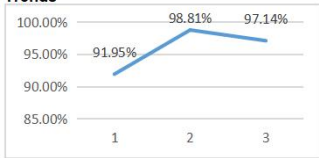
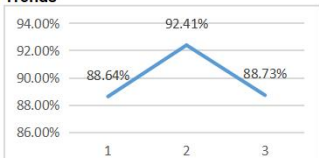
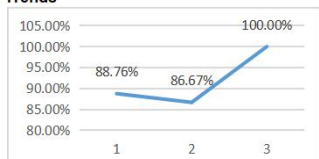
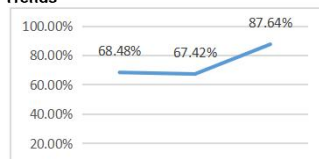
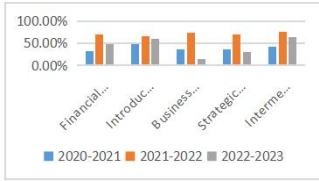
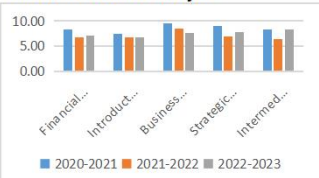
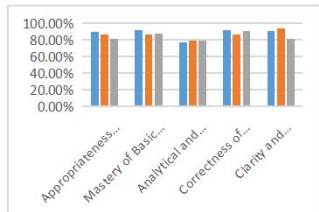
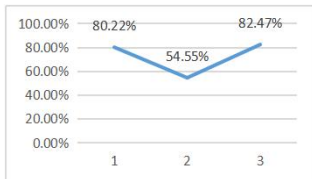
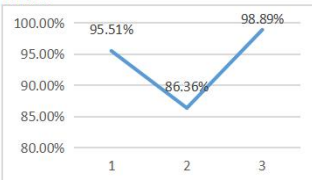
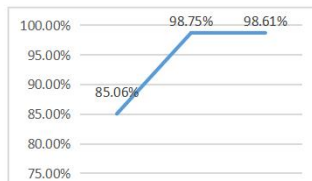
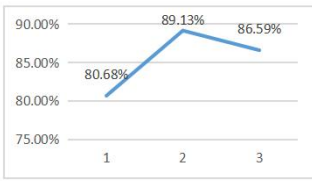


Table 4.1 Accounting (CPA) - Student Learning Assessment  
BS at ZUA

Identified in Criterion 4.2	Identified in Criterion 4.1	Identified in Criterion 4.3				Identified in Criterion 4.4	Identified in Criterion 4.3	
Approach Learning objectives: SLO1, SLO2, etc. Measurable Goals 80%, 5.5 or above, etc.	Deployment What is your measurement instrument or process?  (Indicate type of instrument) direct, formative, internal, comparative	Results What are your current results?				Analysis of Results What did you learn from the results?	Action Taken or Improvement made What did you improve or what is your next step?	Insert Graphs or Tables of Trends (3-5 data points) Report sample or population size n = #
<b>SLO 1: Specific Discipline Knowledge</b> Students enrolled in the Accounting (CPA) Program in the BS at ZUA will demonstrate a solid foundation in the humanities, mathematics, information technology, economics, and management, along with specialized knowledge in management accounting. They will master scientific research methodologies and stay informed about the latest developments and trends in	<b>Measures 1.1</b> Students will be assessed based on the final exam in <b>801004 Principles of Accounting</b> taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office.  <b>Assessment Measures Type:</b> Direct, Formative, Internal	<b>Results of Measure 1.1</b> <b>Cycles:</b> <b>Cohort:</b> <b>Sample Size:</b> <b>Results:</b>	<b>2021-2022 Cohort 2021</b> 87 91.95%	<b>2022-2023 Cohort 2022</b> 84 98.81%	<b>2023-2024 Cohort 2023</b> 70 97.14%	<b>Analysis</b> In the 2021-2022 cycle, 91.95% of students scored at or above the Proficient level (70 points). This rate increased to 98.81% in the 2022-2023 cycle and remained strong at 97.14% in 2023-2024. All cohorts significantly exceeded the target of 80%. The high percentages suggest that the accounting curriculum effectively prepares students to grasp fundamental accounting principles, indicating that instructional methods and assessment strategies are working well.	<b>Actions Plans</b> 1. Continue utilizing the instructional strategies and assessment methods that have contributed to high student performance. Regularly review and refine these practices to ensure they remain effective.  2. Implement mechanisms for ongoing student feedback to identify areas for improvement and to gauge engagement with course material, allowing for timely adjustments to enhance learning outcomes.	<b>Trends</b> 
<b>Target 1.1</b> At least 80% of students assessed will score at or above Proficient level. The 100-point scale used is as follows: Exemplary (90-100) Superior (80-89) Proficient (70-79) Qualified (60-69) Inadequate (below 60)	<b>Measures 1.2</b> Students will be assessed based on the final exam in <b>BB718A Management</b> taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office.  <b>Assessment Measures Type:</b> Direct, Formative, Internal	<b>Results of Measure 1.2</b> <b>Cycles:</b> <b>Cohort:</b> <b>Sample Size:</b> <b>Results:</b>	<b>2021-2022 Cohort 2021</b> 88 88.64%	<b>2022-2023 Cohort 2022</b> 79 92.41%	<b>2023-2024 Cohort 2023</b> 71 88.73%	<b>Analysis</b> In the 2021-2022 cycle, 88.64% of students scored at or above the Proficient level (70 points). This performance improved to 92.41% in the 2022-2023 cycle and remained solid at 88.73% in 2023-2024. All cohorts have effectively exceeded the target of 80%. The consistent percentage of students performing well suggests that the course effectively conveys essential management principles and prepares students for practical applications in the field.	<b>Actions Plans</b> 1. Continue to implement the successful instructional methods that have yielded favorable results. Analyze what specific strategies have been effective and ensure these are utilized consistently. 2. Introduce interactive elements, such as case studies or group projects, to enhance student engagement and application of management concepts.	<b>Trends</b> 
