

**MASTER OF ACCOUNTANCY ANNUAL ASSESSMENT PLAN & FINDINGS  
2019-2020 ACADEMIC YEAR**

**2019 – 2020 CURRICULUM MAP**

|   | <b>PLO 1</b><br>Develop technical knowledge and competency in the field of accounting. | <b>PLO 2</b><br>Evaluate how to research complex accounting issues using professional resources. | <b>PLO 3</b><br>Articulate concepts and principles to real world problems. . | <b>PLO 4</b><br>Assess the relevancy, accuracy, and value of financial and nonfinancial information. | <b>PLO 5</b><br>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>   |

|   |          |          |          |          |          |
|---|----------|----------|----------|----------|----------|
| <i>ACC 630: Advanced Government and Non-Profit Accounting</i> | <b>R</b> | <b>R</b> | <b>R</b> | <b>R</b> | <b>R</b> |
|---|----------|----------|----------|----------|----------|

**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:<br/>1. EXCEEDS THE ACCEPTABLE TARGET<br/>2. MEETS THE ACCEPTABLE TARGET<br/>3. DOES NOT MEET THE ACCEPTABLE TARGET<br/>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. | 167  | 180   | 167 out of 180 (92.78%) of records evaluated indicate proficient or distinguished performance on this key | 1. EXCEEDS THE ACCEPTABLE TARGET   |

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|   |  |     |    | assignment's content criteria mapped to this PLO at the Reinforced level.  |                                  |
| Direct Measure 2:<br>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. | N/A | 43 | 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:<br>ACPC Comprehensive Exam Score                | 90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.   | 41  | 43 | 41 out of 43 (95.35%) Masters in Accountancy students from July 1, 2019 to June 30, 2020 scored 400 or higher on the CPC   | 1. EXCEEDS THE ACCEPTABLE TARGET |

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|  |  |    |    | comprehensive exam.   |                                  |
| Indirect Measure 1:<br>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 developed technical knowledge and competency in the field of accountancy.</li> </ul> | 38 | 40 | 95.00% of Master of Accountancy students upon completion of the program during the 2019-20 assessment cycle indicated that they agreed or strongly agreed that they effectively developed technical knowledge and competency in the field of accountancy. | 1. EXCEEDS THE ACCEPTABLE TARGET |

| 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:<br><br>PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET  | ASSESSMENT RESULTS:<br><br>1. EXCEEDS THE ACCEPTABLE TARGET<br><br>2. MEETS THE ACCEPTABLE TARGET<br><br>3. DOES NOT MEET THE ACCEPTABLE TARGET<br><br>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. | 311   | 355                                      | 311 out of 355 (87.61%) 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  |

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| <p>Direct Measure 2:<br/>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>N/A</p> | <p>43</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:<br/>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>N/A</p> | <p>43</p> | <p>On average Master of Accountancy students scored below the average of the Peregrine Academic Services Online Aggregate Pool on the Quantitative Techniques, Statistics and Research Analysis of the Common Professional</p>  | <p>3. DOES NOT MEET THE ACCEPTABLE TARGET</p> |

|  |  |    |    |  |                                  |
|--|--|----|----|--|----------------------------------|
|  |  |    |    | Component comprehensive exam. *Data was unavailable for the Traditional Aggregate Pool*.   |                                  |
| Direct Measure 4:<br>ACPC Comprehensive Exam Score | 90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.   | 41 | 43 | 41 out of 43 (95.35%) Masters in Accountancy students from July 1, 2019 to June 30, 2020 scored 400 or higher on the CPC comprehensive exam.   | 1. EXCEEDS THE ACCEPTABLE TARGET |
| Indirect Measure 1:<br>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:<br><br><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> | 41 | 41 | 100.00% of Master of Accountancy students upon completion of the program during the 2019-20 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:<br/>PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET</b>   | <b>ASSESSMENT RESULTS:<br/>1. EXCEEDS THE ACCEPTABLE TARGET<br/>2. MEETS THE ACCEPTABLE TARGET<br/>3. DOES NOT MEET THE ACCEPTABLE TARGET<br/>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. | 167  | 180   | 167 out of 180 (92.78%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this | 1. EXCEEDS THE ACCEPTABLE TARGET   |

|   |  |     |    |  |                                  |
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|   |  |     |    | PLO at the Reinforced level.   |                                  |
| Direct Measure 2:<br>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. | N/A | 43 | 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:<br>ACPC Comprehensive Exam Score  | 90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.   | 41  | 43 | 41 out of 43 (95.35%) Masters in Accountancy students from July 1, 2019 to June 30, 2020 scored 400 or higher on the CPC   | 1. EXCEEDS THE ACCEPTABLE TARGET |

