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Program Review

**(HLC Criterion 4.A.1)**

Self-Study Template

Revised Fall 2022

Academic unit: Accountancy\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ College: Barton School of Business

Date of last university/KBOR review 2018

Date of last accreditation report (if relevant) February 2022

List all degrees described in this report (add lines as necessary)

Degree: BBA Accounting\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ CIP\* code: 52 0301

Degree: Master of Accountancy\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ CIP\* code: 52-0301

Degree: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ CIP\* code: \_\_\_\_\_\_\_\_\_\_\_\_

Degree: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ CIP\* code: \_\_\_\_\_\_\_\_\_\_\_\_

\*To look up, go to: Classification of Instructional Programs Website, <http://nces.ed.gov/ipeds/cipcode/Default.aspx?y=55>

Certificate (s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Summary Statement (optional):

**Signature Page**

**Faculty of the academic unit review** (add lines as necessary)

***(If interdisciplinary, please list the core teaching faculty and department name if external to the academic unit)***

***Please note that the signatures indicate that each faculty has read the self-study template and agreed (by consensus) to its contents.***

|  |  |  |  |
| --- | --- | --- | --- |
| **Name of Faculty Member****(List department –if external to unit)** | **Signature of Faculty Member** | **Tenure or Non-Tenure Track** | **Faculty Contribution to Review**I had the opportunity to contribute to this PR document. |
| Michael Flores | Michael Flores | [ ]  Tenure Track[x]  Non-tenure track | [x]  Yes [ ]  No  |
| Michael Imhof | Michael Imhof | [x]  Tenure Track[ ]  Non-tenure track | [x]  Yes [ ]  No  |
| Patricia O’Sullivan | Patricia O’Sullivan | [ ]  Tenure Track[x]  Non-tenure track | [x]  Yes [ ]  No  |
| Christine Porter | Christine Porter | [x]  Tenure Track[ ]  Non-tenure track | [x]  Yes [ ]  No  |
| Jeffrey Quirin | Jeffrey Quirin | [x]  Tenure Track[ ]  Non-tenure track | [x]  Yes [ ]  No  |
| Atul Rai | Atul Rai | [x]  Tenure Track[ ]  Non-tenure track | [x]  Yes [ ]  No  |
| Laura Zellers | Laura Zellers | [ ]  Tenure Track[x]  Non-tenure track | [x]  Yes [ ]  No  |
|  |  | [ ]  Tenure Track[ ]  Non-tenure track | [ ]  Yes [ ]  No  |
|  |  | [ ]  Tenure Track[ ]  Non-tenure track | [ ]  Yes [ ]  No  |
|  |  | [ ]  Tenure Track[ ]  Non-tenure track | [ ]  Yes [ ]  No  |
|  |  | [ ]  Tenure Track[ ]  Non-tenure track | [ ]  Yes [ ]  No  |
|  |  | [ ]  Tenure Track[ ]  Non-tenure track | [ ]  Yes [ ]  No  |

Submitted by: Christine Porter, Director School of Accountancy Date 4/3/2023

(Name and title) (Date)

**Signature Page**

## Academic Dean Review:

Check all that apply:

* **X** I have reviewed this document.
* **X** I have had the opportunity to discuss this review with the program and/or department chair.
* **X** Attached letter of review (required)

Submitted by: **Larisa Genin, Dean** Date **10/10/23**

 (Name and title) (Date)

## Graduate Dean Review:

Check all that apply:

* I have reviewed this document.
* I have had the opportunity to discuss this review with the academic college dean.
* Optional, letter attached to provide additional comment/information needed

Submitted by: Date

(Name and title) (Date)

In yellow highlighted areas, data will be provided

## Part 1: Departmental Purpose, Relationship to the University Mission and Strategic Plan (HLC Criterion 1)

The mission of Wichita State University is to be an essential ***educational, cultural and economic driver*** for Kansas and the greater public good.

## Overall Program Description: Provide an overall description of the program(s) offered. Include any significant changes made since the last review.

The School of Accountancy (SOA) is one of five academic units within the W. Frank Barton School of Business. It is the only AACSB-accredited accounting program in the southern Kansas region. With the University of Kansas and Kansas State University, the School is one of only three AACSB-accredited accounting programs in Kansas. The School offers both undergraduate and graduate degree programs. Currently, about 357 students are declared accounting undergraduate majors. Approximately 28 students are enrolled in the graduate accounting program. Beyond the core curriculum required of all Barton School students, the undergraduate accounting program required twenty-seven (27) hours of accounting courses. The Graduate program requires fifteen (15) hours of graduate accounting coursework and the option to take an additional six (6) hours of accounting electives. To help support experiential learning, students in both programs are allowed to take one three-hour Internship class as an elective. Last year, the school awarded eighty-nine (89) undergraduate accounting degrees and fifteen (15) graduate accounting degrees.

Change: The accounting profession is constantly evolving, and the current environment is no different. A contemporary topic of huge significance in the profession and the CPA exam is that of accounting data analytics - a highly technical, specialized skill. Accordingly, our curriculuum was modified to reflect this important development. ACCT 580, Data Analytics for Accountants, was added to the undergraduate curriculum and ACCT 860, Advanced Accounting Systems, was changed to Advanced Data Analytics for Accountants in the graduate program. These changes put WSU in compliance with imminent changes coming to the CPA exam. The CPA Evolution Initiative of the National Association of State Boards of Accountancy called for program curriculum updates nationwide, specifically in the area of Accounting Data Analytics.