	<b>Measures 1.3</b> Students will be assessed based on the final exam in <b>CB101B Microeconomics</b> taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office.  <b>Assessment Measures Type:</b> Direct, Formative, Internal	<b>Results of Measure 1.3</b> <b>Cycles:</b> <b>Cohort:</b> <b>Sample Size:</b> <b>Results:</b>	<b>2021-2022 Cohort 2020</b> 89 88.76%	<b>2022-2023 Cohort 2021</b> 90 86.67%	<b>2023-2024 Cohort 2022</b> 81 100.00%	<b>Analysis</b> In the 2021-2022 cycle, 88.76% of students scored at or above the Proficient level (70 points). This slightly decreased to 86.67% in the 2022-2023 cycle, yet saw a remarkable increase to 100% in the 2023-2024 cohort. The overall high percentages indicate that students are successfully mastering microeconomic principles, with the significant improvement to 100% in the latest cohort signaling a highly effective instructional approach or beneficial curriculum adjustments.	<b>Actions Plans</b> 1. Identify the successful elements from the 2023-2024 cycle that led to the perfect proficiency rate among students and ensure these practices are reinforced in future offerings of the course. 2. Develop targeted support initiatives, such as tutoring or supplemental instruction, for students in earlier cohorts who may not have reached proficiency levels, ensuring that all students can succeed and build a strong understanding of microeconomic concepts.	<b>Trends</b> 
	<b>Measures 1.4</b> Students will be assessed based on the final exam in <b>AB602A Accounting (CPA) I</b> taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office.  <b>Assessment Measures Type:</b> Direct, Summative, Internal	<b>Results of Measure 1.4</b> <b>Cycles:</b> <b>Cohort:</b> <b>Sample Size:</b> <b>Results:</b>	<b>2022-2023 Cohort 2020</b> 92 68.48%	<b>2022-2023 Cohort 2021</b> 89 67.42%	<b>2023-2024 Cohort 2022</b> 89 87.64%	<b>Analysis</b> In the 2022-2023 cycle, 68.48% of students scored at or above the Proficient level (70 points), which slightly decreased to 67.42% in the same academic year for a different cohort. However, there was a notable improvement to 87.64% in the 2023-2024 cohort. The initial cohorts did not meet the Proficient target, indicating potential challenges in either the students' understanding of the material or the effectiveness of the teaching methods. The significant increase in performance in the latest cohort suggests that improvements may have been made to either instructional strategies, curriculum content, or student support mechanisms.	<b>Actions Plans</b> 1. Conduct a detailed analysis of what changes were implemented that led to the increased proficiency rate in the 2023-2024 cohort. This may include faculty feedback, changes in curriculum, or additional student support services. 2. Develop tutoring programs, supplemental instruction, or study groups specifically aimed at improving foundational accounting knowledge, particularly for students enrolled in the course's early cohorts.	<b>Trends</b> 
<b>CPC tests</b> <b>Target 1.2</b> For the CPC Tests, at least 80% of students registered for each CPC subject must achieve an accuracy of over 80% (answering at least 24 out of 30 questions correctly).	<b>Measures 1.5</b> Students will be assessed based on the <b>CPC tests</b> in the following subjects: <b>Financial Management, Introductory Financial Accounting, Business Ethics, Strategic Management, and Intermediate Financial Accounting.</b> This assessment will be used to evaluate the basic knowledge level of students in business disciplines during the semester when the tests are administered. The tests will be conducted following the same exam regulations of the university.  <b>Assessment Measures Type:</b> Direct, Formative, <b>External, Comparative</b>	<b>Results of Measure 1.6</b> <b>Standardized CPC Tests</b> Financial Management Introductory Financial Accounting Business Ethics Strategic Management Intermediate Financial Accounting <b>Sample Size</b>  <b>Standard Deviation Analysis</b> Financial Management Introductory Financial Accounting Business Ethics Strategic Management Intermediate Financial Accounting  <b>National Benchmark</b> Financial Management Introductory Financial Accounting Business Ethics Strategic Management Intermediate Financial Accounting	<b>2020-2021</b> 32.63% 48.21% 36.20% 36.42% 41.10% <b>183</b>  8.37 7.50 9.52 9.06 8.29	<b>2021-2022</b> 68.75% 66.16% 72.68% 69.20% 76.42% <b>141</b>  6.74 6.76 8.42 6.95 6.33	<b>2022-2023</b> 48.03% 59.87% 15.00% 29.62% 64.44% <b>142</b>  7.15 6.68 7.58 7.74 8.36	<b>Analysis</b> The results from the CPC Tests across various subjects indicate significant variability in student performance, highlighting areas of both strength and concern: <b>Financial Management:</b> The percentage of students achieving over 80% accuracy improved from 32.63% in 2020-2021 to 68.75% in 2021-2022, but dropped to 48.03% in 2022-2023. <b>Introductory Financial Accounting:</b> Improvement was noted from 48.21% in 2020-2021 to 66.16% in 2021-2022, followed by a decline to 59.87% in 2022-2023. <b>Business Ethics:</b> A concerning drop was observed from 36.20% in 2020-2021 to 72.68% in 2021-2022, but it plummeted to only 15.00% in 2022-2023. <b>Strategic Management:</b> Showed a similar trend, increasing from 36.42% to 69.20%, but falling again to 29.62%. <b>Intermediate Financial Accounting:</b> Improved significantly from 41.10% to 76.42% but dropped to 64.44%—still above the 80% target but suggesting growing inconsistency. The standard deviation figures indicate variability in student performance across the years, signaling that while some students are performing well, others are struggling, particularly in subjects like Business Ethics and Strategic Management.	<b>Actions Plans</b> 1. Conduct a thorough assessment of the curriculum for each CPC subject to identify potential gaps in content delivery or misalignment with student learning needs. Special attention should be given to areas that showed significant declines in proficiency. 2. Develop and implement supplemental resources such as review sessions, workshops, or online tutorials, especially for subjects where student performance fell below expectations. This could include peer tutoring or guest lectures from industry professionals. 3. Use feedback from students regarding their test experience to identify specific areas where they feel unprepared or challenged. This can inform adjustments to the teaching methods and assessment formats used in these courses. 4. Establish a routine schedule for monitoring student performance against both internal goals and national benchmarks. This will facilitate proactive interventions rather than reactive measures, ensuring continuous improvement in student outcomes. 5. Organize professional development opportunities for faculty focusing on best practices in teaching complex subjects and utilizing effective assessment techniques. This will equip instructors to better engage students and enhance the learning environment.	<b>Distribution Analysis</b> 
							<b>Standard Deviation Analysis</b> 	
<b>SLO 2: Written Communication</b> Students enrolled in the Accounting (CPA) Program in BS at ZUA will demonstrate strong written communication skills, showcasing their ability in academic writing through their undergraduate theses.  <b>Target 2</b> The undergraduate theses are graded into three levels: A (Excellent), B (Good), and C (Satisfactory). The assessment target is that 80% or more of the theses will achieve a rating of B (Good) or above.	<b>Measures 2.1</b> Students will be assessed based on their undergraduate theses in the Accounting (CPA) Program at ZUA. The theses will be evaluated according to the Thesis Assessment Rubric, which covers criteria such as topic appropriateness, mastery of basic concepts and theories, analytical and research skills, quality of foreign language translation, correctness of design, methods, and computation, as well as clarity and presentation. This assessment will follow the academic regulations set forth by the ZUA Academic Affairs Office.  <b>Assessment Measures Type:</b> Direct, Summative, Internal	<b>Results of Measure 2.1</b> <b>Cycles:</b> <b>Cohort:</b> <b>Sample Size:</b> <b>Rubric Line Items</b> Appropriateness of Topic Mastery of Basic Concepts and Theories Analytical and Research Skills Correctness of Design, Methods, and Computation Clarity and Presentation	2021-2022 Graduates 2022 100	2022-2023 Graduates 2023 89	2023-2024 Graduates 2024 88	<b>Analysis</b> The assessment results for the Accounting (CPA) Program at ZUA reveal several strengths and areas for improvement based on the evaluation of undergraduate theses over the past three cycles. <b>Appropriateness of Topic:</b> Scores decreased from 90.00% in 2021-2022 to 81.82% in 2023-2024, indicating that students may be facing challenges in selecting relevant and impactful topics for their theses.  <b>Analytical and Research Skills:</b> This area remained stable but below the desired threshold, with scores of 77.00%, 79.78%, and 79.55%. This consistency indicates that students may require additional support in developing their analytical capabilities.	<b>Actions Plans</b> 1. Enhance Foundational Knowledge: Implement review sessions or workshops focused on key accounting theories and concepts to reinforce students' foundational understanding before they begin their thesis work. 2. Strengthen Analytical and Research Skills Training: Develop structured training programs that focus on research methodologies, data analysis techniques, and academic writing skills to elevate students' analytical capabilities. 3. Improve Clarity and Presentation Skills: Offer seminars on effective communication and presentation techniques, encouraging peer review sessions where students can practice presenting their theses and receive constructive feedback.	<b>Distribution Analysis</b> 

<p><b>SLO 3: Critical Thinking</b> Students enrolled in the Accounting (CPA) Program in the BS at ZUA will demonstrate discernible thinking and innovation capabilities, enabling them to identify, analyze, question, and evaluate phenomena and issues related to social auditing. They will be able to draw conclusions and articulate their personal insights effectively.</p> <p><b>Target 3</b> At least 80% of students assessed will score at or above Proficient level. The 100-point scale used is as follows: Exemplary (90-100) Superior (80-89) Proficient (70-79) Qualified (60-69) Inadequate (below 60)</p>	<p><b>Measures 3.1</b> Students will be assessed based on the final exam in <b>AB604A Financial Management (CPA)</b> taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office.</p> <p><b>Assessment Measures Type:</b> Direct, Summative, Internal</p>	<p><b>Results of Measure 3.1</b> <b>Cycles:</b> <b>Cohort:</b> <b>Sample Size:</b> <b>Results:</b></p> <table><tr><td>2021-2022 Cohort 2019</td><td>2022-2023 Cohort 2020</td><td>2023-2024 Cohort 2021</td></tr><tr><td>91</td><td>88</td><td>97</td></tr><tr><td>80.22%</td><td>54.55%</td><td>82.47%</td></tr></table>	2021-2022 Cohort 2019	2022-2023 Cohort 2020	2023-2024 Cohort 2021	91	88	97	80.22%	54.55%	82.47%	<p><b>Analysis</b> The assessment results for the AB604A Financial Management (CPA) course highlight significant fluctuations in student performance across the three academic cycles. The dramatic drop in the 2022-2023 cycle warrants thorough investigation, as it could reflect issues such as inadequate preparation, changes in curriculum complexity, or challenges in instructional delivery. The subsequent recovery in 2023-2024 suggests responsiveness to identified issues, but the cause of the dip must be fully understood.</p>	<p><b>Actions Plans</b> 1. Enhance Teaching Resources and Methods: Based on the findings from the root cause analysis, integrate additional teaching resources, such as supplemental instructional materials or revised lesson plans, that address areas where students struggled. 2. Provide Targeted Support for Students: Develop tutoring programs or workshops focusing on foundational concepts in financial management, ensuring that students who may struggle have access to resources that reinforce their learning.</p>	<p><b>Trends</b></p>  <table><tr><th>Cycle</th><th>Percentage</th></tr><tr><td>1</td><td>80.22%</td></tr><tr><td>2</td><td>54.55%</td></tr><tr><td>3</td><td>82.47%</td></tr></table>	Cycle	Percentage	1	80.22%	2	54.55%	3	82.47%
