

**MASTER OF ACCOUNTANCY ANNUAL ASSESSMENT PLAN & FINDINGS  
2017-2018 ACADEMIC YEAR**

*2017 – 2018 CURRICULUM MAP*

	<b>PLO 1</b> Develop technical knowledge and competency in the field of accounting.	<b>PLO 2</b> Evaluate how to research complex accounting issues using professional resources.	<b>PLO 3</b> Articulate concepts and principles to real world problems.	<b>PLO 4</b> Assess the relevancy, accuracy, and value of financial and nonfinancial information.	<b>PLO 5</b> Appraise ethical issues and decision alternatives by incorporating professional codes of conduct and responsibility.
<i>BUS 600: Management Communications with Technology</i>	I	I	I	I	
<i>BUS 607: Business Law for the Accountant</i>		R	R	R	
<i>ECO 610: Global Economics</i>		R	R	R	R
<i>BUS 591: Financial Accounting and Analysis</i>					
<i>MAT 540: Statistical Concepts for Research</i>					
<i>BUS 590: General Cost Accounting</i>					
<i>ACC 640: Advanced Managerial and Cost Accounting</i>	R		R	R	I
<i>ACC 610: Advanced Federal Taxation</i>	R	R	R	R	R
<i>ACC 614: Auditing and Fraud Detection</i>	R	R	R	R	R
<i>ACC 618: Professional Ethics for the Accountant</i>	R	R	R	R	R
<i>ACC 622: Accounting Information Systems</i>	R	R			R
<i>ACC 626: Accounting in a Global Environment</i>	R	R	R	R	R

*Office of Learning Assessment and Program Review*



*ACC 630: Advanced Government and Non-Profit  
Accounting*

**R**

**R**

**R**

**R**

**R**

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

<b>ANNUAL ASSESSMENT PLAN FINDINGS</b>					
<b>PLO 1 - Develop technical knowledge and competency in the field 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 626 Final	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	242	276	87.68%	1. EXCEEDS THE ACCEPTABLE TARGET

Comprehensive Problem					
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 Traditional Campus Aggregate Pools related to the Accounting section of the ACPC comprehensive exam when compared to other competitive programs.	15	15	100.00%	1. EXCEEDS 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.	14	15	93.33%	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 technical knowledge and competency in the field of accountancy.	20	23	86.96%	1. EXCEEDS THE ACCEPTABLE TARGET
<b>PLO 2 - Evaluate how to research complex accounting issues using professional resources.</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 610 Final Paper	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	258	373	69.17%	3. DOES NOT MEET THE ACCEPTABLE TARGET
Direct Measure 2: ACPC Comprehensive	Master of Accountancy students, on average, will 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	15	15	100.00%	1. EXCEEDS THE ACCEPTABLE TARGET

Exam – Accounting Section	ACPC comprehensive exam when compared to other competitive programs.				
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 and Traditional Campus Aggregate Pools related to the Quantitative Techniques, Statistics, and Research Analysis section of the ACPC comprehensive exam when compared to other competitive programs.	15	15	100.00%	3. DOES NOT MEET 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.	14	15	93.33%	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 evaluated how to research complex	21	23	91.30%	1. EXCEEDS THE ACCEPTABLE TARGET

	accounting issues using professional resources.				
<b>PLO 3 - Articulate applied concepts and principles to real world problems.</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 626 Final Paper	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	242	276	87.68%	1. EXCEEDS THE ACCEPTABLE TARGET

<p>Direct Measure 2: ACPC Comprehensive Exam - Business Policies, Integration, and Strategic Management Section</p>	<p>Master of Accountancy students, on average, will 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 ACPC comprehensive exam when compared to other competitive programs.</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>4. INSUFFICIENT DATA</p>
<p>Direct Measure 3: ACPC Comprehensive Exam Score</p>	<p>90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.</p>	<p>14</p>	<p>15</p>	<p>93.33%</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>• In the Master of Accountancy, I effectively assessed the relevancy, accuracy, and value of financial and non financial information.</li> </ul>	<p>22</p>	<p>23</p>	<p>95.65%</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>

**PLO 4 - Assess the relevancy, accuracy, and value of financial and nonfinancial information.**



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 614 Final Paper	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	331	373	88.74%	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 and Traditional Campus Aggregate Pools related to the Global Dimensions of Business Accounting section of the ACPC comprehensive exam when compared to other competitive programs.	15	15	100.00%	1. EXCEEDS THE ACCEPTABLE TARGET

<p>Direct Measure 3: ACPC Comprehensive Exam Score</p>	<p>90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.</p>	<p>14</p>	<p>15</p>	<p>93.33%</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>• In the Master of Accountancy, I effectively articulated the applied concepts and principles to real world problems.</li> </ul>	<p>22</p>	<p>23</p>	<p>95.65%</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
<p><b>PLO 5 -Appraise ethical issues and decision alternatives by incorporating professional codes of conduct and social responsibility.</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>ASSESSMENT RESULTS: 1. EXCEEDS THE ACCEPTABLE TARGET 2. MEETS THE ACCEPTABLE TARGET</b></p>

					<b>3. DOES NOT MEET THE ACCEPTABLE TARGET</b>  <b>4. INSUFFICIENT DATA</b>
Direct Measure 1: ACC 618 Final Paper	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	343	392	87.50%	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 Traditional Campus Aggregate Pools related to the Business Ethics in Accounting section of the ACPC comprehensive exam when compared to other competitive programs.	15	15	100.00%	1. EXCEEDS 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.	14	15	93.33%	1. EXCEEDS THE ACCEPTABLE TARGET

<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>• In the Master of Accountancy, I effectively appraised ethical issues and decision alternatives by incorporating professional codes of conduct and social responsibility.</li> </ul>	<p>23</p>	<p>23</p>	<p>100.00%</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
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**OVERALL RECOMMENDATIONS**

*Overall, it is recommended that the Program Chair for the Master of Accountancy review the assessment plans (including measures used, alignment mapping, and targets set) and Curriculum Map in preparation for the 2018-2019 assessment cycle. This will determine the appropriateness of the assignments and mapping for each PLO. In addition, the Program Chair should consider reviewing ACC610 as the acceptable targets for PLO 2 were not met.*

**ANNUAL ASSESSMENT PLAN ACTION ITEM STATUS REPORT**

OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
<p><i>PLOs: 1, 2, 3, 4, 5</i></p>	<p><i>ACPC Sub-Section</i></p>	<p><i>The Program Chair of the Master of Accountancy and faculty</i></p>	<p><i>Not Started</i></p>	<p><i>2018-19 Academic Year</i></p>
<p><i>Action Details</i></p>	<p><i>Examine the CPC sub-sections to ensure alignment with each PLO</i></p>			

OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
<b>PLO 2</b>	<b>ACC 610 Final Paper</b>	<b>The Program Chair of the Master of Accountancy and faculty</b>	<b>Not Started</b>	<b>2018-19 Academic Year</b>
<i>Action Details</i>	<b>Review ACC 610 as the acceptable target for PLO 2 was not met.</b>			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
<i>Action Details</i>				
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