## Program Purpose Statement: Provide the program purpose statement (formerly Mission statement)

(If more than one program, list each purpose statement):

 To encourage tomorrow’s accounting leaders to commit to the betterment of society.

Building upon Wichita State University and the Barton School’s focus on applied and experiential learning, we prepare our graduates using practical accounting experiences. Through our focus on professional development, we inspire our students to become self-directed learners to cope with ever-evolving market demands.

## Relationship to University Mission: What is the role of the Program(s) and its relationship to the University mission – specifically looking at how the program is an educational driver, cultural driver, and/or economic driver:

The School of Accountancy seeks to further the University mission by supporting economic growth in the region through research, outreach and knowledge transfer. Our values are designed to advance an entrepreneurial spirit by fostering the development of critical thinking, innovation, integrity and intellectual curiosity. The School strives to be student-centered and closely engaged with the business community.

## **University Strategic Plan:** How does the Program support the university strategic plan?(https://www.wichita.edu/about/strategic\_plan/index.php)

|  |  |  |
| --- | --- | --- |
| **WSU Goal** |  | **SOA Goal/Strategy** |
| *Student Centeredness* |   | SOA Traditions; Undergraduate Curriculum Development; Graduate Curriculum Development; Living Curriculum; SOA Mentoring; Tutoring Programs; Online Course Quality |
|  |
|  |
| *Research and Scholarship* |  | Faculty Quality Assurance; Scholarly Research Inventives |
| *Campus Culture* |  | Onboarding Routines; SOA Traditions; SOA Brand |
| *Inclusive Excellence* |  | SOA Traditions; VITA; Accounting Club |
| *Partnerships and Engagement* |  | SOA Brand Development; SOA Distinguished Alumni; AA Conference; Living Curriculum; VITA; SOA Mentoring; Beta Alpha Psi engagement |
|   |

In 2022, to accomplish our mission and pursue our vision, we developed a new strategic plan. This strategic planning process followed that of the Barton School of Business (Bloom Plan). The Bloom plan was designed in alignment with WSU’s university level strategic plan and our School of Accountancy (SOA) strategic specifically aligns with the Barton Bloom Plan. See the table below for specific initiatives that support WSU university strategic plan goals. (Also, please see pg. 13 of Appendix 1 (separate attachment))

# Part 2: Faculty Quality and Productivity as a Factor of Program Quality

*The quality of the program/certificate as assessed by the strengths, productivity, and qualifications of the faculty in terms of teaching, scholarly/creative activity, and service. (Refer to instructions in the WSU Program Review Instructions for more information on completing this section.* *Tables 4 (Instructional FTE), 6 (Program Majors) and 7 (Degree Production) from OPA can be used to help with this section.)* **(HLC Assurance B.2.c; HLC Criterion 3.B item 4 and HLC Criterion 3.C)**

1. **Workload policy:** What is the workload policy for this program? Provide the policy as a PDF in the appendices of this program review with a direct hyperlink to the document. Departments can provide a workload distribution table (in the appendices)or additional narrative, as appropriate.

Please see Appendix 2 for the workload policy that existed during the period covered by this self-study (2018-21). Since then, the workload policy has changed.

B. **Teaching and Service:** Briefly explain the standards in place in the college/department for the evaluation of the faculty for teaching and service activity. Provide narrative to represent the teaching and service for the faculty within the program. Please add a table/visual as appropriate in the appendices.

The school of accountancy maintains high teaching standards to prepare our students for their intended careers in accounting. We focus on providing high quality instruction while incorporating applied learning into the classroom. The school of accountancy five year rolling average of full time employees for 2016-2020 was 10.2. This is comprised of 6.0 tenure eligible faculty, 3.9 non-tenure eligible faculty and 0.3 lecturers. (Please note that in 2021-2022, 3 full time Accounting faculty left the University (2 tenure eligible and 1 non-tenure eligible). Faculty in our programs either carry a 2/2 load (Tenured and Probationary Faculty) or a 4/4 load (Non-Tenure Track Faculty). The rolling average of program majors for the same period was 458 (comprised of 49 freshman, 68 sophomores, 102 juniors, 210 seniors, and 28 masters students). Total majors has been on the decline in recent years (6% decline in total majors from 2019 to 2020) – this is in line with nation wide trends in the accounting major. The CPA Journal states “undergraduate enrollment declined 4.7% from spring 2021–spring 2022, which follows a 4.9% decline from spring 2020–spring 2021. Thus, the enrollment of undergraduate students has now fallen 9.4% in two years, or nearly 1.4 million students since the COVID-19 pandemic started (i.e., spring 2020–spring 2022), and 2.6 million students over the past decade” (See https://www.cpajournal.com/2022/11/14/an-update-on-the-future-of-accounting-education/) . Our department continues to maintain a significant number of students with a small faculty size. Degree production has remained fairly consistent since the last review (3% decline from most recent 5 year rolling average). Degree production at the undergraduate level averaged 94 while graduate degree output averaged 12 (5 year rolling average 2017-2021). See Appendix 2 for Teaching and Service Tables.

