

MASTER OF ACCOUNTANCY ANNUAL ASSESSMENT PLAN & FINDINGS 2020-2021 ACADEMIC YEAR

2020– 2021 CURRICULUM MAP								
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5			
	Develop technical knowledge and competency in the field of accounting.	Evaluate how to research complex accounting issues using professional resources.	Articulate concepts and principles to real world problems	Assess the relevancy, accuracy, and value of financial and nonfinancial information.	Appraise ethical issues and decision alternatives by incorporating professional codes of conduct and responsibility.			
BUS 600: Management Communications with Technology	I	I	ı	ı				
BUS 607: Business Law for the Accountant		R	R	R				
ECO 610: Global Economics		R	R	R	R			
BUS 591: Financial Accounting and Analysis	R	R	R	R	R			
MAT 540: Statistical Concepts for Research		R	R					
BUS 590: General Cost Accounting	R	R	R	R	R			
ACC 640: Advanced Managerial and Cost Accounting	R		R	R	1			
ACC 610: Advanced Federal Taxation	R	R	R	R	R			
ACC 614: Auditing and Fraud Detection	R	R	R	R	R			
ACC 618: Professional Ethics for the Accountant	R	R	R	R	R			
ACC 622: Accounting Information Systems	R	R			R			
ACC 626: Accounting in a Global Environment	R	R	R	R	R			

Office of Assessment and Curricular Affairs

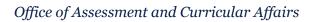


ACC 630: Advanced Government and Non-Profit	D	D	D	D	D
Accounting	N.	N.	N.	N.	N.

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

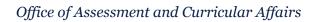


ANNUAL ASSESSMENT PLAN FINDINGS PLO 1 - Develop technical knowledge and competency in the field of accounting. **TOTAL NUMBER** TOTAL **MEASURE ACCEPTABLE TARGET ASSESSMENT ASSESSMENT OF STUDENT NUMBER OF RESULTS: RESULTS: RECORDS STUDENT** PERCENTAGE OF 1. EXCEEDS THE **MEETING** RECORDS **ACCEPTABLE 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 Masters in Accounting students must 169 204 169 out of 204 1. EXCEEDS THE 626 Final (82.84%) of receive a proficient, or distinguished ACCEPTABLE TARGET Comprehensive evaluation on relevant content criteria records evaluated Problem indicate proficient mapped to this PLO. or distinguished performance on this key assignment's





				content criteria mapped to this PLO at the Reinforced level.	
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.	UAGC: N=47, Mean=710, Traditional: 270/587: Online: 2700/562	UAGC: N=47, Mean=710, Traditional: 270/587: Online: 2700/562	On average Master of Accountancy 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 of the Common Professional Component comprehensive exam.	2. MEETS 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.	46	47	46 out of 47 (97.87%) Masters in Accountancy students from July 1, 2020 to June 30, 2021 scored 400 or higher on the CPC comprehensive exam.	1. EXCEEDS THE ACCEPTABLE TARGET

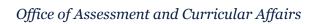




Indirect Measure 1:	70% or more of students exiting the program	43	44	97.73% of Master	1. EXCEEDS THE
		45	44		
End of Program Survey	will express satisfaction on the End of			of Accountancy	ACCEPTABLE TARGET
	Program Survey by indicating either "Agree"			students upon	
	or "Strongly Agree." The item to be used will			completion of the	
	be:			program during	
				the 2020-21	
	In the Master of Accountancy, I effectively			assessment cycle	
	developed technical knowledge and			indicated that they	
	competency in the field of accountancy.			agreed or strongly	
				agreed that they	
				effectively	
				developed	
				technical	
				knowledge and	
				competency in the	
				field of	
				accountancy.	

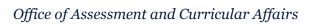


PLO 2 - Evaluate how to research complex accounting issues using professional resources.							
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGEST	ASSESSMENT 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.	237	250	237 out of 250 (94.80%) 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: 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.	UAGC: N=47, Mean=710, Traditional: 270/587: Online: 2700/562	UAGC: N=47, Mean=710, Traditional: 270/587: Online: 2700/562	On average Master of Accountancy 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 of the Common Professional Component comprehensive exam.	2. MEETS THE ACCEPTABLE TARGET
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.	UAGC: N=47, Mean=631, Traditional: N/A: Online: 1500/547	UAGC: N=47, Mean=631, Traditional: N/A: Online: 1500/547	On average Master of Accountancy students scored above the average of the Peregrine Academic Services Online Aggregate Pool on the Quantitative Techniques, Statistics and Research Analysis of the Common Professional	2. MEETS THE ACCEPTABLE TARGET

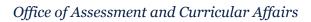




				Component comprehensive exam. *Data was unavailable for the Traditional Aggregate Pool*.	
Direct Measure 4: ACPC Comprehensive Exam Score	90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.	46	47	46 out of 47 (97.87%) Masters in Accountancy students from July 1, 2020 to June 30, 2021 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: • In the Master of Accountancy, I effectively evaluated how to research complex accounting issues using professional resources.	43	44	97.73% of Master of Accountancy students upon completion of the program during the 2020-21 assessment cycle indicated that they agreed or strongly agreed that they effectively evaluated how to research complex accounting issues	1. EXCEEDS THE ACCEPTABLE TARGET

