

## BACHELOR OF ARTS IN ACCOUNTING ANNUAL ASSESSMENT PLAN & FINDINGS 2021-2022 ACADEMIC YEAR

### 2021 – 2022 CURRICULUM MAP

	<b>PLO 1</b> Summarize fundamental accounting principles and procedures.	<b>PLO 2</b> Apply technology tools related to the area of accounting.	<b>PLO 3</b> Evaluate alternatives to complex accounting problems.	<b>PLO 4</b> Integrate accounting and finance information in business decision making.	<b>PLO 5</b> Appraise the legal, regulatory and ethical issues in the practice of accounting.
<i>ACC 205: Principles of Accounting I</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>I</b>	<b>I</b>	<b>I</b>	<b>I</b>
<i>ACC 308: Accounting Info Systems</i>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	
<i>ACC 305: Intermediate Accounting I</i>	<b>I</b>	<b>R</b>	<b>I</b>	<b>I</b>	<b>I</b>
<i>ACC 306: Intermediate Accounting II</i>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>I</b>
<i>ACC 307: Intermediate Accounting III</i>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
<i>BUS 308: Statistics for Managers</i>		<b>R</b>	<b>R</b>		
<i>ECO 203: Principles of Macroeconomics</i>				<b>R</b>	
<i>ECO 204: Principles of Microeconomics</i>				<b>R</b>	
<i>BUS 401: Principles of Finance</i>				<b>R</b>	<b>R</b>
<i>ACC 310: Cost Accounting</i>	<b>R</b>	<b>R</b>	<b>R</b>	<b>M</b>	<b>R</b>
<i>ACC 345: Leadership &amp; Financial Analysis</i>	<b>R</b>		<b>R</b>		<b>R</b>

<i>ACC 380: Accounting for Not-for-Profit Organizations</i>	<b>R</b>		<b>R</b>		<b>R</b>
<i>BUS 311: Business Law I</i>				<b>I</b>	<b>I</b>
<i>ACC 401: Federal Income Taxes I</i>	<b>R</b>	<b>M</b>		<b>R</b>	<b>R</b>
<i>ACC 407: Advanced Accounting</i>	<b>M</b>		<b>M</b>	<b>M</b>	<b>M</b>
<i>ACC 408: International 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 - Summarize 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 206 Final Paper	70% of BA Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	400	689	400 out of 689 (58.06%) of records evaluated indicate proficient or distinguished performance on this key assignment's	3. DOES NOT MEET THE ACCEPTABLE TARGET

				content criteria mapped to this PLO at the Introduced level.	
Direct Measure 2: 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.	<b>UAGC:</b> N=131, Mean=631, <b>Traditional:</b> 780/585: <b>Online:</b> 3180/576	<b>UAGC:</b> N=131, Mean=631, <b>Traditional:</b> 780/585: <b>Online:</b> 3180/576	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.	2. MEETS THE ACCEPTABLE TARGET
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	119	131	119 out of 131 (90.84%) BA Accounting students from July 1, 2021 to June 30, 2022 scored 400 or higher on the CPC	1. EXCEEDS THE ACCEPTABLE TARGET

				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>• I effectively summarized the fundamental accounting principles and procedures.</li> </ul>	121	130	93.08% of BA in Accounting students upon completion of the program during the 2021-22 assessment cycle indicated that they agreed or strongly agreed that they effectively summarized the fundamental accounting principles and procedures.	1. EXCEEDS THE ACCEPTABLE TARGET

PLO 2 -Employ technology tools related to the area 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 305 Week 5 Assignment	70% of Bachelor of Arts in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	589	775	589 out of 775 (76.00%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Reinforced level.	2. MEETS THE ACCEPTABLE TARGET

<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><b>UAGC:</b> N=131, Mean=631, <b>Traditional:</b> 780/585: <b>Online:</b> 3180/576</p>	<p><b>UAGC:</b> N=131, Mean=631, <b>Traditional:</b> 780/585: <b>Online:</b> 3180/576</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>2. MEETS THE ACCEPTABLE TARGET</p>
<p>Direct Measure 3: CPC Comprehensive Exam Score</p>	<p>90% must score 400 or higher on the CPC comprehensive exam.</p>	<p>119</p>	<p>131</p>	<p>119 out of 131 (90.84%) BA Accounting students from July 1, 2021 to June 30, 2022 scored 400 or higher on the CPC comprehensive exam.</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 effectively employed technology tools related to the area of accounting.</li> </ul>	<p>107</p>	<p>127</p>	<p>84.25% of BA in Accounting students upon completion of the program during the 2021-22 assessment cycle indicated that they agreed or strongly agreed that they effectively employed technology tools related to the area of accounting.</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
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<b>PLO 3 - Analyze alternatives to complex accounting 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 306 Week 5 Final Paper	70% of Bachelor of Arts in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	714	997	714 out of 997 (71.61%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Reinforced level.	2. MEETS THE ACCEPTABLE TARGET