The faculty in the School of Accountancy also perform various service duties at university, college, department, and community levels. Within the School of Accountancy, we have two service responsibilities that carry a significant amount of responsibility, time, and energy: Beta Alpha Psi Advisor and the Accounting and Auditing Conference Coordinator.

Our Beta Alpha Psi (BAP) chapter has excelled in preparing our students for the workplace. The chapter has weekly meetings during the school year with professionals. The chapter also travels to and participates in regional and annual meetings. BAP sponsors “Meet the Firms” twice a year. The number of firms who attend “Meet the Firms” has more than doubled in the last five years, with over thirty (30) firms in attendance. The chapter has consistently maintained a “superior” status.

Outside of the School of Accountancy, our faculty provide a significant amount of service by serving on the Faculty Affairs Committee, Assessment of Learning Committee, Strategic Planning Committee, Undergraduate Programs Committee, Graduate Programs Committee, and Barton Schoolarship Committee among others at the college level. At the university level, our faculty have served on the University Libraries Committee, Faculty Evaluation Alignment Committee, Honors College Committee, University Senate, Faculty Affairs Committee, and Koch Scholars among others.

Following WSU Policy 4.31 - Faculty Evaluation, SOA faculty members’ teaching and service activities are evaluated every year within the SOA and by the Barton School dean. During the period covered by this self-study (2018-21), the Barton School required each faculty member to submit the results of a teaching evaluation (i.e., SPTE results) for each class they taught. These results, and evidence of teaching innovation and activities provided by faculty members, were used to evaluate teaching. For service, each year faculty members provided descriptions of their institutional service (e.g., college and university service), community service (e.g., support for non-profit organizations and Wichita area businesses), and professional service (e.g., professional conference work and unpaid consulting).

C. **Research and Creative Activity**: Briefly explain the standards in place in the college/department for the evaluation of the faculty research/scholarship/creative activity. ***If an interdisciplinary program, please report on the program where faculty research has been recorded and provide narrative related to productivity.***

The School of Accountancy does not provide for quantifiable collective standards with regard to scholarship expectations. Numerous factors enter into the determination of the caliber of scholarly activity. Various combinations of these factors produce similar outcomes, making a concise numerical guideline impossible and meaningless. The School maintains its commitment to publishing in high quality academic and practitioner research journals. The School follows the Barton School’s standards for the definition of a scholarly academic (SA) faculty member. Four of the seven full-time School of Accountancy faculty are in the SA category. This includes all tenure-track faculty.

Following WSU Policy 4.31 - Faculty Evaluation, these faculty members’ research and creative activities are evaluated every year within their department and by the Barton School dean. During the period covered by this self-study (2018-21), the Barton School required each faculty member to provide evidence of the articles, books, and book chapters they published. They could also provide evidence of research conference presentations they made, research grants they received, research reports they wrote, patents and trademarks they received, research software they developed, and other research they created. In accordance with the faculty qualifications guidelines the Barton School established as part of its accreditation by the Association to Advance Collegiate Schools of Business (AACSB), faculty members’ past research was evaluated each year and faculty members were classified into one of five research-based categories. Because faculty members differed in their research category, the expectations for the amount of time they dedicated to research varied. For example, faculty members who did not have research-based doctoral degree were generally not expected to publish research. Each faculty member’s annual research evaluation, therefore, was based on their role.

**Complete the table below for the faculty who support the program (all faculty who signed or should have signed the coversheet). Edit the table as needed to meet the departmental needs to represent Research & Creative Activity.**

|  |  |  |
| --- | --- | --- |
| **2018-22 Participating Faculty#**  | **Years employed during review cycle**  | **2018-22 Intellectual Contributions**  |
| **Peer-reviewed Journal Articles**  | **Additional Peer- or Editorial-Reviewed Intellectual Contributions**  | **All Other Intellectual Contributions**  | **Total**  |
| Jeff Bryant+  | 2018-20  | 2  | 0  | 0  | 2  |
| Paul Harrison+ | 2018-20  | 0  | 0  | 0  | 0  |
| Mike Flores  | 2018-22  | 0  | 0  | 0  | 0  |
| Michael Imhof  | 2018-22  | 6  | 7  | 2  | 15  |
| Gregory Merrill+  | 2021-22  | 2  | 4  | 0  | 6  |
| Pat O’Sullivan  | 2018-22  | 0  | 0  | 0  | 0  |
| Christine Porter+  | 2018-22  | 5  | 2  | 0  | 7  |
| Jeffery Quirin  | 2018-22  | 4  | 0  | 0  | 4  |
| Atul Rai  | 2018-22  | 2  | 2  | 2  | 6  |
| Kurt Reding  | 2018-21  | 0  | 0  | 0  | 0  |
| Laura Zellers  | 2018-22  | 0  | 0  | 0  | 0  |
| **Total**  |   | **21**  | **15**  | **4**  | **40**  |

 +Administrator

D. **Assessment of Faculty/Staff Productivity**:Provide a brief assessment of the quality of the faculty/staff using the data from the **narrative and table(s)** above. Include details related to productivity of the faculty including teaching, scholarship/research and creative activity, and services. (i.e., some departments may have a few faculty producing the majority of the scholarship, service, efforts to recruit/retain faculty, departmental succession plans, etc.)