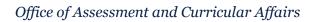


				using professional resources.	
PLO 3 - Articulate app	lied concepts and principles to real world pr	oblems.			
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE 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 626 Final Paper	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	169	204	169 out of 204 (82.84%) 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: 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.	UAGC: N=47, Mean=721, Traditional: 210/548: Online: 1290/524	UAGC: N=47, Mean=721, Traditional: 210/548: Online: 1290/524	On average Master of Accountancy students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Traditional Aggregate Pool on the Global Dimensions of Business Accounting of the Common Professional Component comprehensive exam.	2. MEETS 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.	46	47	46 out of 47 (97.87%) Masters in Accountancy students from July 1, 2020 to June 30, 2021 scored 400 or higher on the CPC	1. EXCEEDS THE ACCEPTABLE TARGET

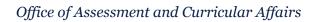




				comprehensive exam.	
Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be: • In the Master of Accountancy, I effectively articulated the applied concepts and principles to real world problems.	43	44	97.73% of Master of Accountancy students upon completion of the program during the 2020-21 assessment cycle indicated that they agreed or strongly agreed that they effectively articulated the applied concepts and principles to real world problems.	1. EXCEEDS THE ACCEPTABLE TARGET

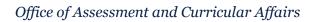


PLO 4 - Assess the rele	evancy, accuracy, and value of financial and	nonfinancial infor	mation.		
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	1. 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.	126	159	126 out of 159 (79.25%) 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: 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.	UAGC: N=47, Mean=721, Traditional: 210/548: Online: 1290/524	UAGC: N=47, Mean=721, Traditional: 210/548: Online: 1290/524	On average Master of Accountancy students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Traditional Aggregate Pool on the Global Dimensions of Business Accounting of the Common Professional Component comprehensive exam.	2. MEETS 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.	46	47	46 out of 47 (97.87%) Masters in Accountancy students from July 1, 2020 to June 30, 2021 scored 400 or higher on the CPC comprehensive exam.	1. EXCEEDS THE ACCEPTABLE TARGET

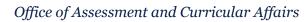




Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be: • In the Master of Accountancy, I effectively assessed the relevancy, accuracy, and value of financial and nonfinancial information.	43	44	97.73% of Master of Accountancy students upon completion of the program during the 2020-21 assessment cycle indicated that they agreed or strongly agreed that they effectively assessed the	1. EXCEEDS THE ACCEPTABLE TARGET
				effectively	
				information.	

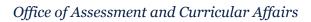


PLO 5 - Appraise ethic	al issues and decision alternatives by incorp	oorating profession	nal codes of cond	luct and social respo	onsibility.
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS: PERCENTAGE OF STUDENT 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 618 Final Paper	70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	232	308	232 out of 308 (75.32%) 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: 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.	UAGC: N=47, Mean=831, Traditional: 270/578: Online: 2460/588	UAGC: N=47, Mean=831, Traditional: 270/578: Online: 2460/588	On average Master of Accountancy 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 of the Common Professional Component comprehensive exam.	2. MEETS 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.	46	47	46 out of 47 (97.87%) Masters in Accountancy students from July 1, 2020 to June 30, 2021 scored 400 or higher on the CPC comprehensive exam.	1. EXCEEDS THE ACCEPTABLE TARGET





Indirect Measure 1: End of Program Survey 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 appraised ethical issues and decision alternatives by incorporating professional codes of conduct and social responsibility.	42 44	95.45% of Master of Accountancy students upon completion of the program during the 2020-21 assessment cycle indicated that they agreed or strongly agreed that they effectively appraised ethical issues and decision alternatives by incorporating professional codes of conduct and social responsibility.	
--	-------	--	--



OVERALL RECOMMENDATIONS

As all targets were met, it is recommended that the Program Lead for the Master of Accountancy review the assessment plans (including measures used, alignment mapping, and targets set) and Curriculum Map in preparation for the 2021-2022 assessment cycle. This will determine the appropriateness of the assignments and mapping for each PLO.

	ANNUAL ASSESSI	MENT PLAN ACTION ITEM	STATUS REPORT			
ОИТСОМЕ	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION		
PLO2	ACC610 Final Paper	Program Lead Faculty (Don Frey)/Program Core Faculty (Brandy Havens)	Not Started	End of First Quarter 202		
Action Details	Rubric calibration will be that faculty (both full-time and	performed on assignment bein associate) are properly utilizing	=	· · · · · · · · · · · · · · · · · · ·		
ОИТСОМЕ	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION		
PLO3	ACC626 Final Paper	Program Lead Faculty (Don Frey)/Program Core Faculty (Brandy Havens)	Not Started	End of First Quarter 202		
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.				
ОИТСОМЕ	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION		
PLO4	ACC614 Final Paper	Program Lead Faculty (Don Frey)/Program Core Faculty (Brandy Havens)	Not Started	End of First Quarter 202		
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.					
ОИТСОМЕ	MEASURE	KEY/RESPONSIBLE PERSONNEL	STATUS	ANTICIPATED DATE OF COMPLETION		
PLO5	ACC618 Final Paper	Program Lead Faculty (Don Frey)/Program Core Faculty (Brandy Havens)	Not Started	End of First Quarter 202		
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.					

