Accreditation Council for Business Schools and Programs (ACBSP)

Accounting Quality Assurance (QA) Report

Overview (O)1. Complete all information requested.

Submit your report as an attachment to reports@acbsp.org on or before February 15th.

02 Institution Name: Peirce College   **Date**   February 15, 2016

Address: 1420 Pine Street, Philadelphia, PA 19102

O3 Year of Accounting Program Accreditation/Reaffirmation: 2012

This Report Covers Years: 2013-14 (13/14) and 2014-15 (14/15)

List All Accredited Accounting Programs (as they appear in your catalog):

Bachelor of Science in Accounting

O4 List all campuses that a student can earn an accounting degree from at your institution:

Peirce College, 1420 Pine Street, Philadelphia, PA 19102

O5 Person completing report: <u>Michael L. Schirmer, DBA</u>
Phone: <u>(215) 670-9318</u>
E-mail address: <u>mlschirmer@peirce.edu</u>
ACBSP Accounting Champion: <u>Michael L. Schirmer, DBA, Faculty Chair, Business</u>
ACBSP Accounting Co-Champion: <u> </u>

O5 Conditions/Notes/Opportunity for Improvement (OFI) to be Addressed

Please explain and provide the necessary documentation/evidence for addressing each condition/note/OFI since your last report.

<u>Do not remove note or condition. Explain the progress made in removing the note or condition:</u>

1. **A note was placed on Standard 5, Criterion 5.4:**

   The teaching load policy has allowed for full-time faculty to teach 15 credits per semester. The teaching loads for full-time faculty members indicate that the 12-credit-per-semester have been exceeded in the Accounting program.

   The Accounting program adheres to our institutional teaching load policy. In Fall 2013, the College changed the teaching load policy due to budget constraints as a result of declining enrollment. Teaching load for 9 month faculty is 30 credits split evenly between Fall and Spring. The annual teaching load for 12 month faculty is 42 credits with Fall/Spring/Summer options of 15/15/12, 18/12/12, or 12/18/12. The policy has not been changed since.

O6 The accounting unit must routinely provide reliable information to the public on their performance, including student achievement.

Describe how you provide reliable information to the public on your performance, including student achievement. Note: This requirement can be addressed from Standard #4, Criterion 4.2 and Standard #6, Criterion in 6.2.2.

Peirce College provides information to the public on the assessment results of the Accounting program students through the College's website, www.peirce.edu. The Accounting Program has an accreditation link where assessment results were reported on the following: Capstone course performance and standardized test scores.

Standard 1 Leadership

Organization

a. List any organizational or administrative personnel changes within the accounting unit since your last report.

   The Accounting Program Manager, Dr. Ahmed Omar, resigned April 2014. The position was eliminated due to institutional budget constraints as a result of declining enrollment. The duties of the Accounting Program Manager were reassigned to the Faculty Chair, Business, Dr. Michael Schirmer.

   In June 2015, three members Business Division faculty were no longer employed at the College, specifically, two members of Accounting faculty and one member of Business Administration faculty. The two Accounting positions were eliminated and the Business Administration position remains unfilled due to ongoing institutional budget constraints as a result of declining enrollment.

b. List all new sites where students can earn an accredited accounting degree (international campus, off-campus or on campus, on-line) that have been added since your last report?

   No new sites have been added.

Standard 2 Strategic Planning (this standard is not typically addressed in the QA report)

Effective with the fall 2014 QA report submittals, please use the Excel spreadsheet file found in the Evidence file tab to supply this information. Provide one to two examples of evidence of any improvements/updates in the strategic plan for current year or long-term action plans using the table in the spreadsheet:

Figure 2.2 Example of a Table for Action Plans	
Current Year action plans:	**Long-term action plans:**

Human Resource Strategy: The Business Division focused on the credentials and qualifications of faculty members:
 	
• Dr. Leola Bennett completing 15 post-doctoral credits in Accounting at LaSalle University making her Academically Qualified
 	
• Dr. Gail DiGiacomo achieving Certified Fraud Examiner (CFE) making her Academically qualified
 	
• Dr. Michael Schirmer completing his Doctor of Business Administration degree at Wilmington University making him Academically Qualified
 	
• Hiring adjunct faculty with Accounting certifications to teach Accounting and Finance courses
	Members of Business Division faculty play a central role in the College's new 2015-18 Strategic Plan in the following areas:
	
	• Develop and implement of the flexible course delivery model now known as Peirce Fit ^{TM} that offers students the flexibility of choosing on a weekly basis how they will participate in a course: on campus, completely online, or a mix of both throughout the duration of a course.
	
	   o Aggressively convert entire undergraduate and graduate curricula by September 2016 to capture cost savings, differentiation, and student benefits.
	