In the School of Accountancy, we have high quality hard working teachers, researchers, and service providers. During the review window, our faculty published 21 articles in peer reviewed journals. This represents a stellar period of research for our tenure-eligible faculty. During the five-year review period Michael Imhof published three (3) A and two (2) A\* articles based upon the quality designations of the Australian Business Dean’s Council ratings. As a measure of impact, three (3) of the articles have more than ten (10) citations placing them on Googles i10 list. Another faculty member, Christine Porter, also published an A and an A\* article during the review period. One of those articles has nine (9) citations, it will be on the i10 list soon as well.

Our teaching delivers high quality industry relevant content to prepare students for their intended careers. Several accounting teaching awards have recognized excellence among the faculty. In 2022, Laura Zellers was awarded the WSU Excellence in Online Teaching Award. Michael Flores is the only instructor in the Barton School to ever receive all three of the university teaching awards.

All faculty, no matter their position, participate in service at all levels.

# Part 3: Academic Program(s) and Emphasis

*Analyze the quality of the program as assessed by its curriculum and impact on students for each program (if more than one). Attach updated program assessment plan(s) as an appendix (refer to instructions in the WSU Program Review document for more information).*

## Undergraduate programs:

1. Please review Table 8 provided by the Office of Planning and Analysis. Is the program ACT at admission below 20 (triggered by KBOR defined Minima)? [ ]  Yes [x]  No

## Graduate programs:

1. Please review Table 9 provided by the Office of Planning and Analysis. Is the program GPA below the university average at admission? [ ]  Yes [x]  No

## C. Accreditation status: (HLC Assurance A.7 item a-c; HLC Criterion 4.A. item 5)

## If accreditation is previously noted, please add:

1. Name of accrediting body: Association to Advance Collegiate Schools of Business
2. Add in appendix, latest review from accrediting body (letter of confirmation) and hyperlink to this letter

Please see Appendix 3 – no hyperlink is available

1. Current accreditation status: Accredited
2. Next Review Date: 4/16/2023 then Spring 2028
3. Commendations and concerns from the last review that program is addressing for continuous improvement:
* The School of Accountancy should continue to implement the 2019-2024 Strategic Plan. The school should systematically evaluate and document its progress toward mission and strategic priorities fulfillment.
* Continue to monitor AOL processes to produce a portfolio of documented improvements and review those results with faculty and advisory board members.
* Continue developing mature and informed learning strategies for their accounting graduates.

## D. Assessment of Learning Outcomes (HLC Criterion 4.B. items 1-3)

1. Complete the table below with program-level data. Identify the principal learning outcomes (i.e., with what skills does the Program expect students to graduate) and provide aggregate data on how students are meeting those outcomes

*Add an appendix to provide more explanation/details as needed. (If specialty accreditation has been conferred within 18 months of this process, programs can append the information from the accreditation document to this self-study and cite, with page number, the appropriate information. If specialty accreditation has not been affirmed within 18 months, please complete the table or submit an updated version of the accreditation information. If not accredited, please complete the table below.)*

The School of Accountancy recently underwent AACSB Accreditation (visit date: 4/16/2023-4/18/2023). As such, the CIR report prepared for the purpose of accreditation documents in great detail learning outcomes, assessment types and tools, criteria, results and analysis. The School of Accountancy CIR report is included as Appendix 1. Please see Section SA4.3 (pages 31-37) for a detailed discussion of our Assurance of Learning (AOL) process, tools, and procedures. Section SA4.3.3 provides the learning goals (i.e. outcomes) for both the accounting undergraduate and accounting graduate programs. Additionally, in Section SA4.3.3, the measurement tools and results are conferred. Based on our results, feedback was incorporated to “close the loop” (see Table 7 of the CIR report on pg. 36-37). Course specific objectives and evaluation rubrics are provided for each learning goal in Appendices I – M of the CIR report and assessment results are provided in Appendices N – O in the CIR report.

Table 3 Student Learning Outcomes Comparison

|  |
| --- |
| **Aggregate data supporting student success, by year, for the last four years (e.g., capstone, licensing/certification exam pass-rates)**  |
| Year | N | Name of Exam | Program Result | National Comparison± |
| 2015-2019 | 298 | CPA Exam |  51% | 51.9% |

1. Provide an analysis and evaluation of the data by learner outcome with proposed actions based on the results listed in the section D tables above. Data should relate to the goals and objectives of the program as listed above.

For the five (5) year period 2015-2019 (the most recent year of NASBA data) we graduated 529 students and 298 sat for the CPA exam for the first time (56%). Of those students sitting for the exam, 157 passed (51%). This represents a solid performance by our students on the CPA exam in line with the national average performance. For additional analysis, refer to SA4.3.3 and related appendices of the School of Accountancy CIR report (Appendix 3).

## E. Assessment of Student Satisfaction (HLC Criterion 4.B item 1-3)

1. Use OPA Table 10 to provide analysis and evaluation using student majors’ satisfaction (e.g., exit surveys from the Office of Planning and Analysis), capstone results, licensing or certification examination results (if applicable), employer surveys or other such data that indicate student satisfaction with the program and whether students are learning the curriculum (for learner outcomes, data should relate to the outcomes of the program as listed in section D tables above) to illustrate student satisfaction with the program and perceptions of program value.

