



WICHITA STATE  
UNIVERSITY

Program Review Self-Study Template

Academic unit: Accountancy

College: Business

Date of last review \_\_\_\_\_

Date of last accreditation report (if relevant) \_\_\_\_\_

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

Degree: Bachelor - Accountancy CIP\* code: 52.0301

Degree: Master - Accountancy CIP code: 52.0301

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

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

Faculty of the academic unit (add lines as necessary)

Name	Signature
Paul Harrison	<i>Paul Harrison</i>
Kurt Reding	<i>Kurt F Reding</i>
Jeffrey Bryant	<i>Jeffrey Bryant</i>
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Submitted by: Paul Harrison *Paul Harrison*  
(name and title)

Date 4/23/2013

**1. Departmental purpose and relationship to the University mission (refer to instructions in the WSU Program Review document for more information on completing this section).**

a. University Mission:

Wichita State University is committed to providing comprehensive educational opportunities in an urban setting. Through teaching, scholarship and public service the University seeks to equip both students and the larger community with the educational and cultural tools they need to thrive in a complex world, and to achieve both individual responsibility in their own lives and effective citizenship in the local, national and global community.

b. Program Mission (if more than one program, list each mission):

The following mission statement applies to all programs offered by the School of Accountancy – an undergraduate degree with a major in accounting and a graduate Master of Accountancy degree.

*Capitalizing on opportunities of our diverse entrepreneurial metropolitan setting, the School of Accountancy advances the knowledge and practice of accounting, reaches out to constituents, and prepares students to compete in a dynamic marketplace.*

c. The role of the program (s) and relationship to the University mission: Explain in 1-2 concise paragraphs.

A fundamental objective of the School of Accountancy is student learning. In doing so, we serve the professional community by supplying graduates who possess superior technical skills and integrity. Our vision is to be one of the preferred providers of accounting graduates in the state of Kansas and our region. We use a balanced approach to achieve this. The faculty is encouraged to engage in continual learning and improvement. The professional community is consulted to ensure that the curriculum is relevant and vibrant. Students are challenged to enhance their skills in all dimensions required to become a successful, ethical professional.

d. Has the mission of the Program (s) changed since last review?  Yes  No

i. If yes, describe in 1-2 concise paragraphs. If no, is there a need to change?

e. Provide an overall description of your program (s) including a list of the measurable goals and objectives of the program (s) (both programmatic and learner centered). Have they changed since the last review?

Yes  No

**Goal 1: Maintain separate AACSB accreditation for all accounting programs.**

**Objective 1.1:** Satisfy AACSB faculty coverage ratios for participating faculty and academically qualified faculty, or the academically and professionally qualified faculty combination, every semester.

**Action Step 1.1A:** Structure instructor coverage of undergraduate and graduate accounting classes each semester to ensure compliance with AACSB ratio restrictions on qualifications for faculty.

**Action Step 1.1B:** Take measures to ensure that new full-time faculty hires are either academically or professionally qualified.

**Action Step 1.1C:** Monitor the status of all existing full-time faculty and take measures to ensure the maintenance of their status as academically qualified or professionally qualified.

**Objective 1.2:** Maintain the rigor of the classroom experience for students and continuously improve the quality of accounting programs.

**Action Step 1.2A:** Convene annual faculty retreats where course content and performance results are reviewed.

**Action Step 1.2B:** Convene periodic Board of Advisors meetings where guidance is affirmatively sought to improve the learning experience for students.

**Action Step 1.2C:** Maintain an ongoing dialogue with accounting professionals to obtain their contributions to improving course offerings and inviting their participation in the classroom.

**Objective 1.3:** Promote faculty engagement in the professional community.

**Action Step 1.3A:** Ensure every faculty member engages in two types of interactive activities, including membership in professional organizations, attendance at the Accounting and Auditing Conference, and attendance at Beta Alpha Psi events where professionals are present.

**Action Step 1.3B:** Increase the relevant practical experience of the faculty as a whole, through activities such as faculty in residencies, consulting work, presentations at continuing education events, and authorships of professional books and treatises.

**Goal 2: Improve the development of students to be leaders in the professional marketplace.**

**Objective 2.1:** Seek to attract high-quality students into the accounting major.

**Action Step 2.1A:** Continue to utilize the Office of Career Services to moderate and sponsor Accounting Career Choice Panels in all ACCT 210 sections that meet on the main campus.

**Action Step 2.1B:** Continue to have guest speakers and guest lecturers in accounting courses throughout the curriculum.

**Action Step 2.1C:** Increase the amount of scholarship assistance to high-quality students.

**Objective 2.2:** Continue to have strong co-op and internship enrollments.

**Action Step 2.2A:** Continue to have in-class and electronic announcements by faculty encouraging students to participate in *Career Day* activities.

**Action Step 2.2B:** Continue to have in-class and electronic announcements by faculty encouraging students to participate in *Meet the Firms* activities.

**Action Step 2.2C:** Continue to assist in the development and expansion of *Business Week* as a tool to better expose students to business professionals and prepare for their future careers.

**Action Step 2.2D:** Continue to utilize the Office of Career Services to moderate and sponsor Accounting Career Choice Panels in all ACCT 210 sections that meet on the main campus.

**Objective 2.3:** Increase instruction and assessment of students in the oral and written communication skill areas.

**Action Step 2.3A:** Continue to have oral and written communication projects in accounting courses throughout the curriculum.

**Action Step 2.3B:** Continue oral and written communication assessment procedures that began in Spring 2007 and maintain use of faculty feedback loop to discuss assessment results and potential areas for improvement.

**Action Step 2.3C:** Increase the use of employer feedback mechanisms concerning student oral and written communication skills via formal and informal employer/faculty meetings.

**Objective 2.4:** Increase student membership and maintain participation in Beta Alpha Psi.

**Action Step 2.4A:** Continue to encourage finance and management information systems majors to join and participate in Beta Alpha Psi.

**Action Step 2.4B:** Continue to have in-class and electronic announcements by faculty and students promoting Beta Alpha Psi membership and participation.

**Action Step 2.4C:** Implement additional activities that will increase the likelihood of Beta Alpha Psi maintaining Superior Chapter status on a consistent basis.

**Goal 3: Increase the overall quality of faculty intellectual contributions advancing the knowledge and practice of business.**

**Objective 3.1:** Develop and continually update a list of journals and other research outlets for the purpose of establishing a standard by which quality is evaluated.