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|--|--|--|--|---------------------|--|
|  |  |  |  | comprehensive exam. |  |
|--|--|--|--|---------------------|--|

| <p>Indirect Measure 1:<br/>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 articulated the applied concepts and principles to real world problems.</li> </ul> | <p>42</p>   | <p>42</p>  | <p>100.00% of Master of Accountancy students upon completion of the program during the 2019-20 assessment cycle indicated that they agreed or strongly agreed that they effectively articulated the applied concepts and principles to real world problems.</p> | <p>1. EXCEEDS THE ACCEPTABLE TARGET</p>  |
|--|--|---|--|---|--|
| <p><b>PLO 4 - Assess the relevancy, accuracy, and value of financial and nonfinancial information.</b></p> |  |   |  |   |  |
| <p><b>MEASURE</b></p>  | <p><b>ACCEPTABLE TARGET</b></p>  | <p><b>TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET</b></p> | <p><b>TOTAL NUMBER OF STUDENT RECORDS OBSERVED</b></p> | <p><b>ASSESSMENT RESULTS:<br/>PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET</b></p>   | <p><b>1. EXCEEDS THE ACCEPTABLE TARGET<br/><br/>2. MEETS THE ACCEPTABLE TARGET<br/><br/>3. DOES NOT MEET THE ACCEPTABLE TARGET<br/><br/>4. INSUFFICIENT DATA</b></p> |

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| <p>Direct Measure 1: ACC 614 Final Paper</p> | <p>70% of Masters in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.</p> | <p>171</p> | <p>190</p> | <p>171 out of 190 (90.00%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Reinforced level.</p> | <p>1. EXCEEDS THE ACCEPTABLE TARGET</p> |
|--|--|------------|------------|--|---|

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|---|---|------------|-----------|---|---|
| <p>Direct Measure 2:<br/>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>N/A</p> | <p>43</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:<br/>ACPC Comprehensive Exam Score</p>  | <p>90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.</p>   | <p>41</p>  | <p>43</p> | <p>41 out of 43 (95.35%) Masters in Accountancy students from July 1, 2019 to June 30, 2020 scored 400 or higher on the CPC comprehensive exam.</p>   | <p>1. EXCEEDS THE ACCEPTABLE TARGET</p> |

|  |   |           |           |  |   |
|--|---|-----------|-----------|--|---|
| <p>Indirect Measure 1:<br/>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>42</p> | <p>42</p> | <p>100.00% of Master of Accountancy students upon completion of the program during the 2019-20 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> |
|--|---|-----------|-----------|--|---|

| PLO 5 - Appraise ethical issues and decision alternatives by incorporating professional codes of conduct and social responsibility. |   |   |  |   |   |
|---|---|---|--|---|---|
| MEASURE   | ACCEPTABLE TARGET   | TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET | TOTAL NUMBER OF STUDENT RECORDS OBSERVED | ASSESSMENT RESULTS:<br><br>PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET  | ASSESSMENT RESULTS:<br><br>1. EXCEEDS THE ACCEPTABLE TARGET<br><br>2. MEETS THE ACCEPTABLE TARGET<br><br>3. DOES NOT MEET THE ACCEPTABLE TARGET<br><br>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. | 170   | 202                                      | 170 out of 202 (84.16%) 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:<br/>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>N/A</p> | <p>43</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:<br/>ACPC Comprehensive Exam Score</p>                                   | <p>90% of Master of Accountancy students must score 400 or higher on the ACPC comprehensive exam.</p>  | <p>41</p>  | <p>43</p> | <p>41 out of 43 (95.35%) Masters in Accountancy students from July 1, 2019 to June 30, 2020 scored 400 or higher on the CPC comprehensive exam.</p>  | <p>1. EXCEEDS THE ACCEPTABLE TARGET</p> |

|  |   |           |           |   |   |
|--|---|-----------|-----------|---|---|
| <p>Indirect Measure 1:<br/>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>41</p> | <p>42</p> | <p>97.62% of Master of Accountancy students upon completion of the program during the 2019-20 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> |
|--|---|-----------|-----------|---|---|

**OVERALL RECOMMENDATIONS**

*Given the numerous changes that occurred during the 2019-20 academic year, program leads and faculty will monitor the 2019-20 data in conjunction with the 2020-21 academic year data.*