In general, students are satisfied with the education they receive from the School. The last rolling five-year average of percentage of students satisfied with the undergraduate accounting program is 86.4% satisfied or very satisfied (compared to 82.9% for the Barton School of Business overall and 81.9% of all students at WSU). Graduate accounting students are especially pleased. 89.7% of students in the MAcc program feel satisfied or very satisfied with the graduate program. This compares favorably to 82.1% for graduate students in the Barton School of Business and 84.6% of all graduate students at WSU. From a student perspective, the School of Accountancy does a commendable job of fulfilling their needs.

## F. General Education (HLC Criterion 3.B items 1-3)

General Education Course Requirements: <https://www.wichita.edu/academics/generaleducation/>

Assessing General Education: <https://www.wichita.edu/academics/generaleducation/genedassessment.php>

1. Does the program support the university's General Education program? [ ]  Yes [x]  No
2. Does the program support one of the foundation courses as outlined within the General Education Course Requirements (link above)? [ ]  Yes [x]  No
3. Does the program support one of the general education courses outside of the 12 hours of foundation courses as outlined within the General Education Course Requirements (link above)? [ ]  Yes [x]  No

## G. Concurrent Enrollment (HLC Criterion 3.A item 3; and 4.A item 4)

## 7. Does the program offer concurrent enrollment courses? [ ]  Yes [x] No

If yes, provide the assessment of such courses over the last four years (disaggregated by each year) that assures grading standards (e.g., papers, portfolios, quizzes, labs, etc.) course management, instructional delivery, and content meet or exceed those in regular on-campus sections.

If no, skip to the next question.

## H. Credit Hours Definition (HLC Assumed Practice B)

8. Does the Program assign credit hours to courses according to Wichita State University Policy 2.18? [x]  Yes [ ] No

If no, provide an explanation.

## I. Overall Assessment of Program (HLC Criterion 3.A, 3.B, 4.A, 4.B)

1. Define the overall quality of the academic program based on the above information and other information collected by the program, including outstanding student work (e.g., outstanding scholarship, inductions into honor organizations, publications, special awards, academic scholarships, student recruitment and retention).

The School of Accountancy provides high quality programs at the undergraduate and graduate levels. Our faculty are top-notch. All tenure track and tenured professors continue to build a solid research record. In addition, the School of Accountancy is home to a number of award-winning teachers. Many accounting professors have received recognition as the Undergraduate and/or Graduate Instructor of the Year in the Barton School. School of Accountancy faculty are committed to student learning and to staying closely connected with the professional community in order to improve students’ classroom experience.

Our students are sought by major employers in the Wichita area. As described previously, our students perform well on certification exams. Several factors in addition to a rigorous classroom educational experience contribute to this. We have a very active chapter of Beta Alpha Psi. Weekly meetings provide students with the opportunity to network with professionals and develop strategies for obtaining a job and a successful career, as well as establishing mentoring relationships. Additionally, we have a newly instituted FORVIS Accounting Success Academy which is a tutoring/coaching program committed to the success of our students in the classroom. The School is also dedicated to providing applied learning experiences for students. Many local employers work with us to give students internship and co-op opportunities for real-world accounting experience. From a faculty and student standpoint, the quality of our programs is very strong.

# Part 4: Enrollment Management (HLC Criterion 4.C. items 1-4)

Refer to student need and demand using the data from OPA Tables 11-15 from the Office of Planning and Analysis to complete this section.

List any triggered programs with reason (majors/faculty/graduates).

a)

b)

c)

# Student Need and Employer Demand (HLC Criterion 4.A)

*Analyze the student need and employer demand for the program/certificate. Complete the table for each program if appropriate (refer to instructions in the WSU Program Review document for more information on completing this section).*

### Complete the table below.

|  |
| --- |
| Table 4 Employment of Majors  |
| Program Name  | Avg.Salary | EmploymentIn state (%) | Employmentin the field (%) | Employment related to the field (%) | Employment outside the field (%) | Pursuing graduate or professional education (N) | Projected growth from BLS\*\*  |
| Accountants and Auditors - UG | $47,470 | 88.9% | 81.5% | 18.5% | 1.8% | 2.6% | 6% |
| Accountants and Auditors - G | $58,146 | 93.8% | 80% | 13.3% | 6.7% | 0% | 6% |

\* <https://ksdegreestats.org/program_search.jsp> and U.S. Bureau of Labor Statistics Website: <http://www.bls.gov/oco/> are good resources to view job outlook data and salary information (if the Program has information available from professional associations or alumni surveys, enter that data).

1. Provide an explanation of the most common types of positions, in terms of employment graduates can expect to find. Programs that are triggered for graduates or majors should get particular attention.

Most graduates from the School of Accountancy find jobs in the accounting field and remain in the Wichita area. Therefore, meeting the needs of local employers is critical to the ongoing success of the School and its students. That’s one reason we emphasize a close faculty relationship with our advisory board and the Wichita business community. The top accounting graduates from WSU are primarily employed by regional and local CPA firms, and Koch Industries. Many other employers with accounting/finance departments also hire our graduates. Discussions with local employers indicate continued strong demand for accounting majors in the marketplace.