**Action Step 3.1A:** Collect journal ranking lists from publications with articles devoted to this topic.

**Action Step 3.1B:** Collect journal lists from other schools of accountancy and business schools.

**Action Step 3.1C:** Consult Cabell's Directory and any other sources that document peer-reviewed publishing opportunities.

**Objective 3.2:** Evaluate annual performance of faculty by reference to the list of journals and research outlets established in Objective 3.1, taking into account the quality and quantity of publications.

**Action Step 3.2A:** Based upon the developed list or other evidence, faculty will be required to discuss the quality of their publications as part of each annual evaluation process.

**Objective 3.3:** Continue to seek additional resources for purposes of supporting faculty research and development.

**Action Step 3.3A:** Encourage faculty to apply for and obtain funding from external research grants.

**Action Step 3.3B:** Continue preserving funds generated from the Accounting and Auditing Conference to supplement internal summer research grants and travel to conferences.

**Action Step 3.3C:** Continue to work with the WSU Foundation to obtain additional funding for endowed chairs, professorships, and fellowships.

**Objective 3.4:** Work with the Barton School to internally increase opportunities for faculty to improve their research.

**Action Step 3.4A:** Encourage faculty to participate in college working paper series.

**Action Step 3.4B:** Encourage faculty to participate in college brown-bag research seminars.

**Action Step 3.4C:** Use external reviewers to assess the quality of research for faculty seeking tenure and/or promotion.

**Goal 4: Improve the quality and quantity of connections between the School of Accountancy and its constituents.****Objective 4.1:** Ensure the visibility of School of Accountancy accomplishments.**Action Step 4.1A:** Periodically update the School of Accountancy web site.**Action Step 4.1B:** Maintain the current level of personal contacts within the accounting profession.**Action Step 4.1C:** Maintain current level of Board of Advisors meetings.**Objective 4.2:** Promote interactions with the School of Accountancy's professional constituency.**Action Step 4.2A:** Continue to encourage classroom presentations by professionals.**Action Step 4.2B:** Continue to maintain level of surveys and monitor results.**Action Step 4.2C:** Maintain current level of meetings by the faculty with professional constituency.**Action Step D:** Continue to sponsor the Accounting and Auditing Conference and encourage faculty participation.**Objective 4.3:** Encourage alumni participation in School of Accountancy programs.**Action Step 4.3A:** Encourage alumni participation in the Accounting and Auditing Conference.**Action Step 4.3B:** Encourage alumni participation on the Accounting and Auditing Conference advisory board.**Action Step 4.3C:** Encourage alumni participation in *Meet the Firms*, *Career Day*, panels, mock interviews, and *Business Week*.**Objective 4.4:** Enhance the School of Accountancy's fund-raising activities.**Action Step 4.4A:** Seek outlets for additional accounting fellowships and endowed chairs.**Action Step 4.4B:** Continue to work with the WSU Foundation in fund-raising activities targeting the business community.**Action Step 4.4C:** Continue to work with the WSU Foundation in fund-raising activities targeting alumni.**Action Step 4.4D:** Continue to use resources from the Accounting and Auditing Conference to enhance the School of Accountancy resource base.

**2a. Describe the quality of the program as assessed by the strengths, productivity, and qualifications of the faculty in terms of SCH, majors, and graduates (refer to instructions in the WSU Program Review document for more information on completing this section). Complete a separate table for each program if appropriate.**

## UG

Last 3 Years	Tenure/Tenure Track Faculty (Number)	Tenure/Tenure Track Faculty with Terminal Degree (Number)	Instructional FTE (#):			Total SCH - Total SCH by FY from Su, Fl, Sp	Total Majors - From fall semester	Total Grads - by FY
			TTF= Tenure/Tenure Track	GTA=Grad teaching assist	O=Other instructional FTE			
			TTF	GTA	O			
Year 1 → FL09	8	6	8.5	0	3	8460	382	117
Year 2 → FL10	7	7	7.5	0	4	7778	345	89
Year 3 → FL11	5	5	5.5	0	5.3	6154	342	86
Total Number Instructional (FTE) – TTF+GTA+O						SCH/ FTE	Majors/ FTE	Grads/ FTE
						↓		
Year 1 →				11.5	736	--	--	
Year 2 →				11.5	676	--	--	
Year 3 →				10.8	570	--	--	

KBOR data minima for UG programs: Majors=25; Graduates=10; Faculty=3; KBOR data minima for master programs: Majors=20; Graduates=5; Faculty=3 additional; KBOR data minima for doctoral programs: Majors=5; Graduates=2; Faculty=2 additional.

## GR

Last 3 Years	Tenure/Tenure Track Faculty (Number)	Tenure/Tenure Track Faculty with Terminal Degree (Number)	Instructional FTE (#):			Total SCH - Total SCH by FY from Su, Fl, Sp	Total Majors - From fall semester	Total Grads - by FY
			TTF= Tenure/Tenure Track	GTA=Grad teaching assist	O=Other instructional FTE			
			TTF	GTA	O			
Year 1 →	--	--	--	--	--	--	43	27
Year 2 →	--	--	--	--	--	--	35	13
Year 3 →	--	--	--	--	--	--	29	15
Total Number Instructional (FTE) – TTF+GTA+O						SCH/ FTE	Majors/ FTE	Grads/ FTE
						↓		
Year 1 →				--	--	--	--	
Year 2 →				--	--	--	--	
Year 3 →				--	--	--	--	

KBOR data minima for UG programs: Majors=25; Graduates=10; Faculty=3; KBOR data minima for master programs: Majors=20; Graduates=5; Faculty=3 additional; KBOR data minima for doctoral programs: Majors=5; Graduates=2; Faculty=2 additional.

Several issues have contributed to the short term decline in our student credit hour production. The effects of the severe recession clearly affected business schools in general, and school of accountancy's in specific. Demand for accounting graduates did decline, and students know this. However the demand for accounting graduates is rebounding as are our student credit hours (up over 10% in the Spring 2013 semester). Entrance requirements have also changed. An average GPA of 2.0 in Acct 210 and Acct 220 used to be the requirement for students to begin taking accounting major courses. This has been increased to a 2.5. This has had the intended effect of reducing the students who go on to Acct 310, and has also caused more marginal students to take the introductory courses at a community college. From a

quality viewpoint, this increase in the admissions requirements was absolutely essential. The School of Accountancy does not have the resources to have students take our major courses who are not qualified. We now also have a full time instructor teach Acct 310 and Acct 320 in the summer. These courses were previously taught by an adjunct in the summer which was not as rigorous and had grade inflation. There is now no easy way to get into our accounting courses, which has improved the quality of our program, which is absolutely paramount if we are to meet the needs of the employers' of our students.