	• Develop and implement Intensive Courses in key areas to increase average credit hours attempted, speed to completion and attract transfer students.
	
	   o Weekend Intensive: on campus courses with class meetings Friday evening and all day Saturday over three consecutive weekends.
	
	   o Online Intensive: Three week courses administered completely online.

Program Marketing Strategy: The Business Division focused on deploying low-cost marketing tactics that included:

- Establishment of a Speaker's Bureau and Speaking Events

  - Enhanced the pool of speakers from which to draw for the annual Business Conference for Students

  - Aided the development of the Enrichment Series of outside speakers deployed in 2015-16

- Position Peirce College as an ACBSP Annual Conference host institution

  - Peirce served as a host institution providing session moderators and a tour site for conference attendees

- Work collaboratively with the Peirce College Marketing and Communications Department

  - Update Business Division program information available within the Peirce College website

  - Develop Accounting program marketing materials targeting transit riders (see Appendix A)

Members of Business Division faculty also support the College's new 2015-18 Strategic Plan in the following areas:

- New Vision: To be the recognized higher education leader in providing adult learners a direct and customized path to employer-valued skills and credentials.

- New Mission: We equip adult learners, in a personalized, student-centered environment, to achieve their goals and successfully fulfill workforce needs.

- Geographic Market Expansion: Aggressive but targeted increase in spend to stimulate push-pull demand out to a 75 mile radius. Complement geographic expansion/increase spend with targeted online programs for high value verticals and unique populations nationwide. Targeted employer centric efforts.

- Guidance and Support: Re-design approach to segment learners at front end, and provide more upfront support and need-based tools to increase success of all students. Approaches are based on student preparedness. Embed financial/career/job readiness skills and mapping throughout academic continuum.

- Fundraising/Grants & Alumni Relations: Significantly increase targeted grant/fundraising efforts in conjunction with strategic initiatives and Peirce Focus (e.g. working adults, CBE, Guidance & Support). Leverage the College's 150th anniversary to improve annual giving and engagement.

- Employer Relations: Develop executive level role charged with building and expanding relationships over time. Begin outreach with a select vertical and relevant base of current partners, then leverage for value capture. Maintain existing efforts across other industries: Opportunistic response to other emerging opportunities outside core above.
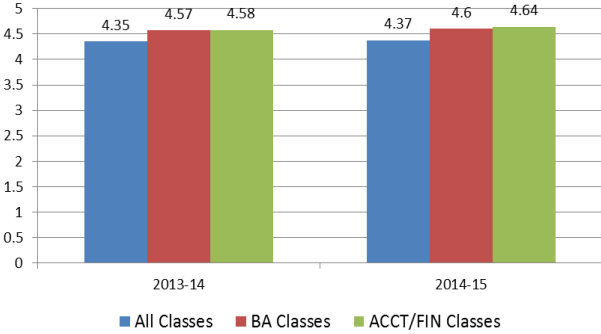
Standard 3 Student and Stakeholder Focus

Standard 3 - Student and Stakeholder-Focused Results

Student- and Stakeholder-Focused Results					
		Analysis of Results			
Performance Measure (Competency)	**Description of Measurement Instrument**	**Areas of Success (results)**	**Analysis and Action Taken (improvement)**	**Results of Action Taken**	**Graphs or Tables of Resulting Trends**
1. Student Satisfaction: Goal: Achieve overall customer service satisfaction score of 3.38 in 2013-14. No goal was set for 2014-15. The performance measure on this page reflects the satisfaction of the Peirce student body at large during the two years of this report and the year prior.	Annual College Customer Service Satisfaction Survey. This is an internally-created instrument first deployed in 2008-09. Students use a 4-point scale to assess their satisfaction with 12 area/aspects of the College.	The 2013-14 goal was not met. Since 2008-09, student satisfaction has exceeded the goal once, in 2010-11. Although no goal was set for 2014-15 because the survey was under review, results matched those of the apex year 2010-11.	Students consistently display a level of overall satisfaction, exceeding a score of 3.0.	Departments review student satisfaction regarding their areas and create annual improvement plans. The survey is under review.	**Annual Institutional Student Satisfaction Scores** (chart) |	2012-13	2013-14	2014-15
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Goal	3.42	3.38	No Goal Set
Overall Score	3.34	3.37	3.42	