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<p><b>SLO 4: Problem Solving</b> Students enrolled in the Accounting (CPA) Program in BS at ZUA will demonstrate the ability to identify key issues within the field of Certified Public Accountancy, conducting comprehensive analyses and evaluations of these problems. They will possess the capability to resolve management control issues across various functions and departments, enabling them to perform in-depth analyses and research on complex issues in their field, engaging in management</p> <p><b>Target 4</b> At least 80% of students assessed will score at or above Proficient level. The 100-point scale used is as follows: Exemplary (90-100) Superior (80-89) Proficient (70-79) Qualified (60-69) Inadequate (below 60)</p>	<p><b>Measures 4.1</b> Students will be assessed based on the final exam in <b>AB605A Auditing (CPA)</b> taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office.</p> <p><b>Assessment Measures Type:</b> Direct, Summative, Internal</p>	<p><b>Results of Measure 4.1</b> <b>Cycles:</b> <b>Cohort:</b> <b>Sample Size:</b> <b>Results:</b></p> <table><tr><td>2021-2022 Cohort 2019</td><td>2022-2023 Cohort 2020</td><td>2023-2024 Cohort 2021</td></tr><tr><td>89</td><td>88</td><td>90</td></tr><tr><td>95.51%</td><td>86.36%</td><td>98.89%</td></tr></table>	2021-2022 Cohort 2019	2022-2023 Cohort 2020	2023-2024 Cohort 2021	89	88	90	95.51%	86.36%	98.89%	<p><b>Analysis</b> The assessment results for the AB605A Auditing (CPA) course reveal a notable decline in student performance over two academic years. In the 2021-2022 cycle, an impressive 95.51% of students achieved proficiency, indicating a strong grasp of auditing concepts. However, in the 2022-2023 cycle, this proficiency dropped to 86.36%, suggesting challenges either in the curriculum, teaching methods, or student engagement in the course material.</p>	<p><b>Actions Plans</b> 1. Investigate Performance Impact: Conduct surveys or focus groups with students to identify the factors contributing to the decline in performance from 2021-2022 to 2022-2023. 2. Enhance Teaching Methods: Review and adjust instructional strategies based on student feedback and performance data to better engage students in the curriculum. 3. Implement Additional Resources: Provide supplementary study materials or tutoring options to reinforce key concepts in auditing and support students struggling with the content.</p>	<p><b>Trends</b></p>  <table><tr><th>Cycle</th><th>Percentage</th></tr><tr><td>1</td><td>95.51%</td></tr><tr><td>2</td><td>86.36%</td></tr><tr><td>3</td><td>98.89%</td></tr></table>	Cycle	Percentage	1	95.51%	2	86.36%	3	98.89%
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<p><b>SLO 5: Technology</b> Students enrolled in the Accounting (CPA) Program in BS at ZUA will demonstrate the ability to effectively apply mathematical knowledge, statistical methods, and information technology tools to solve practical problems</p> <p><b>Target 5</b> At least 80% of students assessed will score at or above Proficient level. The 100-point scale used is as follows:</p>	<p><b>Measures 5.1</b> Students will be assessed based on the final exam in <b>JB004B Python Programming</b>, which will enable them to utilize technology for data analysis and processing as taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office.</p> <p><b>Assessment Measures Type:</b> Direct, Summative, Internal</p>	<p><b>Results of Measure 5.1</b> <b>Cycles:</b> <b>Cohort:</b> <b>Sample Size:</b> <b>Results:</b></p> <table><tr><td>2021-2022 Cohort 2021</td><td>2022-2023 Cohort 2022</td><td>2023-2024 Cohort 2023</td></tr><tr><td>87</td><td>80</td><td>72</td></tr><tr><td>85.06%</td><td>98.75%</td><td>98.61%</td></tr></table>	2021-2022 Cohort 2021	2022-2023 Cohort 2022	2023-2024 Cohort 2023	87	80	72	85.06%	98.75%	98.61%	<p><b>Analysis</b> The assessment results for the JB004B Python Programming course indicate a significant improvement in student performance across three academic years. In the 2021-2022 cycle, 85.06% of students achieved proficiency, demonstrating a solid foundation in Python programming. This performance dramatically increased to 98.75% in 2022-2023, highlighting the effectiveness of the teaching approach or student engagement. The following year, 2023-2024, showed a slight decrease to 98.61%, but this level of proficiency remains exceptionally high.