**2b. Describe the quality of the program as assessed by the scholarly productivity (refer to instructions in the WSU Program Review document for more information on completing this section).**

Scholarly Productivity	Number Journal Articles		Number Presentations		Number Conference Proceedings		Performances			Number of Exhibits		Creative Work		No. Books	No. Book Chaps.	No. Grants Awarded or Submitted	\$ Grant Value
	Ref	Non-Ref	Ref	Non-Ref	Ref	Non-Ref	*	**	***	Juried	****	Juried	Non-Juried				
Year 1 2010	3				1												
Year 2 2011	3				6												
Year 3 2012	7				2									1			

\* Winning by competitive audition. \*\*Professional attainment (e.g., commercial recording). \*\*\*Principal role in a performance. \*\*\*\*Commissioned or included in a collection.

- a. Provide a brief assessment of the quality of the faculty/staff using the data from the tables in section 2 as well as any additional relevant data. Programs should comment on details in regard to productivity of the faculty (i.e., some departments may have a few faculty producing the majority of the scholarship), efforts to recruit/retain faculty, departmental succession plans, course evaluation data, etc.

Provide assessment here:

The School of Accountancy has made a strong commitment to increasing the quality of our publications in primarily academic research journals. We have made great strides in this area. Since 2006, we have had three articles in the top 5 (as determined by national rankings) accounting research journals. This past year (2012) we have had two publications in section accounting research journals of the American Accounting Association. These journals are very prestigious and are just one notch below the top 5 research journals in accounting. Our faculty currently have several submissions to high quality journals in accounting and business. The School of Accountancy is committed to producing high quality research in the future, and we believe this is consistent with the mission of Wichita State University.



**3. Academic Program: Analyze the quality of the program as assessed by its curriculum and impact on students. Complete this section 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).**

- a. For undergraduate programs, compare ACT scores of the majors with the University as a whole.

Last 3 Years	Total Majors - From fall semester	ACT – Fall Semester (mean for those reporting)	
		Majors	All University Students - FT
Year 1 →	382	23.4	22.96
Year 2 →	345	23.3	23.06
Year 3 →	342	23.2	23.11

KBOR data minima for UG programs: ACT ≤ 20 will trigger program.

Our ACT scores compare favorably with those of the University. However the School of Accountancy believes the overall quality of the student body as measured by the ACT does not bode well for the School of Accountancy and its objective of increasing the number of high quality graduates available to employers in the greater Wichita area. We believe there needs to be structural change which leads to a higher quality student body for WSU in general, and the School of Accountancy in specific.

- b. For graduate programs, compare graduate GPAs of the majors with University graduate GPAs.\*

Last 3 Years	Total Admitted - By FY	Average GPA (Admitted) – Domestic Students Only (60 hr GPA for those with ≥54 hr reported) By FY		
		GPA of those Admitted	College GPA	University GPA
Year 1 →	23	3.50	3.38	3.48
Year 2 →	23	3.58	3.36	3.48
Year 3 →	18	3.71	3.43	3.48

\*If your admission process uses another GPA calculation, revise table to suit program needs and enter your internally collected data.

We believe our GPA is reasonable when compared to the College and University.

- c. Identify the principal learning outcomes (i.e., what skills does your Program expect students to graduate with). Provide aggregate data on how students are meeting those outcomes. Data should relate to the goals and objectives of the program as listed in 1e. Provide an analysis and evaluation of the data by learner outcome with proposed actions based on the results.

In the following table provide program level information. You may add an appendix to provide more explanation/details. Definitions:

**Learning Outcomes:** Learning outcomes are statements that describe what students are expected to know and be able to do by the time of graduation. These relate to the skills, knowledge, and behaviors that students acquire in their matriculation through the program (e.g., graduates will demonstrate advanced writing ability).

The learning goals for the undergraduate program are as follows:

1. Acquire knowledge of current accounting principles, theories, and applications.
  - a. Students will understand basic auditing concepts and how audit planning, fieldwork, and reporting relate to the audit process. Assessed in ACCT 640 via course examinations.
  - b. Students will be able to read, comprehend, and analyze financial accounting standards and financial accounting information. Assessed in ACCT 310, ACCT 410, and ACCT 610 via course examinations.

- c. Students will understand how to use managerial accounting information for planning and control purposes and for making business decisions. Assessed in ACCT 320 and ACCT 620 via course examinations.
  - d. Students will be able to research and interpret the tax law and tax compliance system and develop an ability to apply theoretical knowledge to the federal system of tax administration. Assessed in ACCT 430 and ACCT 630 via course examinations.
  - e. Students will understand fundamental accounting information system (AIS) and information technology (IT) concepts. Assessed in ACCT 560 via examinations and case assignments.
2. Demonstrate skills in effective oral and written communication. Oral assessed in ACCT 620 and other Barton School of Business courses. Written assessed in ACCT 310, ACCT 320, ACCT 410, ACCT 620 and other Barton School of Business Courses using Barton School of Business methods.
  3. Attain clear analytical and reflective thinking abilities. Assessed in MGMT 681 via Barton School of Business methods.
  4. Understand ethical decision-making. Assessed in ACCT 320 and ACCT 620 using ethics modules containing accounting-based case studies.
  5. Develop active collaborative skills and the ability to work as part of a team. Assessed in ACCT 620 using Barton School of Business methods.

The learning goals for the MACC program are as follows:

1. Demonstrate skills in effective communication and teamwork. Assessed in ACCT 815, ACCT 825, ACCT 835, and ACCT 840 via group projects, presentations, and written case study analyses.
2. Demonstrate an ability to use and manage technology. Assessed in ACCT 825 and ACCT 860 via accounting information systems (AIS) projects and effective use of technology in communication.
3. Demonstrate an ability to conduct research of accounting and auditing standards, and tax law. Assessed in ACCT 815, ACCT 835, and ACCT 840 via written solutions to case studies and presentations of the results of research activities.
4. Demonstrate an ability to discern, evaluate and respond to ethical dilemmas. Assessed in ACCT 825 via written solutions to case studies and presentations related to the Ethics Casebook.

