting for Not-for-Profit Organizations</i>	R				
<i>ACC 401: Federal Income Taxes I</i>	R	M			

<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.	865	1108	78.07%	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.	275	329	83.59%	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.	962	1188	80.98%	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 above 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.	221	255	87.00%	3. DOES NOT MEET 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.	214	233	91.85%	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.	208	233	89.27%	1. EXCEEDS THE ACCEPTABLE TARGET
<b>PLO 2 - Employ technology tools related to the area of accounting.</b>					

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 BA Accounting students must receive a basic, proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	160	208	76.92%	1. EXCEEDS THE ACCEPTABLE TARGET
Direct Measure 2: CPC Comprehensive Exam – Information	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	N/A	N/A	N/A	On average BA Accounting students scored below the average of the Peregrine Academic Services Online Aggregate Pool, and

Management Systems Section	comprehensive exam when compared to other competitive programs.				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.	221	255	87.00%	3. DOES NOT MEET 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.	214	233	91.85%	1. EXCEEDS THE ACCEPTABLE TARGET
	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either “Agree”	208	233	89.27%	1. EXCEEDS THE ACCEPTABLE TARGET

Indirect Measure 2: End of Program Survey	or “Strongly Agree.” The item to be used will be:  • The curriculum was relevant to my professional needs.				
<b>PLO 3 - Analyze alternatives to complex accounting problems.</b>					
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
	70% of BA Accounting students must receive a basic, proficient, or distinguished evaluation	428	479	89.35%	1. EXCEEDS THE ACCEPTABLE TARGET



<p>Direct Measure 1: ACC 407 Final Paper</p>	<p>on relevant content criteria mapped to this PLO.</p>				
<p>Direct Measure 2: CPC Comprehensive Exam – Accounting 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 Accounting 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, 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>221</p>	<p>255</p>	<p>87.00%</p>	<p>3. DOES NOT MEET 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>214</p>	<p>233</p>	<p>91.85%</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>208</p>	<p>233</p>	<p>89.27%</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>

**PLO 4 - Utilize and integrate accounting 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	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p> <p>2. MEETS THE ACCEPTABLE TARGET</p> <p>3. DOES NOT MEET THE ACCEPTABLE TARGET</p>
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					4. INSUFFICIENT DATA
Direct Measure 1: ACC 205 Final Paper	80% of BA Accounting students must score 70% or higher on the final project and demonstrate an understanding of how to utilize and integrate accounting information in business decision making.	869	1116	77.87%	3. DOES NOT MEET THE ACCEPTABLE TARGET
Direct Measure 2: ACC 206 Final Paper	80% of BA Accounting students must score 70% or higher on the final project and demonstrate an understanding of how to utilize and integrate accounting information in business decision making.	289	347	83.29%	1. EXCEEDS THE ACCEPTABLE TARGET
Direct Measure 3: 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 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.	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 Business Integration and Strategic Management section

					of the Common Professional Component comprehensive exam.
Direct Measure 4: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	221	255	87.00%	3. DOES NOT MEET 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.	214	233	91.85%	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.	208	233	89.27%	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.	637	708	89.97%	1. EXCEEDS THE ACCEPTABLE TARGET
Direct Measure 2: CPC Comprehensive Exam –	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	N/A	N/A	N/A	On average BA Accounting students scored above the average of the Peregrine Academic

Business Finance Section	of the CPC comprehensive exam when compared to other competitive programs.				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.
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	221	255	87.00%	3. DOES NOT MEET 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.	214	233	91.85%	1. EXCEEDS THE ACCEPTABLE TARGET
	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either “Agree”	208	233	89.27%	1. EXCEEDS THE ACCEPTABLE TARGET

Indirect Measure 2: End of Program Survey	or “Strongly Agree.” The item to be used will be:  • The curriculum was relevant to my professional needs.				
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**OVERALL RECOMMENDATIONS**

*The Program Continuous Improvement Plan for this assessment cycle should focus on improving student achievement of PLO 1 Based on the learning outcomes data, the Assessment Analyst of the program recommends the following action(s):*

- *During the 2015-16 assessment cycle, BA Accounting students met most of the acceptable and ideal targets for all assignment-based direct measures. Overall, it is recommended that Forbes School of Business Faculty review each program assessment plan (including measures used and targets set) in preparation for the 2016-17 assessment cycle. In particular, review targets set for assignments in courses using Waypoint, CPC Exam sections, and all survey measures to ensure that these targets remain appropriate and meaningful.*
- *The PLOs for BAAC did change this Academic Year, which should be considered when planning changes.*
- *The PLO changes are not reflected everywhere on the assessment website for 15-16 as they occurred mid-year, but will for the 16-17 year.*

<b>ANNUAL ASSESSMENT PLAN ACTION ITEM STATUS REPORT</b>				
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
<i>TBD</i>	<i>TBD</i>	<i>The Bachelor of Arts in Accounting Program Chair</i>	<i>In Progress</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>			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION

<b>PLOs 1, 2, 3, 4, 5</b>	<b>TBD</b>	<b>The Bachelor of Arts in Accounting Program Chair</b>	<b>Complete</b>	<b>June 30, 2015</b>
<i>Action Details</i>	<b>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.</b>			
<b>OUTCOME</b>	<b>MEASURE</b>	<b>KEY/RESPONSIBLE PERSONNEL</b>	<b>STATUS</b>	<b>ANTICIPATED DATE OF COMPLETION</b>
<b>PLO 1</b>	<b>ACC 410 Final Paper</b>	<b>The Bachelor of Arts in Accounting Program Chair</b>	<b>In Progress</b>	<b>June 30, 2015</b>
<i>Action Details</i>	<b>Revise Assignments and develop new Waypoint rubrics for ACC 410.</b>  <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>			
<b>OUTCOME</b>	<b>MEASURE</b>	<b>KEY/RESPONSIBLE PERSONNEL</b>	<b>STATUS</b>	<b>ANTICIPATED DATE OF COMPLETION</b>
<i>Action Details</i>				
<b>OUTCOME</b>	<b>MEASURE</b>	<b>KEY/RESPONSIBLE PERSONNEL</b>	<b>STATUS</b>	<b>ANTICIPATED DATE OF COMPLETION</b>
<i>Action Details</i>				