Performance Measure (Competency)	Description of Measurement Instrument	Areas of Success (results)	Analysis and Action Taken (improvement)	Results of Action Taken	Graphs or Table of Results
2. Student Satisfaction by Department: Goal: Achieve program level student satisfaction score of at least the institutional goal. For 2013-14, the institutional goal was 3.38. No goal was set for 2014-15 The performance measure on this page reflects Accounting student satisfaction.	The annual Student Satisfaction Survey described above. Since 2011-12, results have been broken out by program to identify any trends.	Accounting student satisfaction is closely aligned with that of the overall student body.	Accounting student satisfaction surpassed the 3.38 goal in the areas of Admissions, Walker Center, Library, the Portal, Classrooms & Computer Technology, and Facilities. They were least satisfied with Peirceonline.net and Financial Aid. Financial Aid adopted a service approach and was renamed Student Financial Services.	Perceptions of Financial Aid improved in 2014-15. The 2015-16 Customer Service Satisfaction Survey will be administered in Spring 2016. Financial literacy is a part of the Guidance and Support Strategic Initiative.	**2013-14 Customer Service Comparison of Accounting Students to All Students** Average Rating Score — Accounting / All — Admissions, Registrar/Enrollment Services, Financial Aid, Peirceonline.net, Academic Advising, Walker Center, Library, Peirce College Portal/Web Site, Career Development Services, Classrooms & Computer Technology, Facilities, Faculty, Overall

Performance Measure (Competency)	Description of Measurement Instrument	Areas of Success (results)	Analysis and Action Taken (improvement)	Results of Action Taken	Graphs or Table of Results
3. Student Satisfaction focused on Student Support Services: Goal: Achieve program level student satisfaction score of at least the institutional goal. For 2013-14, the institutional goal was 3.38. No goal was set for 2014-15 The performance measure on this page reflects Accounting student satisfaction with Student Support Services.	The annual Student Satisfaction Survey described above. Since 2011-12, results have been broken out by program to identify any trends.	Accounting student satisfaction increased over the 2-year period.	Just prior to the beginning of the 2013-14 year, the College underwent a comprehensive reorganization process resulting from the retirement of the VP, Finance and the Provost. During that same period, the College experienced a financial aid audit resulting in some changes to aid distribution.	- Assigned advisors to specific programs, strengthening advisor program knowledge and facilitating stronger advisor /student engagement (2013-14). - Combined financial aid and business office into Student Financial Services department (2013-14). - Hired a new Director of Student Financial Services (2014-15).	 Accounting Student Satisfaction with Student Support Services

Performance Measure (Competency)	Description of Measurement Instrument	Areas of Success (results)	Analysis and Action Taken (improvement)	Results of Action Taken	Graphs or Table of Results
4. High Engagement Approach to Teaching (HEAT) – a measure of Student and Faculty Engagement t Goal: Achieve 4.39 overall average rating for end of course survey questions related to HEAT Achieving a high level of student/faculty engagement in academically related contexts is measured as an institutional goal.	Students are required to complete an end of course survey that includes questions HEAT-related questions. The survey was developed internally and is administered online. Results are examined by the Associate Dean of Academic Operations and Faculty Support and shared with faculty and the Faculty Chair, Business.	The overall HEAT score for 2013-14 was 4.35, an improvement over the previous year but less than the goal. The score for 2014-15 improved again to 4.37.	Student perception of HEAT within Accounting classes exceeded the institutional goal both years. Accounting results improved in 2012-13 and were above the goal as well as above the results of all classes and Business Administration classes.	-Provided mandatory orientation for all members of faculty. - Mandated communicating office hours beginning 2013-14. -Sent emails to faculty reminding them of the importance of, and tactics to improve, the high engagement approach to teaching. -Focused on HEAT results in the performance reviews of full time Business Administration and Accounting faculty.	**HEAT Score Comparison** 2013-14: All Classes 4.35, BA Classes 4.57, ACCT/FIN Classes 4.58 2014-15: All Classes 4.37, BA Classes 4.6, ACCT/FIN Classes 4.64 Legend: All Classes, BA Classes, ACCT/FIN Classes

Standard 4 Measurement and Analysis of Student Learning and Performance

a. Accounting Program Outcomes
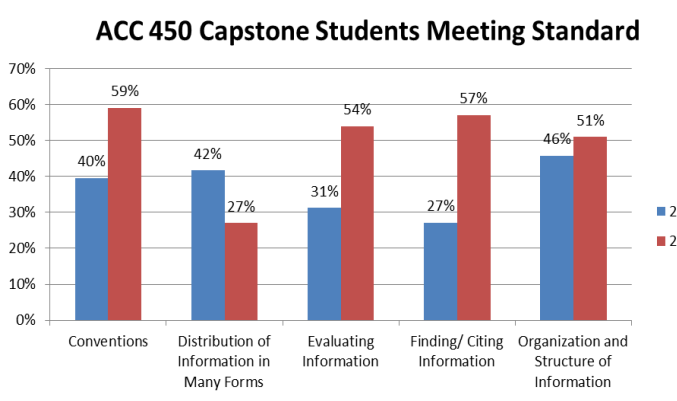
Accounting Program Learning Outcomes

Graduates in the accounting program will be able to:

1. Apply theory and method in the field of accounting.

2. Engage in research and current trends on accounting topics.

3. Demonstrate a comprehension process of how business and accounting theories and concepts are used.

4. Integrate and leverage relevant business and accounting knowledge to deliver sound decisions that significantly enhance business success.