## Overview of Assessment Results

### BBA in Accounting

#### 1. Acquire knowledge of current accounting principles, theories, and applications.

- a. **Students will understand basic auditing concepts and how audit planning, fieldwork, and reporting relate to the audit process. Assessed in ACCT 640 via course.**

Within the current review window, the accounting knowledge component for auditing was assessed in ACCT 640 during five semesters with the number of student observations totaling 265. As shown in the table below, results indicate that students have been able to adequately comprehend the concepts outlined in the learning objectives. During the past five years, there have been a total of four instructors for ACCT 640 due to turnover in this area. Changes in textbooks and pedagogy have also transpired in the course as a result. The faculty feel that while the results are favorable additional assessment data should be gathered so that sufficient baseline data exists for more meaningful longitudinal

analysis. In the meantime, the faculty concluded that continued monitoring of this learning goal and related objectives was sufficient.

**Accounting Knowledge - Audit  
ACCT 640**

<b>N = 265</b>	<b>Unacceptable</b>	<b>Acceptable</b>	<b>Exemplary</b>
<b>Objective 1</b>	7%	64%	29%
<b>Objective 2</b>	5%	55%	40%
<b>Objective 3</b>	10%	61%	29%

- b. Students will be able to read, comprehend, and analyze financial accounting standards and financial accounting information. Assessed in ACCT 310, ACCT 410, and ACCT 610 via course examinations.**

Within the current review window, the accounting knowledge component for financial was assessed in ACCT 310 during five semesters with the number of student observations totaling 253, in ACCT 410 during seven semesters with the number of students observations totaling 460, and in ACCT 610 during eight semesters with the number of students observations totaling 424. As shown in the tables below, results are generally favorable. For ACCT 310, learning objectives number two and four appear to be the most problematic areas for students. However, assessment data on these two particular objectives are greatly improved when compared to the results from the prior review window when unacceptable levels ranged from 20 – 40 percent. As a result of unacceptable prior window assessments in these two areas, the professor teaching this course altered the timing of the accounting practice set course component. Previously, the practice set coincided with the instruction of material comprising these two learning objectives. This change appears to have impacted students' abilities to learn these topics.

Results indicate that more students also appear to struggle with learning objective four in the ACCT 410 course. Once again, however, the portion of unacceptable results has improved remarkably from earlier review window levels which were in the 40 percent range. Changes in the implementation of the assessment exam were done as the instructor felt that the results were indicative of a timing issue. Students were performing relatively worse on assessments within a topical area that was taught towards the beginning of the semester. The relative proportion of unacceptable results has greatly improved for this learning objective over time.

ACCT 610 students appear to have the most trouble grasping those topics associated with learning objective number two. This objective relates to governmental and not-for-profit accounting which is an inherently difficult topic for many financial accounting students. Recently, the SOA has enlisted the services of an adjunct instructor for ACCT 610 who has significant practical experience in this area. It is hoped that this change will improve the instructional coverage of this topical area.

In sum, SOA faculty have implemented several changes as a result of assessment data in the financial accounting discipline. These changes are viewed as being associated with several marginal to significant improvements in student learning. SOA faculty will continue to monitor this learning goal and the related objectives as necessary.

**Accounting Knowledge - Financial  
ACCT 310**

<b>N = 253</b>	<b>Unacceptable</b>	<b>Acceptable</b>	<b>Exemplary</b>
<b>Objective 1</b>	4%	38%	58%
<b>Objective 2</b>	13%	66%	21%
<b>Objective 3</b>	6%	47%	47%
<b>Objective 4</b>	17%	58%	25%

**Accounting Knowledge - Financial  
ACCT 410**

<b>N = 460</b>	<b>Unacceptable</b>	<b>Acceptable</b>	<b>Exemplary</b>
<b>Objective 1</b>	2%	49%	49%
<b>Objective 2</b>	4%	52%	44%
<b>Objective 3</b>	8%	68%	24%
<b>Objective 4</b>	22%	59%	19%

**Accounting Knowledge – Financial  
ACCT 610**

<b>N = 424</b>	<b>Unacceptable</b>	<b>Acceptable</b>	<b>Exemplary</b>
<b>Objective 1</b>	4%	47%	48%
<b>Objective 2</b>	10%	53%	36%
<b>Objective 3</b>	7%	67%	26%
<b>Objective 4</b>	2%	25%	73%

- c. Students will understand how to use managerial accounting information for planning and control purposes and for making business decisions. Assessed in ACCT 320 and ACCT 620 via course examinations.

Within the current review window, the accounting knowledge component for managerial was assessed in ACCT 320 during seven semesters with the number of student observations totaling 407 and in ACCT 620 during seven semesters with the number of student observations totaling 347. As shown in the tables below, results are once again generally favorable. However, it appears that ACCT 320 learning objective three is the most difficult for students. An analysis of the semester-by-semester results suggests that students' relatively poor performance on this learning objective is consistent. Changes to the relative amounts of time devoted to this topic (the concept of quality in managerial accounting) have been implemented with no sizable improvements in assessment results being noted. A new lecturer for this particular course starting with the Fall 2011 semester had no prior teaching experience in ACCT 320. This, too, likely contributed to the less than optimal results in this area. SOA faculty are aware of the continued student deficiency relative to this learning objective and intend to discuss it more thoroughly at an upcoming faculty retreat.

Assessment results for ACCT 620 are significantly improved relative to those posted during the prior review window. This was likely due to a modification of the ACCT 620 assessment procedure. In 2008, it was revealed that the number of indicants for ACCT 620 assessment purposes was substantially higher than for other courses. Additionally, the percentages necessary for acceptable and exemplary were also somewhat different. For reasons outside of assessment, a new instructing professor was assigned to ACCT 620 commencing in Fall 2008. In an effort to make the ACCT 620 assessment instrument more consistent with those in other upper-level courses, this new instructor undertook a thorough review of the assessment procedure employed within ACCT 620, recommended modifications to the number of indicants, and changes to the percentages needed for acceptable and exemplary. SOA faculty feel that the recent assessment results in ACCT 620 represent a solid baseline for future longitudinal analysis and are continuing to monitor this learning goal and related objectives.