2. Summarize the available data within the table. Race/ethnicity data will be provided for the majors in each level program. Use the narrative to reflect on the data and address:

* + 1. The student need for the CIP degree using the data from the table as appropriate.
		2. Employment demand for students. For each program cite placement data including positions secured, starting salaries, proportion of graduates placed at graduation.
		3. Provide information on alumni or employer surveys about placement, salary, needs, etc. for the different program levels.
		4. Number or percentage of graduates who go on to enroll in graduate degree programs.

According to WSU exit survey data, 82.6% of 2021 Bachelor Accounting graduates were employed when they completed the exit survey. Of those who were employed, 97.4% found employment in a field related to accounting; and according to ksdegreestats.org, the graduates received a compensation of $47,470 in the year they graduated. In terms of employment opportunities, according to the Bureau of Labor Statistics, the population of accountants and auditors is expected to grow 6% from 2021 to 2031 (as fast as average). Lastly, according the the 2021 WSU exit survey, few Accounting students indicated they had been accepted to graduate or professional school at the time they completed the survey.

# B. Recruitment and Retention (HLC Criterion 4.C)

## 3. Briefly describe how the department and faculty have engaged in undergraduate strategic enrollment management to support the Strategic Enrollment goals of the university including recruitment and retention activities and provide an assessment of successes, challenges, and deficiencies with those activities.

## Starting in 2021, an online pathway was added to the Accounting undergraduate degree program. Students who are accounting majors are now able to achieve their degree through in-person classes, online classes, or a mix of the two modalities. Providing an online pathway enabled students who cannot travel to a campus to take classes, and helped retain students whose life circumstances change such that they cannot no longer travel to campus. For most classes, the online modality is more popular among students than the in-person classes.

## Additionally, the School of Accountancy underwent a significant hiring process to bring in high quality, area specific tenure track faculty members. We have hired 2 highly qualified individuals specializing in tax and systems/data analytics (starting at WSU in August 2023). Both of these areas have been taught by adjunct professors for many years. By bringing in full time tenure track specialists, we expect the quality of courses in these areas to increase significinatly. Additionally, data analytics is an emerging “hot spot” in the accounting profession. The data analytics new hire will bring background and expertise in this area unlike any we’ve had before. This will benefit the students greatly and equip them with the best knowledge to enter their respective careers after departing our program(s).

## Ultimately, the accounting degree is a rigorous program and requires dedicated students capable of completing it. We depend upon highly qualified students willing to meet the challenge of choosing the School of Accountancy for their higher education. Our success may depend upon our ability to attract more high quality students, not necessarily just more students.

4. Briefly describe how the department and faculty have engaged in graduate strategic enrollment management (G-PIPER Graduate Program Investment Plan for Enrollment and Research) including recruitment and retention activities and provide an assessment of successes, challenges, and deficiencies with those activities.

## All MAcc courses are taught by experts in their fields: either PhDs, or faculty holding appropriate course content certifications. This ensures that all required courses add value to the student immediately and provide critical technical information that will be tested on the CPA exam or help students immediately in their current positions. The CPA exam is also going through a period of transition, modifying the exam requirements. The School faculty has been closely monitoring these developments. As a result of these exam changes, Acct 860 Advanced Data Analytics was added to the graduate curriculum. This ensures that our graduates have had the necessary technical background to be able to sit for the CPA exam.

## 5. a.) What is the current number of majors within the program for each of the academic years since the last review? b.) What is the number of graduates for each of the academic years since the last review? c.) Also address student enrollment, degree production, and employment outcomes for URM students.

Discussion items to consider:

* Average time from admission to graduation. (NISS Recommendation)
* Retention and completion rates. (NISS Recommendation)
* Enrollment, retention, and completion rates by race/ethnicity. (NISS Recommendation)
* Addressing DFW courses in program/department as identified in WSU Reporting (OPA-0008 At Risk Report)
* Accounting Headcount (Fall)

2018 – 454 (47G) 2019 – 386 (30G) 2020 – 359 (29G) 2021 – 336 (28G)

* Graduations - 2018 – 120 (110 UG 10G) 2019 – 108 (90 UG 18 G) 2020 – 97 (86 UG 11G) 2021 – 94 (77 UG 17 G)
* Accounting enrollments have been declining over the review window. This is in line with trends at other universities in Kansas as well as across the country (and even in the UK as well). Some of this decline can likely be attributed to the pandemic and to demographic trends that have led to a drop in the number of college students as a whole. Other factors include increased costs of higher education and a wider array of job options for students. Further hindering our enrollments are the 2+2 articulation agreements with community colleges and technical schools. While these can be beneficial to students, they can affect our department in decreased enrollments. The market for accounting students locally in Wichita is very unique and, currently, very strong. Students coming out of our programs with accounting degrees are in a position to make a sturdy salary and have job security. As the economy changes, these factors will once again become a top priority for students.

# C. Program and Faculty Service (HLC Criterion 3.C)

*Analyze the service the Program/certificate provides to the* ***discipline, other programs at the University, and beyond****. Complete for each program if appropriate**.*  ***Data tables 1, 2, 3 and 5a, b and c provided by the Office of Planning Analysis (covering SCH by FY and fall census day, instructional faculty; instructional FTE employed; program majors; and degree production) can be used to partially address this section.***  *(Refer to instructions in the WSU Program Review document for more information on completing this section).* Brief assessment can be provided quantitative and/or qualitative.