5. Accomplish group tasks through the use of team building, collaborative behaviors, and project management.

6. Select and apply appropriate quantitative and qualitative tools and methodologies to make reasoned recommendations.

7. Identify and analyze problems and choose and defend resolutions for practical situations that occur in the accounting field.

8. Assess ethical issues in economic competition, organizational management, and community participation.

b. Performance Results

Table II Student Learning Results (Required for each accredited program)

Performance Indicator			Definition			
Student Learning Results						
Performance Measure (Competency)	Description of Measurement Instrument	Current Results	Analysis of Results	Actions Taken		Graphs or Tables of Resulting Trend
1) Accounting Theory: Assess Accounting program learning outcome 1 via Fundamentals of Accounting Exam (FAE). Goal for 2014-15 based on prior three-year baseline performance: Students will achieve a collective average greater than or equal to 70% for both financial and managerial accounting across three accounting skill sets.	FAE was developed internally by Accounting faculty as a measure of performance in financial and managerial accounting across three sets of basic accounting skills. The FAE is administered to Accounting students in two courses: ACC 325 (Taxation) and ACC 425 (Special Topics)	Appendix B includes FAE results from 2013-14 and 2014-15 Percent change from ACC 325 performance is noted in the ACC 425 results as (Δ%). The goal was not met.	Year-to-year performance declined across ACC 425 categories and the 2014-15 ACC 425 Managerial Accounting performance was particularly disappointing.	The FAE author was also the course coordinator of both ACC 325 and ACC 425. ACC 325 and ACC 425 course coordination was reassigned due to Business Division faculty position eliminations near the end of 2014-15. Alternatives for assessing this outcome were discussed among Business Division faculty.		See Appendix B

Performance Measure (Competency)	Description of Measurement Instrument	Current Results	Analysis of Results	Actions Taken	Graphs or Tables of Resulting Trends
2) Accounting Research: Assess Accounting program learning outcome 2 via ACC 450 Accounting Capstone research project. Goal for 2014-15: At least 70% of students will meet or exceed standard across all rubric categories. This goal was developed from 2013-14 baseline data.	ACC 450 Accounting Capstone course: direct, summative, internal, comparative ACC 450 students undertake a research project by composing a report on a contemporary accounting topic. Accounting student performance in the research project is assessed by Business Division faculty using a rubric (see Appendix C)	The goal was not met and results were disappointing. 2013-14 n=7 2014-15 n=6	Year-to-year performance declined across all categories with the exception of Distribution of Information in Many Forms. Due to low ACC 450 course enrollment, Accounting faculty members recommend continued data collection and analysis.	ACC 450 course coordination was reassigned due to Business Division faculty position eliminations near the end of 2014-15. Results were shared with the new course coordinator. Options for assessing this outcome were discussed among Business Division faculty.	**ACC 450 Capstone Students Meeting Standard** Conventions: 40%, 59% Distribution of Information in Many Forms: 42%, 27% Evaluating Information: 31%, 54% Finding/ Citing Information: 27%, 57% Organization and Structure of Information: 46%, 51% ■ 2014-1_ ■ 2013-_

Performance Measure (Competency)	Description of Measurement Instrument	Current Results	Analysis of Results	Actions Taken	Graphs or Tables of Resulting Trends
3) Assess Accounting program learning outcome 3 via Peregrine Comprehensive (COMP) Exam performance of ACC 450 Accounting Capstone students. Goal: gather baseline data.	Peregrine COMP: summative, external, and comparative The COMP was administered to Accounting students in the ACC 450 Accounting Capstone course in 2013-14 (n=7) and 2014-15 (n=10).	Appendix D includes results of 2014-15 Accounting degree student performance by ACBSP CPC topic compared with the 2013-14 performance and those of benchmarked means, including ACBSP-accredited colleges/universities, those with blended (hybrid of online and on campus) degree programs, and those that are private institutions. Results shown in red indicate performance lower than the National Mean of 2014-15.	Performance improved in 2014-15 compared to the year prior across most topics as well as the National Mean. Relative strength was shown in the topics of *Business Ethics, Human Resource Management*, *Management,* and *Organizational Behavior*.	Results were shared with Business Division faculty. Given the small population of Accounting students completing the exam, it was recommended that Accounting COMP baseline data gathering continue in 2015-16. Baseline data will be collected in support of establishing a goal.	See Appendix D