<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><b>UAGC:</b> N=131, Mean=631, <b>Traditional:</b> 780/585: <b>Online:</b> 3180/576</p>	<p><b>UAGC:</b> N=131, Mean=631, <b>Traditional:</b> 780/585: <b>Online:</b> 3180/576</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>2. MEETS THE ACCEPTABLE TARGET</p>
<p>Direct Measure 3: CPC Comprehensive Exam Score</p>	<p>90% must score 400 or higher on the CPC comprehensive exam.</p>	<p>119</p>	<p>131</p>	<p>119 out of 131 (90.84%) BA Accounting students from July 1, 2021 to June 30, 2022 scored 400 or higher on the CPC comprehensive exam.</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 effectively analyzed alternatives to complex accounting problems.</li> </ul>	<p>116</p>	<p>129</p>	<p>89.92% of BA in Accounting students upon completion of the program during the 2021-22 assessment cycle indicated that they agreed or strongly agreed that they effectively analyzed alternatives to complex accounting problems.</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
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PLO 4 - Integrate accounting and finance 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	1. EXCEEDS THE ACCEPTABLE TARGET 2. MEETS THE ACCEPTABLE TARGET 3. DOES NOT MEET THE ACCEPTABLE TARGET 4. INSUFFICIENT DATA
Direct Measure 1: ACC 310 Final Paper	70% of Bachelor of Arts in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	118	162	118 out of 162 (72.84%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Mastered level.	2. MEETS THE ACCEPTABLE TARGET

<p>Direct Measure 2: 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><b>UAGC:</b> N=131, Mean=638, <b>Traditional:</b> unavailable: <b>Online:</b> 2610/532</p>	<p><b>UAGC:</b> N=131, Mean=638, <b>Traditional:</b> unavailable: <b>Online:</b> 2610/532</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. *Data was unavailable for the Tradition pool*.</p>	<p>2. MEETS THE ACCEPTABLE TARGET</p>
<p>Direct Measure 3: CPC Comprehensive Exam Score</p>	<p>90% must score 400 or higher on the CPC comprehensive exam.</p>	<p>119</p>	<p>131</p>	<p>119 out of 131 (90.84%) BA Accounting students from July 1, 2021 to June 30, 2022 scored 400 or higher on the CPC comprehensive exam.</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 effectively integrated accounting and finance information in business decision making.</li> </ul>	<p>116</p>	<p>129</p>	<p>89.92% of BA in Accounting students upon completion of the program during the 2021-22 assessment cycle indicated that they agreed or strongly agreed that they effectively integrated accounting and finance information in business decision making.</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
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PLO 5 - Appraise the legal, regulatory and ethical issues in the practice 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 401 Final Paper	70% of Bachelor of Arts in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	135	195	135 out of 195 (68.88%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this	3. DOES NOT MEET THE ACCEPTABLE TARGET

				PLO at the Reinforced level.	
Direct Measure 2: CPC Comprehensive Exam – Business Ethics in Accounting 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 Ethics in Accounting section of the CPC comprehensive exam when compared to other competitive programs.	<b>UAGC:</b> N=131, Mean=702, <b>Traditional:</b> 330/592: <b>Online:</b> 3150/594	<b>UAGC:</b> N=131, Mean=702, <b>Traditional:</b> 330/592: <b>Online:</b> 3150/594	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 Ethics in Accounting section of the Common Professional Component comprehensive exam.	2. MEETS THE ACCEPTABLE TARGET
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	119	131	119 out of 131 (90.84%) BA Accounting students from July 1, 2021 to June 30, 2022 scored 400 or higher on the CPC comprehensive exam.	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>• I effectively appraised the legal, regulatory, and ethical issues in the practice of accounting.</li> </ul>	<p>122</p>	<p>129</p>	<p>94.57% of BA in Accounting students upon completion of the program during the 2021-22 assessment cycle indicated that they agreed or strongly agreed that they effectively appraised the legal, regulatory, and ethical issues in the practice of accounting.</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
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OVERALL RECOMMENDATIONS				
<p>Given the numerous changes that occurred during the 2021-22 academic year, program leads and faculty will monitor the 2021-22 data in conjunction with the 2022-23 academic year data.</p> <p>It is also recommended to review ACC206 and ACC410 as the targets for PLO1 and PLO5 were not met.</p>				
ANNUAL ASSESSMENT PLAN ACTION ITEM STATUS REPORT				
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO1-5	CPC Exam	Program Lead Faculty (Don Frey)/Program Core Faculty (Bill Blix)	Not started	Academic Cycle 2023
Action Details	Obtain IMA Higher Education Endorsement that the program meets requirements for students to prepare for the CMA exam and successful careers in management accounting.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO1-5	Direct Measures for Various BA Accounting Courses	Program Lead Faculty (Don Frey)/Program Core Faculty (Bill Blix)	Started	Academic Cycle 2023
Action Details	Update various BA Accounting courses, including ACC205, to reflect current state of the art technology and standards for the accounting profession. ACC205 will include a live learning component to enhance student’s ability to master the basics of financial accounting.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO1	ACC206	Program Lead Faculty (Don Frey)/Program Core Faculty (Bill Blix)	Started	Academic Cycle 2023
Action Details	Revise ACC206, Managerial Accounting, to reflect current professional requirements for accountants to interpret financial results and advise management on options for performance improvement.			