**Accounting Knowledge - Managerial  
ACCT 320**

<b>N = 407</b>	<b>Unacceptable</b>	<b>Acceptable</b>	<b>Exemplary</b>
<b>Objective 1</b>	3%	47%	50%
<b>Objective 2</b>	3%	37%	60%
<b>Objective 3</b>	23%	51%	26%
<b>Objective 4</b>	12%	58%	29%
<b>Objective 5</b>	6%	30%	64%

**Accounting Knowledge - Managerial  
ACCT 620**

<b>N = 347</b>	<b>Unacceptable</b>	<b>Acceptable</b>	<b>Exemplary</b>
<b>Objective 1</b>	10%	40%	50%

<b>Objective 2</b>	8%	34%	58%
<b>Objective 3</b>	11%	65%	24%

- d. **Students will be able to research and interpret the tax law and tax compliance system and develop an ability to apply theoretical knowledge to the federal system of tax administration. Assessed in ACCT 430 and ACCT 630 via course examinations.**

Within the current review window, the accounting knowledge component for tax was assessed in ACCT 430 during 11 semesters with the number of student observations totaling 503 and in ACCT 630 during four semesters with the number of student observations totaling 162. As shown in the tables below, results for ACCT 430 are extremely favorable across all learning objectives and are improved relative to the results reported during the previous review window. Based upon the recommendations of a senior tax professor, two strategies were implemented at the onset of the current review window to remedy previous problems. First, certain basic property transaction concepts are now introduced early in the semester and reiterated periodically so that the final four chapters do not represent the only exposure students receive on this topic. Second, progress through the material is carefully monitored and adjustments made to other topic coverage to ensure that adequate time is allotted to property transactions. These recommended strategies appear to be successful. Additionally, the most recent nine semesters of ACCT 430 were taught by the same faculty member thereby ensuring consistency of material covered.

Assessment results for ACCT 630 suggest some variability in performance. While the majority of students are viewed as acceptable on all learning objectives, a relatively large number of students are struggling with learning objective two and to a greater extent learning objective three. Learning objective two relates to the tax conduit theories of partnerships and s-corporations, while learning objective three pertains to tax research. Student learning in the area of research is expected to be somewhat difficult since research is less emphasized at the undergraduate level. Nonetheless, SOA faculty believe that additional instructional strategies are necessary going forward to address the relative weaknesses in student performance on learning objectives two and three within ACCT 630.

#### **Accounting Knowledge - Taxation**

##### **ACCT 430**

<b>N = 503</b>	<b>Unacceptable</b>	<b>Acceptable</b>	<b>Exemplary</b>
<b>Objective 1</b>	2%	45%	53%
<b>Objective 2</b>	8%	58%	34%
<b>Objective 3</b>	0%	24%	76%

#### **Accounting Knowledge - Taxation**

##### **ACCT 630**

<b>N = 162</b>	<b>Unacceptable</b>	<b>Acceptable</b>	<b>Exemplary</b>
<b>Objective 1</b>	15%	73%	11%
<b>Objective 2</b>	21%	70%	9%
<b>Objective 3</b>	31%	61%	8%

- e. **Students will understand fundamental accounting information system (AIS) and information technology (IT) concepts. Assessed in ACCT 560 via examinations and case assignments.**

Within the current review window, the accounting knowledge component for systems was assessed in ACCT 560 during seven semesters with the number of student observations totaling 316. As shown in the table below, results indicate the majority of students performed at acceptable levels. The textbooks used in ACCT 560 were also changed in Fall 2009 and the same textbooks have been used since that time. At the request of a newly-hired professor, the learning objectives were modified in Fall 2009. The methods used to assess students' performance for learning objectives one, two, and three were also changed in Fall 2009.

Over the past six semesters, the professor has periodically modified both the sets of multiple-choice questions and the wording of individual questions used to assess students' performance on objectives one, two, and three to (1) reflect instructional adjustments he has made to improve the course and (2) improve the quality of the questions used to assess students' performance. SOA faculty view these systematic changes in the ACCT 560 course and assessment procedure as positive. The prior ACCT 560 course structure was viewed as more computer science driven and "dated" whereas the current course is perceived to be more practical and accounting employer driven. Given the somewhat significant overhaul of the course, SOA faculty would like to see several semesters of additional assessment data once the professor has the course and assessment process modified to an optimal level. In the meantime, SOA faculty will continue to monitor this learning goal and related objectives.

**Accounting Knowledge - Systems  
ACCT 560**

<b>N = 316</b>	<b>Unacceptable</b>	<b>Acceptable</b>	<b>Exemplary</b>
<b>Objective 1</b>	23%	64%	13%
<b>Objective 2</b>	13%	66%	21%
<b>Objective 3</b>	20%	51%	29%
<b>Objective 4</b>	15%	36%	49%

- 2. Demonstrate skills in effective oral and written communication. Oral assessed in ACCT 620 and written assessed in ACCT 310, ACCT 410, and ACCT 640 using Barton School of Business methods.**

Prior to Spring 2008, oral communication was assessed at the Barton School level in business courses containing oral presentations. Due to the uncertainty concerning how often these assessments would be administered, SOA faculty determined that additional oral communication assessments would be done in the managerial accounting capstone course ACCT 620. During the current review window, a total of 119 oral communication assessments were collected during a three semester timeframe within ACCT 620 and in other Barton School courses. As shown in the table below, data indicate that an overwhelming majority of accounting majors are deemed acceptable on all of the assessment attributes. The need for improvement in the verbal skills and audience interaction areas have been noted by faculty. Conversations during assessment result review meetings suggest that the high level of diversity in the SOA student body

leads to English being a second language for many of our students. This hampers the verbal skills of these students. Additionally, the audience interaction component is oftentimes the most difficult for students since it is generally measured by how well students answer or address audience questions or criticisms. Overall, the faculty viewed these results as positive. Use of nonverbal communication was a weak area and primary concern during the previous review window with 27 percent of those assessed falling in the unacceptable category. The instructing professor implemented more specific instructions pertaining to presentation expectations in an attempt to further enhance this learning objective. The current results indicate that this change has indeed been effective. It is hoped that additional strides towards enhancing student oral communication skills will also take place when funding for BADM 201 (a Barton School business communications course) is available. The SOA faculty are comfortable with the level of oral communication improvements since the last review period and feel that continued monitoring of this learning goal is appropriate.

