

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

### 2020– 2021 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>	<b>I</b>	<b>I</b>	<b>I</b>	<b>I</b>	
<i>BUS 607: Business Law for the Accountant</i>		<b>R</b>	<b>R</b>	<b>R</b>	
<i>ECO 610: Global Economics</i>		<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
<i>BUS 591: Financial Accounting and Analysis</i>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
<i>MAT 540: Statistical Concepts for Research</i>		<b>R</b>	<b>R</b>		
<i>BUS 590: General Cost Accounting</i>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
<i>ACC 640: Advanced Managerial and Cost Accounting</i>	<b>R</b>		<b>R</b>	<b>R</b>	<b>I</b>
<i>ACC 610: Advanced Federal Taxation</i>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
<i>ACC 614: Auditing and Fraud Detection</i>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
<i>ACC 618: Professional Ethics for the Accountant</i>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
<i>ACC 622: Accounting Information Systems</i>	<b>R</b>	<b>R</b>			<b>R</b>
<i>ACC 626: Accounting in a Global Environment</i>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>

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

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**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 Comprehensive Problem	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	1. EXCEEDS THE ACCEPTABLE TARGET

				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.	<b>UAGC:</b> N=47, Mean=710, <b>Traditional:</b> 270/587: <b>Online:</b> 2700/562	<b>UAGC:</b> N=47, Mean=710, <b>Traditional:</b> 270/587: <b>Online:</b> 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

<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 developed technical knowledge and competency in the field of accountancy.</li> </ul>	<p>43</p>	<p>44</p>	<p>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 developed technical knowledge and competency in the field of accountancy.</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
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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 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.	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

<p>Direct Measure 2: ACPC Comprehensive Exam – Accounting 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 accounting section of the ACPC comprehensive exam when compared to other competitive programs.</p>	<p><b>UAGC:</b> N=47, Mean=710, <b>Traditional:</b> 270/587: <b>Online:</b> 2700/562</p>	<p><b>UAGC:</b> N=47, Mean=710, <b>Traditional:</b> 270/587: <b>Online:</b> 2700/562</p>	<p>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.</p>	<p>2. MEETS THE ACCEPTABLE TARGET</p>
<p>Direct Measure 3: ACPC Comprehensive Exam – Quantitative Techniques, Statistics and Research Analysis 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 Quantitative Techniques, Statistics, and Research Analysis section of the ACPC comprehensive exam when compared to other competitive programs.</p>	<p><b>UAGC:</b> N=47, Mean=631, <b>Traditional:</b> N/A: <b>Online:</b> 1500/547</p>	<p><b>UAGC:</b> N=47, Mean=631, <b>Traditional:</b> N/A: <b>Online:</b> 1500/547</p>	<p>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</p>	<p>2. MEETS THE ACCEPTABLE TARGET</p>

				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:  <ul style="list-style-type: none"> <li>In the Master of Accountancy, I effectively evaluated how to research complex accounting issues using professional resources.</li> </ul>	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.	
<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.	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.	<b>UAGC:</b> N=47, Mean=721, <b>Traditional:</b> 210/548: <b>Online:</b> 1290/524	<b>UAGC:</b> N=47, Mean=721, <b>Traditional:</b> 210/548: <b>Online:</b> 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	<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>	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 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.	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

<p>Direct Measure 2: ACPC Comprehensive Exam – Global Dimensions of Business Accounting 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 Global Dimensions of Business Accounting section of the ACPC comprehensive exam when compared to other competitive programs.</p>	<p><b>UAGC:</b> N=47, Mean=721, <b>Traditional:</b> 210/548: <b>Online:</b> 1290/524</p>	<p><b>UAGC:</b> N=47, Mean=721, <b>Traditional:</b> 210/548: <b>Online:</b> 1290/524</p>	<p>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.</p>	<p>2. MEETS THE ACCEPTABLE TARGET</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>46</p>	<p>47</p>	<p>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.</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 nonfinancial information.</li> </ul>	<p>43</p>	<p>44</p>	<p>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 relevancy, accuracy, and value of financial and nonfinancial information.</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
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<b>PLO 5 - Appraise ethical issues and decision alternatives by incorporating professional codes of conduct and social responsibility.</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 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

<p>Direct Measure 2: ACPC Comprehensive Exam – Business Ethics in Accounting 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 Ethics in Accounting section of the ACPC comprehensive exam when compared to other competitive programs.</p>	<p><b>UAGC:</b> N=47, Mean=831, <b>Traditional:</b> 270/578: <b>Online:</b> 2460/588</p>	<p><b>UAGC:</b> N=47, Mean=831, <b>Traditional:</b> 270/578: <b>Online:</b> 2460/588</p>	<p>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.</p>	<p>2. MEETS THE ACCEPTABLE TARGET</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>46</p>	<p>47</p>	<p>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.</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 appraised ethical issues and decision alternatives by incorporating professional codes of conduct and social responsibility.</li> </ul>	<p>42</p>	<p>44</p>	<p>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.</p>	<p>1. EXCEEDS THE ACCEPTABLE TARGET</p>
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### 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 ASSESSMENT PLAN ACTION ITEM STATUS REPORT

OUTCOME	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 2022
<b>Action Details</b>	<i>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.</i>			
OUTCOME	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 2022
<b>Action Details</b>	<i>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.</i>			
OUTCOME	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 2022
<b>Action Details</b>	<i>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.</i>			
OUTCOME	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 2022
<b>Action Details</b>	<i>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.</i>			