## 6. Provide a brief assessment of the service the Program provides using SCH by majors and non-majors.

## According to WSU’s records, there were 2,716 student credit hours offered by the department in 2020. Of these hours, 1,417 were completed by Program UG majors and 141 were completed by Program GR majors.

## 7. Provide a brief assessment of the service the Program/certificate provides to other university programs.

In addition to accounting majors, the School provides support to the Barton School of Business. All business majors are required to take Acct 210, Principles of Financial Accounting and Acct 220, Principles of Managerial Accounting. The WSU chapter of Beta Alpha Psi (the honors accounting student organization) is open to and actively recruits members from finance and MIS majors within the Business School.

Apart from teaching classes, School of Accountancy faculty consistently contribute service to the Barton School of Business. Further, our faculty have regularly served on the faculty senate, faculty senate committees, the University tenure and promotion committee, and as fellows for student retention initiatives.

## 8. Provide a brief assessment of the service the Program/Certificate provides to the institution and beyond.

## The Barton School has developed 2+2 articulation agreements with community colleges and technical schools in Kansas and other states. These agreements generally allow students from community colleges and technical schools to transfer to WSU and pursue a bachelor's degree in any business major. Many accounting majors take the first two introductory accounting courses outside of WSU.

9. Provide a brief assessment of SCH workload of the service the Program/Certificate provides through interdisciplinary opportunities (cross list, team teach, etc.)

N/A

10. Provide a brief assessment of SCH workload of the service the Program/Certificate (e.g. badges, microcredentials, industry credentials) provides to the institution and beyond.

N/A

## **Part 5 Summary and Recommendations: (HLC Criterion 4.A.1)**

**Program Goals from Last Review:** During the program review, four years ago, the program developed a set of goals. Please list the goals and the progress made towards achievement, including the data used to analyze progress and the outcomes. *List the goal(s), data that may have been collected to support the goal, and the outcome. Complete for each program if appropriate (refer to instructions in the WSU Program Review document for more information on completing this section)*

### Complete the table. (add lines as needed)

Note: These goals were set from our previous strategic plan. Specific progress towards these goals is discussed in our CIR report Appendix A (CIR is Appendix 1attached with this report)

Table 5 Results of Goals from Last Review

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  **(For Last 4 FYs)** | **Goal(s)** | **Assessment Data Analyzed** | **Outcome** | **Status****(Continue, Replace, Complete)** |
|  | Improve student development by offering applied learning experiences, interdisciplinary  learning opportunities, and exposure to developing professional trends | Multiple – classroom use of applied cases and guest speakers; BAP participation; internships; data analytic integration, etc. | Success | Complete |
| Accelerate the discovery, integration, transmission and application of knowledge | Multiple – publication list; award supplements; conference attendance; scholarly invitations, etc. | Success | Complete |
| Foster a culture that respects the evolving diversity of society | Multiple – faculty initiatives; hiring practices, etc. | Success | Complete |
|  | Strengthen connections between the School of Accountancy and its constituents | Multiple – newsletter; advisory board meetings, conference attendance, etc. | Succes | Complete |

1. Describe where the Program (s) have been and where they are going. What are the plans to advance the program (s), how will future progress be evaluated?

The Accounting programs (undergraduate and graduate) have been, and will continue to be, programs of high standards that fully prepare students for successful careers in the accounting industry. With the addition of two new faculty in Fall 2023, we will expand our research relevance as well as offer a higher level of expertise and course quality to our students in the areas of tax and data analytics. Our faculty is in the process of a curriculum revision (graduate and undergraduate). We plan to add to and adjust our course offerings to be more in line with our specific students’ needs as well as the new CPA exam format. Our newly created strategic plan will drive us in multiple exciting directions in the next few years while always striving for the best for our students.

Impact of Previous Self-Study Recommendations: At the conclusion of the last program self-study performed, the committee provided recommendations for improvement for the department. Please list those recommendations and note the progress to date on implementation.

### Complete the table. (add lines as needed)

Table 6 Changes made based on Previous Recommendations by University Program Review Committee

|  |  |  |
| --- | --- | --- |
| Recommendation | Activity  | Outcome |
| Consider incorporating the newly approved UNISCOPE model into the department’s assessment of scholarship | Accounting faculty considered and discussed the incorporation of the UNISCOPE model into scholarship assessment | UNISCOPE is now relied upon at the Barton School of Business in scholarship assessment |
| Align recruitment and retention efforts with the university’s strategic enrollment plan | Ensure accounting faculty are familiar with the WSU SEM plan, including changes to the plan and work towards alignment with the plan | Accounting faculty are familiar with the plan and working towards increased enrollments (e.g., increased recruitment and retention) in both programs |
| Develop program goals and report on results next evaluation period | Develop goals and track progress towards those goals | 4 goals developed and followup provided in current report |
|  |  |  |

**Additional narrative, as appropriate:**

**Forward-Facing Goals:** Identify goal(s) (aspirational and measurable) for the program to accomplish in time for the next review. Consider use of SMART goals (**Specific, Measurable, Attainable, Realistic, and Time-bound)** when appropriateand should be tied to the university and college strategic plans.