</p>	<p><b>Actions Plans</b> 1. Review Teaching Strategies: Analyze and identify the successful teaching methods utilized in 2022-2023 to ensure they are consistently applied in future courses. 2. Maintain Student Engagement: Continue to foster an engaging learning environment that motivates students and supports their understanding of Python programming concepts. 3. Enhance Resource Availability: Provide additional learning resources, such as online tutorials or coding exercises, to reinforce programming skills and sustain high performance levels among students.</p>	<p><b>Trends</b></p>  <table><tr><th>Cycle</th><th>Percentage</th></tr><tr><td>1</td><td>85.06%</td></tr><tr><td>2</td><td>98.75%</td></tr><tr><td>3</td><td>98.61%</td></tr></table>	Cycle	Percentage	1	85.06%	2	98.75%	3	98.61%
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<p><b>SLO 6: Global Perspective</b> Students enrolled in the Accounting (CPA) Program in BS at ZUA will demonstrate an international perspective and understanding, staying informed about international corporate management trends, paying attention to global issues, and understanding and respecting the differences and diversity of various cultures around the world.</p> <p><b>Target 6</b> At least 80% of students assessed will score at or above Proficient level. The 100-point scale used is as follows:</p>	<p><b>Measures 6.1</b> Students will be assessed based on the final exam in <b>CB102B Macroeconomics</b>, taught by the assigned instructor for the students enrolled during the semester when the course is assigned, following the schedule in the online management system under the administration of the ZUA Academic Affairs Office.</p> <p><b>Assessment Measures Type:</b> Direct, Summative, Internal</p>	<p><b>Results of Measure 6.1</b> <b>Cycles:</b> <b>Cohort:</b> <b>Sample Size:</b> <b>Results:</b></p> <table><tr><td>2021-2022 Cohort 2020</td><td>2022-2023 Cohort 2021</td><td>2023-2024 Cohort 2022</td></tr><tr><td>88</td><td>92</td><td>82</td></tr><tr><td>80.68%</td><td>89.13%</td><td>86.59%</td></tr></table>	2021-2022 Cohort 2020	2022-2023 Cohort 2021	2023-2024 Cohort 2022	88	92	82	80.68%	89.13%	86.59%	<p><b>Analysis</b> The assessment results for Measure 6.1 regarding students' global perspective in the Accounting (CPA) Program reveal a notable trend in proficiency over three academic years. In the 2021-2022 cycle, 80.68% of students demonstrated an understanding of international corporate management trends and cultural diversity, which indicates a foundational awareness. This percentage increased significantly to 89.13% in 2022-2023, suggesting improved teaching effectiveness or student engagement with global issues. In 2023-2024, the results decreased slightly to 86.59%, yet the proficiency remains commendable and indicates a solid grasp of the necessary global</p>	<p><b>Actions Plans</b> 1. Enhance Curriculum Focus: Incorporate additional content on international management trends and cultural diversity in the course syllabus to strengthen students' global perspective. 2. Foster Global Awareness: Implement initiatives such as guest lectures or workshops with experts in international business to enrich students' understanding of global issues and practices. 3. Monitor Student Engagement: Gather feedback from students regarding their interest and engagement with the material related to global perspectives and make adjustments to course delivery accordingly.</p>	<p><b>Trends</b></p>  <table><tr><th>Cycle</th><th>Percentage</th></tr><tr><td>1</td><td>80.68%</td></tr><tr><td>2</td><td>89.13%</td></tr><tr><td>3</td><td>86.59%</td></tr></table>	Cycle	Percentage	1	80.68%	2	89.13%	3	86.59%
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