ACC 345: Leadership & Financial Analysis



R

BACHELOR OF ARTS IN ACCOUNTING ANNUAL ASSESSMENT PLAN & FINDINGS 2022-2023 ACADEMIC YEAR

2022 - 2023 CURRICULUM MAP PLO 1 PLO 2 PLO₃ PLO₄ PLO 5 Summarize Apply technology **Evaluate alternatives** Integrate accounting Appraise the legal, fundamental tools related to the to complex and finance regulatory and accounting principles area of accounting. accounting information in ethical issues in the and procedures. problems. business decision practice of making. accounting. ACC 205: Principles of Accounting I ı ı ACC 206: Principles of Accounting II ı ı 1 ACC 308: Accounting Info Systems R R R R ACC 305: Intermediate Accounting I R ı ACC 306: Intermediate Accounting II R R R R ACC 307: Intermediate Accounting III R R R R R BUS 308: Statistics for Managers R R ECO 203: Principles of Macroeconomics R ECO 204: Principles of Microeconomics R BUS 401: Principles of Finance R R ACC 310: Cost Accounting R R R М R

R

R

Office of Assessment and Curricular Affairs

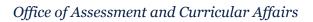


ACC 380: Accounting for Not-for-Profit Organizations	R		R		R
BUS 311: Business Law I				ı	I
ACC 401: Federal Income Taxes I	R	М		R	R
ACC 407: Advanced Accounting	М		М	М	М
ACC 408: International Accounting	М	М	М		М
ACC 410: Auditing	M	M	M		М

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

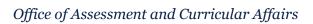


ANNUAL ASSESSMENT PLAN FINDINGS PLO 1 - Summarize fundamental accounting principles and procedures. **TOTAL NUMBER MEASURE ACCEPTABLE TARGET** TOTAL **ASSESSMENT ASSESSMENT OF STUDENT NUMBER OF RESULTS: RESULTS: RECORDS STUDENT PERCENTAGE OF** 1. EXCEEDS THE **MEETING RECORDS ACCEPTABLE STUDENT ACCEPTABLE OBSERVED RECORDS TARGET TARGET MEETING** 2. MEETS THE **ACCEPTABLE ACCEPTABLE TARGET TARGET** 3. DOES NOT MEET THE ACCEPTABLE **TARGET** 4. INSUFFICIENT DATA Direct Measure 1: ACC 70% of BA Accounting students must receive 405 620 405 out of 620 3. DOES NOT MEET (65.32%) of 206 Final Paper a proficient, or distinguished evaluation on THE ACCEPTABLE relevant content criteria mapped to this PLO. records evaluated **TARGET** indicate proficient or distinguished performance on this key assignment's





				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.	UAGC: N=160 Mean=642 Traditional: N=810 Mean=607 Online: N=2910 Mean=591	UAGC: N=160 Mean=642 Traditional: N=810 Mean=607 Online: N=2910 Mean=591	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.	146	160	146 out of 160 (91.25%) BA Accounting students from July 1, 2022, to June 30, 2023, scored 400 or higher on the CPC	1. EXCEEDS THE ACCEPTABLE TARGET

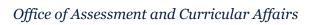




				comprehensive exam.	
Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be: • I effectively summarized the fundamental accounting principles and procedures.	150	158	94.94% of BA in Accounting students upon completion of the program during the 2022-23 assessment cycle indicated that they agreed or strongly agreed that they effectively summarized the fundamental accounting principles and procedures.	1. EXCEEDS THE ACCEPTABLE TARGET

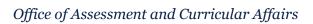


PLO 2 -Applied techno	logy tools related to the area of accounting				
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	ASSESSMENT RESULTS: 1. EXCEEDS 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.	320	430	320 out of 430 (74.42%) 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





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.	UAGC: N=160 Mean=642 Traditional: N=810 Mean=607 Online: N=2910 Mean=591	UAGC: N=160 Mean=642 Traditional: N=810 Mean=607 Online: N=2910 Mean=591	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.	146	160	146 out of 160 (91.25%) BA Accounting students from July 1, 2022, to June 30, 2023, scored 400 or higher on the CPC comprehensive exam.	1. EXCEEDS THE ACCEPTABLE TARGET

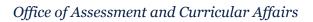




Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of	149	161	92.55% of BA in Accounting	1. EXCEEDS THE ACCEPTABLE
,	Program Survey by indicating either "Agree"			students upon	TARGET
	or "Strongly Agree." The item to be used will			completion of the	
	be:			program during	
				the 2022-23	
	I effectively applied technology tools			assessment cycle	
	related to the area of accounting.			indicated that they	
				agreed or strongly	
				agreed that they	
				effectively applied	
				technology tools	
				related to the area	
				of accounting.	

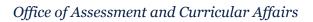


PLO 3 - Evaluate altern	natives to complex accounting problems.				
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	ASSESSMENT RESULTS: 1. EXCEEDS THE ACCEPTABLE TARGET 2. MEETS THE ACCEPTABLE TARGET 3. DOES NOT MEET THE ACCEPTABLE TARGET 4. INSUFFICIENT DATA
Direct Measure 1: ACC 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.	303	330	303 out of 330 (91.82%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Reinforced level.	1. EXCEEDS THE ACCEPTABLE TARGET





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.	UAGC: N=160 Mean=642 Traditional: N=810 Mean=607 Online: N=2910 Mean=591	UAGC: N=160 Mean=642 Traditional: N=810 Mean=607 Online: N=2910 Mean=591	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.	146	160	146 out of 160 (91.25%) BA Accounting students from July 1, 2022, to June 30, 2023, scored 400 or higher on the CPC comprehensive exam.	1. EXCEEDS THE ACCEPTABLE TARGET

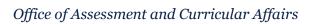




Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be: • I effectively evaluated alternatives to complex accounting problems.	144	159	90.57% of BA in Accounting students upon completion of the program during the 2022-23 assessment cycle indicated that they agreed or strongly agreed that they effectively evaluated	1. EXCEEDS THE ACCEPTABLE TARGET
				•	
				complex	
				accounting problems.	