Standard 5 Faculty and Staff Focus

Table 5.1 Standard 5 - Faculty- and Staff-Focused Results

Performance Measure	Measurement Description	Analysis of Results			Graphs or Tables of Resulting Trends
		Current Results	Results Analysis	Actions Taken	
1) Faculty Support Satisfaction 2013-14: Pilot a new Faculty Satisfaction Survey and gather baseline data in Spring 2014. 2014-15: Achieve at least an average score of 3.30 from the previously-administered annual Faculty Support Survey in Spring 2015.	New Faculty Satisfaction Survey based on national EBI Faculty Assessment instrument using a seven-point scale from 1=Not at All to 7=Extremely Annual Faculty Support Survey, internal: tracks faculty satisfaction provided by the Academic Operations and Faculty Support Office (AOFS) using a four-point scale from 1=Strongly Disagree to 4=Strongly Agree	2013-14 results indicated: - Higher satisfaction with classroom facilities, applicability of curricula, administrative support, and IT support - Lower satisfaction with support for travel, research, sabbaticals, and international activities - A level of satisfaction with AOFS similar to what was recorded in prior years using the old survey. 2014-15 results exceeded the goal for 2014-15.	Included in the new survey was a question of satisfaction with being a member of Peirce College faculty using a seven point scale: 1=Very Dissatisfied to 7=Very Satisfied. Results from this question are shown to the right and indicate slight to moderate overall satisfaction.	Business Division faculty members were required to complete the Faculty Orientation Course providing additional opportunities for dialogue with AOFS personnel. The new Faculty Satisfaction Survey will be administered biennially with the old Faculty Support Survey being administered in the intervening years.	**Faculty Satisfaction Survey (2013-14)** Areas of Higher Satisfaction: • Classroom facilities • Relating concepts to the real world • Administrative assistance • Computer software support Areas of Lower Satisfaction: • Ability to secure funded research • Support for travel • Support for international activities • Support for sabbaticals **Overall Faculty Satisfaction (2013-14) Seven-point Scale: Average Score** All Faculty — 6.10 Accounting Faculty — 5.60 **Faculty Support Satisfaction (2013-14) Seven-point Scale: Average Score** All Faculty — 5.61 **Faculty Support Satisfaction (2014-15) Four-point Scale: Average Score** All Faculty — 3.31

Faculty Qualifications

Complete Table 5.2 and 5.3 for <u>new full-time and part-time faculty members since last self-study or QA report. Do not include faculty members previously reported.</u>

NAME (List alphabetically by Last Name)	MAJOR TEACHING FIELD	COURSES TAUGHT (List the Courses Taught During the Reporting Period, Do Not Duplicate Listing)	LIST ALL EARNED DEGREES (State Degree as Documented on Transcript, Must Include Major Field)	DOCUMENT OTHER PROFESSIONAL CERTIFICATION CRITIERA, e.g. • Five Year's Work Experience • Teaching Excellence • Professional Certifications	ACBSP QUALIFICATION 1. Doctorate 2. Professional 3. Exception
Honer, Joseph	Accounting, Business	• Managerial Accounting • Intermediate Accounting • Computerized Accounting • Advanced Accounting • Accounting Capstone	Bachelor of Arts, Accounting & Finance; Juris Doctor (J.D.)	• Seven year's work experience • Certified Public Accountant (CPA) • Certified Fraud Examiner (CFE)	Doctorate

Table 5.3 Standard 5, Criterion 5.8
Scholarly and Professional Activities

| Faculty Member's Name | Highest Degree Earned | Professional Certification | Scholarly Activities | | | | Professional Activities | | | | Other |
			Papers Presented	Published Articles/ Manuscripts/ Books	Unpublished Articles/ Manuscripts/ Books	Consulting	Professional Related Services	Professional Conferences Workshops	Professional Meetings	Professional Memberships	
Honer, Joseph	Law Degree (J.D.)	CPA, CFE						3		2	

Codes to Use for Scholarly Activities:

A = Scholarship of Teaching

B = Scholarship of Discovery

C = Scholarship of Integration

D = Scholarship of Application

Standard 6 Educational and Business Process Management

a. Describe how you routinely provide reliable information to the public on your performance, including student achievement.

b. Curriculum

1. List any existing accounting degree programs/curricula that have been **substantially revised** since your last report and attach a Table - Standard 6, Criterion 6.1.3 – Undergraduate CPC Coverage for each accounting program.

   None

2. List any **new** accounting degree programs that have been developed and attach a Table - Standard 6, Criterion 6.1.3 – Undergraduate CPC Coverage for each new program since your last report.

