

BACHELOR OF ARTS IN ACCOUNTING ANNUAL ASSESSMENT PLAN & FINDINGS 2020-2021 ACADEMIC YEAR

2020 – 2021 CURRICULUM MAP

	PLO 1 Summarize fundamental accounting principles and procedures.	PLO 2 Apply technology tools related to the area of accounting.	PLO 3 Evaluate alternatives to complex accounting problems.	PLO 4 Integrate accounting and finance information in business decision making.	PLO 5 Appraise the legal, regulatory and ethical issues in the practice of accounting.
<i>ACC 205: Principles of Accounting I</i>	I	I	I	I	I
<i>ACC 206: Principles of Accounting II</i>	I	I	I	I	I
<i>ACC 308: Accounting Info Systems</i>	R	R	R	R	
<i>ACC 305: intermediate Accounting I</i>	I	R	I	I	I
<i>ACC 306: Intermediate Accounting II</i>	R	R	R	R	I
<i>ACC 307: Intermediate Accounting III</i>	R	R	R	R	R
<i>BUS 308: Statistics for Managers</i>		R	R		
<i>ECO 203: Principles of Macroeconomics</i>				R	
<i>ECO 204: Principles of Microeconomics</i>				R	
<i>BUS 401: Principles of Finance</i>				R	R
<i>ACC 310: Cost Accounting</i>	R	R	R	M	R
<i>ACC 345: Leadership & Financial Analysis</i>	R		R		R

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

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

ANNUAL ASSESSMENT PLAN FINDINGS					
PLO 1 - Summarize fundamental accounting principles and procedures.					
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 206 Final Paper	70% of BA Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	516	928	516 out of 928 (55.60%) 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.	UAGC: N=176, Mean=656, Traditional: 870/577: Online: 3210/588	UAGC: N=176, Mean=656, Traditional: 870/577: Online: 3210/588	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.	176	195	176 out of 195 (90.26%) BA Accounting students from July 1, 2020 to June 30, 2021 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.	184	189	97.35% of BA in Accounting students upon completion of the program during the 2020-21 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 308 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.	142	156	142 out of 156 (91.03%) 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

<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>UAGC: N=176, Mean=656, Traditional: 870/577: Online: 3210/588</p>	<p>UAGC: N=176, Mean=656, Traditional: 870/577: Online: 3210/588</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>176</p>	<p>195</p>	<p>176 out of 195 (90.26%) BA Accounting students from July 1, 2020 to June 30, 2021 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"> • I effectively employed technology tools related to the area of accounting. 	<p>184</p>	<p>192</p>	<p>95.83% of BA in Accounting students upon completion of the program during the 2020-21 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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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 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.	948	1223	948 out of 1223 (77.51%) of records evaluated indicate proficient or distinguished performance on this key assignment's	1. EXCEEDS THE ACCEPTABLE TARGET

				content criteria mapped to this PLO at the Reinforced 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=176, Mean=656, Traditional: 870/577: Online: 3210/588	UAGC: N=176, Mean=656, Traditional: 870/577: Online: 3210/588	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.	176	195	176 out of 195 (90.26%) BA Accounting students from July 1, 2020 to June 30, 2021 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 analyzed alternatives to complex accounting problems.	180	190	94.74% of BA in Accounting students upon completion of the program during the 2020-21 assessment cycle indicated that they agreed or strongly agreed that they effectively analyzed alternatives to complex accounting problems.	1. EXCEEDS THE ACCEPTABLE TARGET

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.	140	180	140 out of 180 (77.78%) 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

<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>UAGC: N=176, Mean=639, Traditional: 300/512: Online: 2760/528</p>	<p>UAGC: N=176, Mean=639, Traditional: 300/512: Online: 2760/528</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 Business Policies, Integration, and Strategic Management 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>176</p>	<p>195</p>	<p>176 out of 195 (90.26%) BA Accounting students from July 1, 2020 to June 30, 2021 scored 400 or higher on the CPC</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>

				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 integrated accounting and finance information in business decision making.	177	185	95.68% of BA in Accounting students upon completion of the program during the 2020-21 assessment cycle indicated that they agreed or strongly agreed that they effectively integrated accounting and finance information in business decision making.	1. EXCEEDS THE ACCEPTABLE TARGET

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.	310	366	310 out of 366 (84.70%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this	1. EXCEEDS 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.	UAGC: N=176, Mean=735, Traditional: 450/550: Online: 3240/587	UAGC: N=176, Mean=735, Traditional: 450/550: Online: 3240/587	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.	176	195	176 out of 195 (90.26%) BA Accounting students from July 1, 2020 to June 30, 2021 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"> • I effectively appraised the legal, regulatory, and ethical issues in the practice of accounting. 	<p>184</p>	<p>191</p>	<p>96.34% of BA in Accounting students upon completion of the program during the 2020-21 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 2020-21 academic year, program leads and faculty will monitor the 2020-21 data in conjunction with the 2021-22 academic year data.</p> <p>It is also recommended to review ACC206 as the target for PLO1 was not met.</p>				
ANNUAL ASSESSMENT PLAN ACTION ITEM STATUS REPORT				
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO1	ACC 206 Final Paper	Program Lead Faculty (Don Frey)/Program Core Faculty (Bill Blix)	Not started	12/31/2021
Action Details	Reevaluate course and final paper requirements and modify as necessary to attempt to improve student performance.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO3	ACC306 Final Paper	Program Lead Faculty (Don Frey)/Program Core Faculty (Bill Blix)	Not Started	End of First Quarter 2022
Action Details	Rubric calibration will be performed on assignment being used as measure within the assessment plan to ensure that faculty (both full-time and associate) are properly utilizing the rubric for this assignment.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION
PLO4	ACC310 Final Paper	Program Lead Faculty (Don Frey)/Program Core Faculty (Bill Blix)	Not Started	End of First Quarter 2022
Action Details	Rubric calibration will be performed on assignment being used as measure within the assessment plan to ensure that faculty (both full-time and associate) are properly utilizing the rubric for this assignment.			
OUTCOME	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION

PLO5	ACC401 Final Paper	Program Lead Faculty (Don Frey)/Program Core Faculty (Bill Blix)	Not Started	End of First Quarter 2022
Action Details	Rubric calibration will be performed on assignment being used as measure within the assessment plan to ensure that faculty (both full-time and associate) are properly utilizing the rubric for this assignment.			