## Oral Communication

### ACCT 620 and Other Barton School Courses

<b>N = 119</b>	<b>Unacceptable</b>	<b>Acceptable</b>	<b>Exemplary</b>
<b>Organization (not rated if team presentation)</b>	4%	44%	52%
<b>Preparation</b>	5%	52%	43%
<b>Verbal skills</b>	15%	59%	26%
<b>Nonverbal skills</b>	8%	70%	22%
<b>Use of media (if appropriate)</b>	1%	65%	34%
<b>Audience interaction (if appropriate)</b>	13%	58%	29%

Prior to Spring 2008, written communication was assessed at the Barton School level. Once again, due to the uncertainty of how often these assessments would be administered, SOA faculty determined that additional written communication assessments would be done in the various SOA courses possessing written assignments including ACCT 320, ACCT 410, and ACCT 620. During the current review window, a total of 437 written communication assessments were collected during a six semester timeframe within these three courses and other Barton School courses. As shown in the table below, logic and organization is the weakest area for those SOA students who were assessed. This was also an area of concern during the previous review period with nearly 30 percent of those being assessed scoring below the acceptable range at that time. In an effort to improve this attribute, SOA faculty have allocated additional instruction time on the logic and organizational aspects of writing. While only marginal, SOA faculty view the improvement in the logic and organization area as a positive development. Improvements since the last review period in the appropriate writing style aspect of the assessment are also viewed as positive. In addition to these assessments, employer feedback during SOA Advisory Board meetings and informal gatherings has echoed a need for continued improvement concerning student written communication skills. An additional positive note is that SOA majors are generally viewed as possessing better communication skills than other Barton School students. It is hoped that additional strides towards enhancing



student written communication skills will also take place when funding for BADM 201 (a Barton School business communications course) is available. The faculty have concluded that continued monitoring of this learning goal as well as increased efforts to improve instruction in this area are necessary.

**Written Communication**

**ACCT 320, ACCT 410, ACCT 620, and Other Barton School Courses**

<b>N = 437</b>	<b>Unacceptable</b>	<b>Acceptable</b>	<b>Exemplary</b>
<b>Logic and Organization</b>	22%	51%	27%
<b>Use of Language</b>	19%	60%	21%
<b>Spelling and Grammar</b>	14%	65%	21%
<b>Appropriate Writing Style for Specific Assignment</b>	15%	62%	23%

**3. Attain clear analytical and reflective thinking abilities. Assessed in MGMT 681 via Barton School of Business methods.**

During the current review period, analytical and reflective thinking was assessed at the Barton School level during ten semesters and a total of 264 accounting majors were contained in the sample. Assessment is completed in MGMT 681 via the Watson-Glaser Critical Thinking Appraisal. One of the national norming samples for the Watson-Glaser is a large group of upper-division college students from a variety of institutions. The Barton School’s initial criteria were matched against this national norm so that exemplary performance is at or above the 75th percentile of the norming sample (65 out of 80 questions correct), acceptable is between the 25th and 74th percentiles (52 to 64 correct), and unacceptable is below the 25th percentile (51 or fewer correct out of 80). The SOA faculty feel that accounting majors should be able to exceed this national norm by placing more than 25 percent in the upper quartile and less than 25 percent in the lower quartile. As shown in the table below, results from the ten semesters provide some support this goal. Accounting majors placed more in the exemplary and less in the unacceptable categories when evaluated against the national norm. When compared to all Barton School majors (also shown below), accounting majors do well. While the faculty are somewhat pleased with these results, comments from some employers suggest that SOA students are less skilled at critical thinking than students of competing business schools. As a result, faculty have begun to explore possible ways of integrating more practice in critical thinking skills across the accounting curriculum. Comprehensive, integrative class projects or practice sets have been discussed as an initial way of orchestrating more analytical thinking into a classroom setting.

**Analytical Thinking  
MGMT 681 - Accounting Majors**

<b>N = 264</b>	<b>Unacceptable</b>	<b>Acceptable</b>	<b>Exemplary</b>
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	Less than 51 Correct <25 <sup>th</sup> Percentile	52 – 64 Correct 25 <sup>th</sup> – 74 <sup>th</sup> Percentile	65 - 80 Correct ≥75 <sup>th</sup> Percentile
Watson-Glaser	24%	43%	33%

**Analytical Thinking  
MGMT 681 – All Barton School Majors**

N = 1,258	Unacceptable	Acceptable	Exemplary
	Less than 51 Correct <25 <sup>th</sup> Percentile	52 – 64 Correct 25 <sup>th</sup> – 74 <sup>th</sup> Percentile	65 - 80 Correct ≥75 <sup>th</sup> Percentile
Watson-Glaser	31%	45%	24%

**4. Understand ethical decision-making. Assessed in ACCT 320 and ACCT 640 using ethics modules containing accounting-based case studies.**

Due to the discontinuation of the previous Barton School assessment procedure for ethical decision-making, this learning goal was assessed by the SOA for the first time in Spring 2008 within ACCT 320 and ACCT 640. Ethical decision-making assessment in ACCT 620 commenced in Fall 2008. During the current review period, ethical decision-making was assessed in SOA courses during five semesters with a total of 261 accounting majors contained in the sample. As shown in the table below, results from the case study approach employed indicate that an overwhelming majority of SOA majors exhibit high levels of ethics in their decision-making. While the faculty are pleased with this overall finding, a sudden increase in the number of students being deemed unacceptable in the identifies dilemma, considers stakeholders, and analyzes alternatives and consequences areas was identified in the Fall 2011 and Spring 2012 ACCT 320 assessment results. These sections of ACCT 320 were taught by a new lecturer who instructed ACCT 320 for the first time in Fall 2011. The SOA representative of the Barton School assessment committee discussed these relatively weaker results with the instructor. During these discussions, it became apparent that the instructor was more focused on covering the core managerial accounting materials during class lectures. Adequate instruction time was not being allocated to the ethical decision-making component of the course. Accordingly, the SOA faculty believe that this decline in ethical decision-making assessment scores are the result a isolated problem that has now been remedied via instructor intervention. Additionally, since faculty turnover will undoubtedly occur, SOA faculty view this as evidence and motivation that more comprehensive learning goal communication and transitioning needs to occur when new faculty are hired. With ethics being an area of emphasis for national accounting certification exams, the faculty want to ensure that sufficient attention is placed on ethical dilemmas. Continued monitoring of this learning goal was deemed appropriate.