   None

3. List any accredited accounting programs that have been terminated since your last report.
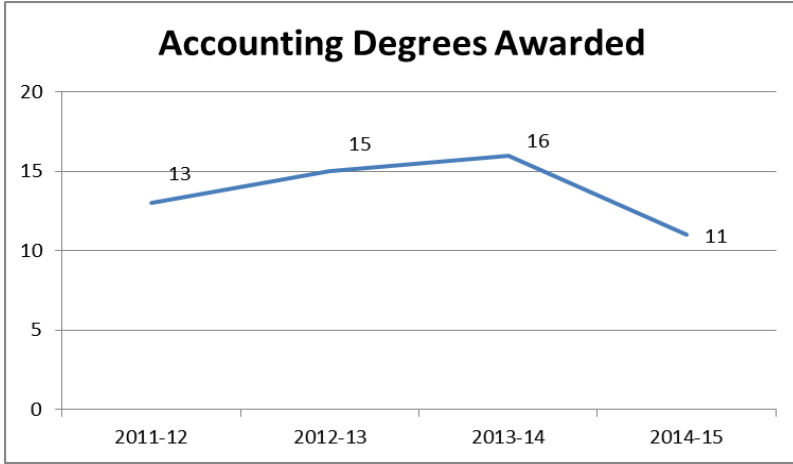
   None

Standard 6 - Organizational Performance Results

Accounting Unit Effectiveness Results					
		Analysis of Results			
Performance Measure	**Measurement Description**	**Current Results**	**Results Analysis**	**Actions Taken**	**Graphs or Tales of Resulting Trends**
1) Enrollment Trends

Accounting enrollment is tracked and analyzed as part of the annual program review process. | Enrollment data, internal

Historically, the College has not set program-specific enrollment goals. | Accounting degree program enrollment has decreased since its peak in in 2012-13. | Additionally, the influx of new Accounting students remains a concern.

Exacerbating these conditions, Accounting students are taking fewer credit hours both totally and on average than during the peak years. | The College began a limited program-level marketing initiative in 2014-15 targeting adult learners who ride public transit throughout metropolitan Philadelphia. See Appendix A for an example.

Additionally, more broad marketing and employer engagement strategies were developed as part of the College's new strategic plan. | **Accounting Program Enrollment**

Year	Headcount	Credit Hours	New Students
2010-11	99	1,563	46
2011-12	124	2,344	32
2012-13	125	2,155	38
2013-14	115	1,833	28
2014-15	101	1,629	29

Accounting Enrollment

140
120
100
80
60
40
20
0

99   124   125   115   101

2010-11 2011-12 2012-13 2013-14 2014-15 |

Performance Measure	Measurement Description	Current Results	Results Analysis	Actions Taken	Graphs or Tales of Resulting Trends
2) Retention Achieve an annual institutional retention goal of 66.6% in 2013-14 and 65.5% in 2014-15.	Retention data, internal The College first began looking at program-specific retention rates in 2010-11. The retention rates provided are based on cohorts. Cohorts were created based on the date students took their first Peirce course during the fiscal year defined from 7/1 to 6/30. The data is reflective of student activity for their first year of enrollment.	During the years of this report, Accounting student retention rose above that of the institution overall.	The effects of reinforced attendance recordkeeping begun in 2012-13 were still felt in the reporting years. Communication with non-attendees shows major reasons for attrition to be: academic (lack of progress), financial, and personal barriers to progress towards goals.	Assigned program advisors to work with students within a specific major beginning in 2013-14. One advisor was assigned to work with Accounting students. A "War on Absenteeism" was declared. Class meeting attendance emphasized by faculty and Student Services. Six Accounting students joined the Student Mentoring Program, a program developed and implemented to aid student retention.	

Retention Rates		
Year	Accounting	Institution
2010-11	72%	70%
2011-12	44%	63%
2012-13	57%	62%
2013-14	67%	60%
2014-15	71%	56%

Performance Measure	Measurement Description	Current Results	Results Analysis	Actions Taken	Graphs or Tales of Resulting Trends
3) Delta Mu Delta Membership

Induct eligible Accounting and Business Administration students into the Delta Mu Delta Honor Society annually to recognize academic success. | Delta Mu Delta Honor Society Annual Reports, an internal measure | While the number of students eligible has declined, the percent inducted improved in 2014-15. | Declines reflect the overall decline in enrollment.

Improving the ratio of inductees to those eligible continues to be a challenge. | The advising function was split among two members of faculty to aid in program administration and support.