### Complete the table. (add lines as needed)

Table 7 Forward Facing Goals for Program Review Period

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Program/Certificate Goal** | **Specific** | **Measurable** | **Attainable** | **Realistic** | **Time-bound** |
| 75% of Accounting majors who take the Comprehensive Exam in 2025 will answer 70% or more of the *Accounting* questions correctly | Yes – student scores | Yes – 50% or higher | Yes – The Comp Exam will be administered in 2025 | Yes – 50% answering 70% | Yes - 2025 |
| 50% of Accounting majors who take the Comprehensive Exam in 2025 will answer 70% or more of the *Economics* questions correctly | Yes – student scores | Yes – 50% or higher | Yes – The Comp Exam will be administered in 2025 | Yes – 50% answering 70% | Yes - 2025 |
| 50% of Accounting majors who take the Comprehensive Exam in 2025 will answer 70% or more of the *Statistics* questions correctly | Yes – student scores | Yes – 50% or higher | Yes – The Comp Exam will be administered in 2025 | Yes – 50% answering 70% | Yes - 2025 |
| 50% of Accounting majors who take the Comprehensive Exam in 2025 will answer 70% or more of the *Marketing* questions correctly | Yes – student scores | Yes – 50% or higher | Yes – The Comp Exam will be administered in 2025 | Yes – 50% answering 70% | Yes - 2025 |
| 50% of Accounting majors who take the Comprehensive Exam in 2025 will answer 70% or more of the *Entrepreneurship* questions correctly | Yes – student scores | Yes – 50% or higher | Yes – The Comp Exam will be administered in 2025 | Yes – 50% answering 70% | Yes - 2025 |
| 50% of Accounting majors who take the Comprehensive Exam in 2025 will answer 70% or more of the *International Business* questions correctly | Yes – student scores | Yes – 50% or higher | Yes – The Comp Exam will be administered in 2025 | Yes – 50% answering 70% | Yes - 2025 |
| 50% of Accounting majors who take the Comprehensive Exam in 2025 will answer 70% or more of the *Finance* questions correctly | Yes – student scores | Yes – 50% or higher | Yes – The Comp Exam will be administered in 2025 | Yes – 50% answering 70% | Yes - 2025 |
| 50% of Accounting majors who take the Comprehensive Exam in 2025 will answer 70% or more of the *Operations Management* questions correctly | Yes – student scores | Yes – 50% or higher | Yes – The Comp Exam will be administered in 2025 | Yes – 50% answering 70% | Yes - 2025 |
| 50% of Accounting majors who take the Comprehensive Exam in 2025 will answer 70% or more of the *Management* questions correctly | Yes – student scores | Yes – 50% or higher | Yes – The Comp Exam will be administered in 2025 | Yes – 50% answering 70% | Yes - 2025 |
| 50% of Accounting majors who take the Comprehensive Exam in 2025 will answer 70% or more of the *Information Systems* questions correctly | Yes – student scores | Yes – 50% or higher | Yes – The Comp Exam will be administered in 2025 | Yes – 50% answering 70% | Yes - 2025 |
| 50% of Accounting majors who take the Comprehensive Exam in 2025 will answer 70% or more of the *Business Law* questions correctly | Yes – student scores | Yes – 50% or higher | Yes – The Comp Exam will be administered in 2025 | Yes – 50% answering 70% | Yes - 2025 |

### Provide any additional narrative covering areas not yet addressed.

APPENDICES

Appendix 1: School of Accountancy CIR Report 2017-2022 (See separate attachment)

Appendix 2: Barton School of Business Workload Policy

**Barton School of Business**

**Faculty Teaching Load Categories**

The purpose of this document is to provide general guidelines pertaining to Barton School of Business faculty teaching loads based on research productivity. Faculty should refer to department-specific documents for lists pertaining to what constitutes “elite” and “high quality” journals.

Faculty not explicitly meeting the High Intensity Research or Intensive Research requirements can provide additional evidence of the equivalency of their scholarly activity to these guidelines. In applying these guidelines, equivalencies will be determined by the Barton School Executive Committee. The award of High Intensity Research or Intensive Research status based on additional evidence is at the discretion of the Dean in consultation with the Barton School Executive Committee.

***High Intensity Research Faculty (6/6 load)*** – publish at least three *high quality* refereed journal articles (or their equivalent) every *three* years. Special consideration will be given for publications in *elite* journals when determining equivalents.

***Intensive Research Faculty (6/9 load*)** – publish at least two refereed journal articles (or their equivalent) every *three* years.

***Regular Research Faculty (9/9 load)*** – publish at least two refereed journal articles (or their equivalent) every *five* years or otherwise be *academically qualified* for AACSB purposes under our Barton School policy.

***New Tenure Track Faculty -*** receive a 6/6 load for three years. After the three-year review, the 6/6 load will be extended for the remainder of the probationary period if the faculty member is making substantial progress toward promotion and tenure. Absent substantial progress, the faculty member may be given a terminal contract through normal review procedures or, if retained, will receive an increase in teaching load commensurate to the productivity shown.

***Teaching Faculty (12/12 load)*** – non-research faculty.

***Disclaimer:*** *See Barton School of Business Tenure and Promotion policies for the research requirements to achieve tenure and promotion. The above guidelines are solely for the purpose of determining teaching loads of faculty based on research productivity.*

Appendix 3: Previous AACSB Confirmation Letter