**Ethical Decision-Making**

**ACCT 320 and ACCT 620**

<b>N = 261</b>	<b>Unacceptable</b>	<b>Acceptable</b>	<b>Exemplary</b>
<b>Identifies Dilemma</b>	19%	54%	27%
<b>Considers Stakeholders</b>	11%	59%	30%
<b>Analyzes Alternatives and Consequences</b>	12%	38%	50%
<b>Chooses an Action</b>	1%	14%	85%

**5. Develop active collaborative skills and the ability to work as part of a team. Assessed in ACCT 620 using Barton School of Business methods.**

Prior to Spring 2008, teaming skills were supposed to be assessed at the Barton School level. However, no Barton School-approved method for assessing this learning goal existed until early-Spring 2008. Due to the uncertainty of how often these assessments would be administered, SOA faculty determined that teamwork assessments would be done in the managerial accounting capstone course ACCT 620. Teamwork was first assessed during Spring 2008 in ACCT 620. During the current review period, teamwork was assessed in ACCT 620 during four semesters with a total of 304 accounting majors contained in the sample. The assessment method is student-based in that the results are derived solely from student opinions collected via an online peer-grading rubric. As shown in the table below, results reveal that an overwhelming majority of SOA students are viewed by their peers as acceptable or exemplary team members. The faculty have discussed the inherent weakness of a student-reported measure. However, it was noted that student opinions of peers are clearly important when it pertains to effective teams and that many teamwork dynamics are more observable by students than by faculty. Moreover, a faculty member's opinion on a student's teaming skills may actually be less important than that student's peers. In light of the aforementioned dialogue, SOA faculty determined that further discussion regarding this assessment method at the Barton School assessment committee level was appropriate. Furthermore, it was decided that the ACCT 620 instructing professor should emphasize to her students the importance of accurate assessments when completing this task.

**Teamwork  
ACCT 620**

<b>Student N = 304</b>	<b>Unacceptable</b>	<b>Acceptable</b>	<b>Exemplary</b>
<b>Organizational Ability</b>	3%	16%	81%
<b>Cooperativeness</b>	2%	14%	84%
<b>Originality and Creativity</b>	4%	21%	75%
<b>Analytical Contribution</b>	2%	19%	79%
<b>Dependability</b>	4%	8%	88%

<b>Work Quantity Contribution</b>	2%	20%	78%
<b>Work Quality Contribution</b>	2%	20%	78%

**1. Demonstrate skills in effective communication and teamwork. Assessed in ACCT 815, ACCT 825, ACCT 835, and ACCT 840 via group projects, presentations, and written case study analyses.**

Students enrolled in ACCT 815, ACCT 825, ACCT 835, and ACCT 840 were assessed during the semesters in which these courses were taught during the current review window. A table summarizing the assessment results of the learning goal concerning effective communication and teamwork is shown below. As shown in the table, students consistently scored in the acceptable range on communication and teamwork assessments.

Within ACCT 815 communication and teamwork skills are generally regarded as acceptable. Students are assessed on multiple occasions for oral and written communication as well as teamwork skills. Oral communication and teamwork skills are assessed via team presentations whereby each team member is required to speak. Each student participates in a total of six team presentations during the course of the semester. A detailed presentation assessment sheet (rubric) containing feedback in the areas of oral communication, quality of technical analysis, ability to address questions from other students in the classroom, and overall effectiveness is provided to each student upon the completion of each presentation. This allows students to identify their individual weaknesses and work on improvement in these areas before subsequent presentations. As a general rule, all students make significant progress during the course of the semester in improving all areas of presentation effectiveness. Written communication skills are assessed via assignments requiring formal case study analyses and solutions. A total of eight written assignments are required of each student throughout the semester. Significant feedback is provided to students on each written assignment to encourage continuous improvement. As a general rule, all students make significant progress during the course of the semester in improving their written communication skills. Each member of a work team is also allowed to assess his/her teammates at the end of the semester. Results of these student-provided assessments indicated that "shirking" was a fairly common and oftentimes significant problem within certain work teams. Students suggested that more weight be given to these student-provided teamwork assessments within the overall course grading structure. As a result of these assessment results, the course instructor increased the relative emphasis (and grading points) on team-related participation rather than individual class participation as was done previously. Subsequent student-provided assessments have indicated that "shirking" within work teams is less of a problem.

Several important changes have occurred in relation to ACCT 825. Class size has grown due to an increase in admissions coupled with the elimination of the summer section. Unscripted group PowerPoint presentations have been shortened in duration from seventy-five minutes to forty-five minutes due to increased course content and increased class size. Individual students make short presentations on various ethics cases. Overall the quality of the students' group and individual communication skills has been excellent. Student Perceptions of Teaching Effectiveness (SPTE) feedback indicates that the multiple presentation format allows for important honing of their communication skills. Going forward, the faculty will continue to monitor the communications performance of students in ACCT 825 and offer assistance and guidance to students who might from time to time require additional attention.

Results from assessment in ACCT 835 indicate that a clear majority of students exhibit adequate overall writing competence. However, tax faculty indicate that certain aspects of students' writing style could be improved. To this end, beginning in the Fall 2008 semester, a reference text for the class, *Elements of Style* by William Strunk, was required. Direct lessons are not drawn from this source, but students are expected to refer to the Strunk book for all writing assignments in the class.

Overall, results from ACCT 840 mirror those presented from other courses concerning communication and teamwork. A new professor taught ACCT 840 for the first time in Fall 2011 and implemented minor changes to the assessment methods in the course. During Fall 2011, communication was assessed via seven written case assignments the students completed individually over the course of the semester. The performance evaluation for each case assignment was based primarily on the content quality of students' answers. Form (grammar, spelling, etc.) quality was considered for evaluation purposes if it adversely affected the professor's ability to understand the content of a student's answer. Teamwork was not assessed effectively in ACCT 840 for the Fall 2011 semester. Students were asked to evaluate teammates' performance on one of eight case assignments, the only case assignment completed by teams of students. The new professor has added in-class teamwork activities that account for a material portion of the course requirements for the Fall 2012 semester.

Given the level of emphasis placed on communication and teamwork within MAcc courses, the faculty are quite pleased with these assessment results and view continued monitoring of this learning goal as an appropriate course of action.

Course	N	Unacceptable	Acceptable
ACCT 815	69	1%	99%
ACCT 825	70	0%	100%
ACCT 835	54	2%	98%
ACCT 840	23	0%	100%

**2. Demonstrate an ability to use and manage technology. Assessed in ACCT 825 and ACCT 860 via accounting information systems (AIS), database and audit software projects and effective use of technology in communication.**

Students enrolled in ACCT 825 and ACCT 860 were assessed during the semesters in which these courses were taught during the current review window. A table summarizing the assessment results of the learning goal of use and management of technology follows. As shown in the table, students consistently scored in the acceptable range on technology assessments.