Induction ceremonies are now conducted synchronously online to capture in one ceremony those unable to attend on campus. | |

Delta Mu Delta				
Year	Eligible	Inducted	Business Administration	Accounting
2010-11	162	55	49	6
2011-12	149	47	42	5
2012-13	132	50	46	4
2013-14	132	38	35	3
2014-15	91	32	32	0

Performance Measure	Measurement Description	Current Results	Results Analysis	Actions Taken	Graphs or Tales of Resulting Trends
4) Graduation Rates Graduation rates per program will be tracked and analyzed.	Graduation data, internal	The number of Accounting degrees awarded peaked in 2013-14 but has declined since.	The decline in degrees awarded reflects the overall decline in program enrollment.	The College identified and implemented Program Advisors dedicated to serving the needs of Accounting students and guiding them towards graduation.	**Accounting Degrees Awarded** 2011-12: 13 2012-13: 15 2013-14: 16 2014-15: 11

Appendix A

Accounting Program Transit Ad

Appendix B

Fundamentals of Accounting Exam (FAE) Performance

Year	Course	Category	Basic Accounting Skills		
			Accounting Terminology	Journal Entry	Problem Solving
2014-15	ACC 325	Financial Accounting	64%	27%	64%
		Managerial Accounting	64%	68%	60%
	ACC 425	Financial Accounting (Δ%)	69% (+8%)	36% (+33%)	53% (-17%)
		Managerial Accounting (Δ%)	51% (-20%)	57% (-16%)	34% (-43%)
2013-14	ACC 325	Financial Accounting	59%	35%	41%
		Managerial Accounting	48%	53%	36%
	ACC 425	Financial Accounting (Δ%)	70% (+19%)	59% (+69%)	68% (+66%)
		Managerial Accounting (Δ%)	55% (+15%)	65% (+23%)	43% (+19%)

Appendix C

ACC 450 Accounting Capstone Research Project Rubric

	Exceeds Standard (4)	Meets Standard (3)	Below Standard (2)	Unacceptable (1)
Organization and Structure of Information	Uses a wide variety of skilled methods to reply to core question and /or thesis statement in a very substantive and meaningful manner. Provides extensive facts and details: describing or analyzing the subject, comparing and contrasting, naming and explaining benefits and limitations, demonstrating claims or assertions and providing a scenario to illustrate a point.	Includes a well-defined thesis statement. Uses a range of appropriate strategies to answer the core question and /or thesis statement. Supplies pertinent facts and details to validate and/or support conceptualization of material.	Does not adequately address the core question and/or thesis statement. Fails to organize paper in a format that will enhance over-all integrity of topic and its purpose.	Failure to adequately address the core question and/or thesis statement. Fails to organize paper in a format that will enhance over-all integrity of topic and its purpose.
Finding/ Citing Information	Acquires extensive and relevant information from multiple sources such as print, graphic, internet, computer databases, experimentation, and when appropriate generates primary source information. Shows evidence that is both extensive and relevant in research processes and uses a variety of appropriate options to enhance report, using proper APA format.	Acquires adequate information from multiple sources such as print, graphic, internet, computer databases, experimentation, and when appropriate generates primary source information. Supports arguments with detailed evidence, citing sources of information as appropriate using proper APA format.	Does not provide necessary information from outside sources. Shows limited evidence of adequate research processes. Lacks adequate APA format for in text citations and references.	Does not provide necessary information from outside sources. Shows no evidence of adequate research processes. No APA citations and references list.
Evaluating Information	Clearly distinguishes the relevancy and reliability of information and its impact on the credibility of topic. Evaluates the accuracy and quality of the information along with sources used to access it.	Includes relevant, accurate, and reliable information appropriate for the topic. Differentiates between what is relevant and credible to understanding of premise/topic. Uses a range of strategies to elaborate and persuade such as definitions, descriptions, illustrations, and examples from evidence and anecdotes.	Excludes information that is relevant and/or critical that could enhance report. Is unable to differentiate between what is and is not accurate or reliable material.	Excludes information that is relevant and/or critical that could enhance report. Is unable to differentiate between what is and is not accurate or reliable material.
Conventions	Demonstrates exemplary control of grammar, paragraph structure, punctuation, sentence construction, spelling, usage, and mastery of all aspects of writing process. Uses appropriate methods of transition and exhibits an awareness of the importance of precise word choice and imagery.	Demonstrates control of grammar, paragraph structure, punctuation, sentence construction, spelling, and usage. Uses appropriate methods of transitions including an introduction and a sense of closure.	Displays intrusive errors in control of most aspects of grammar, paragraph structure, punctuation that detract from the purpose and meaning of writing. Lack a clear introduction and/or closure.	Significant errors in grammar, paragraph structure, punctuation that detract from the purpose and meaning of writing. No clear introduction and/or closure.
Distribution of Information in Many Forms	Expertly and creatively establishes a means of presenting information by employing a variety of methods, which may include use of technology and/or graphics while also highlighting the primary topic.	Employs an appropriate mix of text, headings, bulleted lists, graphics, tables, charts, print and electronic media to represent the collected and analyzed information.	Lacks any attempt at varying the over-all presentation and/or its appearance.	No attempt at varying the over-all presentation and/or its appearance.