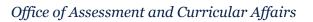


PLO 4 - Integrate acco	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	1. EXCEEDS THE ACCEPTABLE TARGET 2. MEETS THE ACCEPTABLE TARGET 3. DOES NOT MEET THE 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.	85	112	85 out of 112 (75.89%) 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: CPC Comprehensive Exam – Business Policies, Integration, and	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,	UAGC: N=160 Mean=619 Traditional: N=unavailable Mean=	UAGC: N=160 Mean=619 Traditional: N=unavailable Mean=	On average BA Accounting students scored above the average of the Peregrine	2. MEETS THE ACCEPTABLE TARGET





Strategic Management	Integration and Strategic Management	unavailable	unavailable	Academic Services	
Section	section of the CPC comprehensive exam	Online: N=2370	Online: N=2370	Online Aggregate	
	when compared to other competitive	Mean=547	Mean=547	Pool on the	
	programs.			Business Policies,	
				Integration, and	
				Strategic	
				Management	
				section of the	
				Common	
				Professional	
				Component	
				comprehensive	
				exam. *Data was	
				unavailable for the	
				Tradition pool*.	
Direct Measure 3: CPC	90% must score 400 or higher on the CPC	146	160	146 out of 160	1. EXCEEDS THE
Comprehensive Exam	comprehensive exam.			(91.25%) BA	ACCEPTABLE
Score				Accounting	TARGET
				students from July	
				1, 2022, to June	
				30, 2023, scored	
				400 or higher on	
				the CPC	
				comprehensive	
				exam.	
Indirect Measure 1:	70% or more of students exiting the program	148	159	93.08% of BA in	1. EXCEEDS THE
End of Program Survey	will express satisfaction on the End of			Accounting	ACCEPTABLE
	Program Survey by indicating either "Agree"			students upon	TARGET
	or "Strongly Agree." The item to be used will			completion of the	
	be:			program during	
				the 2022-23	

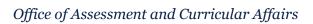




I effectively integrated accounting and	assessment cycle
finance information in business decision	indicated that they
making.	agreed or strongly
	agreed that they
	effectively
	integrated
	accounting and
	finance
	information in
	business decision
	making.

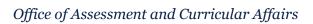


PLO 5 - Appraise the legal, regulatory and ethical issues in the practice of accounting						
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	ASSESSMENT 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.	149	190	149 out of 190 (78.42%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Reinforced level.	1. EXCEEDS THE ACCEPTABLE TARGET	





Direct Measure 2: CPC Comprehensive Exam – Business Ethics in 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 Business Ethics in Accounting section of the CPC comprehensive exam when compared to other competitive programs.	UAGC: N=160 Mean=713 Traditional: N=360 Mean=614 Online: N=2880 Mean=613	UAGC: N=160 Mean=713 Traditional: N=360 Mean=614 Online: N=2880 Mean=613	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.	146	160	146 out of 160 (91.25%) BA Accounting students from July 1, 2022, to June 30, 2023, 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: • I effectively appraised the legal, regulatory, and ethical issues in the practice of accounting.	150	158	94.94% of BA in Accounting students upon completion of the program during the 2022-23 assessment cycle indicated that they agreed or strongly agreed that they effectively	1. EXCEEDS THE ACCEPTABLE TARGET
				,	



OVERALL RECOMMENDATIONS

Given the numerous changes that occurred during the 2022-23 academic year, program leads and faculty will monitor the 2022-23 data in conjunction with the 2023-24 academic year data.

It is also recommended to review ACC206 as the target for PLO1 was not met.

	ANNUAL ASSESSM	ENT 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 (TBD)	Started	Academic Cycle 2023/2024		
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.				
ОИТСОМЕ	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 (TBD)	Started	Academic Cycle 2023/2024		
Action Details	Update various BA Accounting co accounting profession.	Update various BA Accounting courses, including ACC205, to reflect current state of the art technology and standards for the				
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION		
PLO1	ACC206	Program Lead Faculty (Don Frey)/Program Core Faculty (TBD)	Started	Academic Cycle 2023/2024		
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.					
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION		
PLO1	ACC206, Direct	Program Lead Faculty (Don Frey)/Program Core Faculty (TBD)	In progress	Academic Cycle 2023/2024		
Action Details	Replace assignment measure ACC Intermediate Accounting I provid	2206 with ACC305, Intermedia		outcomes associated with		



OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION	
PLO2	ACC305, Direct	Program Lead Faculty (Don Frey)/Program Core Faculty (TBD)	In progress	Academic Cycle 2023/2024	
Action Details	Replace assignment measure ACC305 with ACC308, Accounting Information Systems. With the recent complete revision to ACC308, the final presentation assignment will better align with PLO2.				
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION	
PLO3-5	Direct and indirect	Program Lead Faculty (Don Frey)/Program Core Faculty (TBD)	In progress	Academic Cycle 2023/2024	
Action Details	Change the acceptable targets for some measures for the next assessment cycle, this will help determine the rigor of measures, especially where the target has been exceeded.				