Appendix D

Peregrine COMP Results - ACC 450 Accounting Capstone

Peregrine (CPC) Topics at Bachelor Level (ACC 450)	2013-14 ACC 450 students (n=7)	2014-15				
		ACC 450 students (n=10)	National Mean	ACBSP (All)	Blended (Hybrid) Programs	Private Institutions
Accounting	**46**	**52**	**59**	57	58	57
Business Communications	**N/A**	**66**	**67**	64	60	64
Business Ethics	**56**	**58**	**50**	51	49	51
Business Finance	**56**	**62**	**61**	58	56	58
Strategic Management	**42**	**62**	**N/A**	50	46	50
Economics	**45**	**52**	**51**	52	49	52
Macroeconomics	**44**	**48**	**49**	51	46	51
Microeconomics	**47**	**56**	**52**	52	52	53
Global Dimensions of Business	**49**	**53**	**55**	59	56	59
Information Management Systems	**59**	**69**	**69**	69	69	69
Leadership	**52**	**53**	**53**	56	54	55
Legal Environment of Business	**66**	**63**	**63**	63	61	63
Management	**52**	**66**	**52**	53	56	52
Human Resource Management	**62**	**78**	**49**	53	54	52
Operations/Production Management	**58**	**53**	**50**	53	57	51
Organizational Behavior	**36**	**69**	**56**	52	56	52
Marketing	**38**	**43**	**39**	33	34	35
Quantitative Techniques/Statistics	**40**	**49**	**43**	49	52	50

Results shown in red indicate performance lower than the National Mean of 2014-15

Appendix E

Figure 5.1 – Accounting Faculty Qualifications

Faculty Member	Initial Appointment	Highest Degree		Assigned Teaching Discipline	Professional Certifications	Qualifications	Notes
		Type	Discipline				
Full Time Faculty							
Bennett, Leola	1974	Ed.D.	Education	Accounting		Academically Qualified	Completed postdoctoral accounting courses
Bentil, Michael	1998	DBA	Management	Accounting, Finance		Academically Qualified	
DiGiacomo, Gail	1978	Ed.D.	Education	Accounting, Finance	Certified Fraud Examiner (CFE); Commonwealth of Pennsylvania Professional Teaching Certification In Accounting	Academically Qualified	Achieved Certified Fraud Examiner (CFE) in Fall 2014.
Omar, Ahmed	2011	DBA	Accounting	Accounting, Entrepreneurship, Finance	CFE, QM	Academically Qualified	
Poellnitz, Fred	1999	Ed.D.	Innovation & Leadership	Accounting, Finance		Academically Qualified	Currently pursuing DBA
Adjunct Faculty							
Beck, Erica	2012	MBA	Finance	Accounting	CPA	Professionally Qualified	
Honer, Joseph	2013	JD		Accounting, Entrepreneurship	CPA, CFE	Academically Qualified	
Hubler, Monica	2012	DBA		Accounting		Academically Qualified	
Lenney, William	1998	MBA	Finance	Accounting, Finance	CPA, CIA, CISA	Professionally Qualified	

Faculty Member	Initial Appointment	Highest Degree Type	Highest Degree Discipline	Assigned Teaching Discipline	Professional Certifications	Qualifications	Notes
Mazzarella, James	2008	Ph.D.	Business Administration	Accounting	Certified in Financial Management, Certified Management Accountant	Academically Qualified	
McKee, Michael	2006	MBA		Accounting, Finance, Management	Certified Fraud Examiner	Professionally Qualified	

Figure 5.2 - Table for Faculty Credit Hour Production or Equivalent

Total Student Credit Hours (SCH) in Accounting Program

	2011 Fall	2012 Spring	2012 Summer	2012 Fall	2013 Spring	2013 Summer	Qualification Level Undergraduate		
FULL-TIME	UG	UG	UG	UG	UG	UG	Acad.	Prof.	Other
Bennett, Leola	12	18		15	15		60		
Bentil, Michael	12	3	3	9	9	6	42		
DiGiacomo, Gail	6	6	6	12	9	3	24	18	
Omar, Ahmed	15	3					18		
Poellnitz, Fred	18	18		6	15		21		
FULL TIME TOTAL	63	48	9	42	48	9	165	18	0
PART-TIME	UG	UG	UG	UG	UG	UG	Acad.	Prof.	Other
Beck, Erica			3	6	3	3		15	
Honer, Joseph	3	9		6		3	21		
Hubler, Monica	3	6	3	6	3	3	24		
Lenney, William	3			3	6	3		15	
Mazzarella, James	9					3	12		
McKee, Michael				3				3	
PART TIME TOTAL	18	15	6	24	12	15	57	33	0
TOTAL SCHs	81	63	15	66	60	24	222	51	0
TOTAL SCHs for year			159			150	**81%**	**Academically Qualified**	