Throughout each semester in ACCT 825, the students use and command of PowerPoint grows significantly. By the end of the semester, most presentations incorporate supplementary data platforms including embedded internet links, and multimedia files (audio and video). Presentations become increasingly sophisticated as students feel more comfortable with the technology and their own presentation skills. Going forward, students will be encouraged to push their presentations outside their normal comfort zone to incorporate emerging technologies, including the use of the SmartBoard.

Students enrolled in ACCT 860 gain hands-on experience and proficiency with two types of software they are not asked to apply in the undergraduate accounting curriculum: database management software (Microsoft Dynamics GP) and audit software (IDEA). The students complete a series of MDGP projects that requires them to process different types of transactions, produce accounting documents, schedules and reports, identify and download relevant data to Excel, and analyze data using pivot tables and other techniques. Likewise, the students complete a series of IDEA data analysis projects that requires them to sort, summarize, stratify and extract data, apply built-in functions, perform digital analysis (Benford's Law), select and evaluate samples, merge files, export files to Excel, prepare schedules, charts and reports, and use scripts to design repeatable tests. These software projects represent the foundation of the use and management of technology assessment within ACCT 860.

The overwhelming majority of MAcc students possess significant technology skills across a variety of spectrums prior to being admitted to the program. This learning goal provides a framework for adding to students' use of accounting-specific and communication-oriented technology. SOA faculty are pleased with these assessment results and view continued monitoring of this learning goal as an appropriate course of action.

Course	N	Unacceptable	Acceptable
ACCT 825	70	0%	100%
ACCT 860	60	7%	93%

**3. Demonstrate an ability to conduct research of accounting and auditing standards, and tax law. Assessed in ACCT 815, ACCT 835, and ACCT 840 via written solutions to case studies and presentations of the results of research activities.**

Students enrolled in ACCT 815, ACCT 835, and ACCT 840 were assessed during the semesters in which these courses were taught during the current review window. A table summarizing the assessment results of the learning goal of conducting research of accounting and auditing standards, and tax law follows. As shown in the table, students consistently scored in the acceptable range on research assessments.

Within ACCT 815, student research skills are generally regarded as acceptable. Students are assessed on multiple occasions for research skills via team presentations. Each student participates in a total of six team presentations during the course of the semester. A detailed presentation assessment sheet containing feedback in the areas of oral communication, quality of technical analysis, ability to address questions from other students in the classroom, and overall effectiveness is provided to each student upon the completion of each presentation. The quality of technical analysis and ability to address questions from other students are used as indicators of students' research skills. As a general rule, all students make significant progress during the course of the semester in improving the technical research skills. Research abilities are also assessed via assignments requiring formal case study analyses and solutions. A total of eight written assignments are required of each student throughout the semester. Significant feedback is provided to students on each written assignment to encourage continuous improvement. As a general rule, all students make significant progress during the course of the semester in improving their technical research skills.

Students' tax research skills in ACCT 835 have also been acceptable. However, the graduate accounting program is dedicated to helping students develop critical analysis skills well beyond the level of expectation in the undergraduate program. Consequently, SOA faculty decided to devote extra time to the standard research methodology: fact gathering, identification of issues, locating authority, analysis and evaluation of authority, and conclusions and recommendations. Specifically, emphasis is placed on issue identification and analysis. These concepts are introduced at the beginning of the semester so students can better use this framework in their overall approach to the course. ACCT 835 is now taught in a computer lab where students can complete hands-on exercises and searches. Weekly assignments include students' researching tax issues and presenting the findings to the class. Students also complete a major research project and present the results.

Overall, results from ACCT 840 mirror those presented from other courses concerning accounting research. However, students' research skills were not assessed effectively in ACCT 840 for the Fall 2011 semester. One of the eight written case projects assigned over the course of the semester required students to critique an academic journal article. None of the projects required students to research the professional literature. The professor, who was teaching ACCT 840 for the first time, has changed the mix of written case projects for Fall 2012 to address this shortcoming.

Much like improving communication skills, MAcc courses place a significant emphasis on developing satisfactory research skills. Enormous amounts of class time and instruction time are devoted to research-type exercises, assignments, and projects. Given the robust positive assessment data related to the research learning goal, SOA faculty feel that continued monitoring of this learning goal is sufficient at this time.

Course	N	Unacceptable	Acceptable
ACCT 815	69	1%	99%
ACCT 835	54	2%	98%
ACCT 840	23	0%	100%

**4. Demonstrate an ability to discern, evaluate and respond to ethical dilemmas. Assessed in ACCT 825 via written solutions to case studies and presentations related to the Ethics Casebook.**

Students enrolled in ACCT 825 were assessed during the semesters in which this course was taught during the current review window. A table summarizing the assessment results of discerning, evaluating, and responding to ethical dilemmas follows. As shown in the table, students consistently scored in the acceptable range on ethical decision-making assessments.

Students are presented with cases from a variety of disciplines, including auditing, corporate governance, bioethics, non-profit and SEC accounting. Students are required to write a paper on their findings, and present their findings to the class structured as a colloquium. Textbook cases are supplemented from a variety of external sources, including the *Journal of Accountancy* and the *Wall Street Journal*. The understanding of ethical dilemmas by students and their overall performance regarding resolution of the dilemmas have been consistently strong. Going forward, cases will continue to be freshened and updated every semester to provide the students with the most salient ethical discussion. With ethics being an area of emphasis for national accounting certification exams, SOA faculty want to ensure that sufficient attention is placed on ethical dilemmas. Continued monitoring of this learning goal was deemed appropriate.

Course	N	Unacceptable	Acceptable
ACCT 825	70	0%	100%

**Assessment Tool:** One or more tools to identify, collect, and prepare data to evaluate the achievement of learning outcomes (e.g., a writing project evaluated by a rubric).

**Criterion/Target:** Percentage of program students expected to achieve the desired outcome for demonstrating program effectiveness (e.g., 90% of the students will demonstrate satisfactory performance on a writing project).

**Result:** Actual achievement on each learning outcome measurement (e.g., 95%).

**Analysis:** Determines the extent to which learning outcomes are being achieved and leads to decisions and actions to improve the program. The analysis and evaluation should align with specific learning outcome and consider whether the measurement and/or criteria/target remain a valid indicator of the learning outcome as well as whether the learning outcomes need to be revised.



- d. Provide aggregate data on student majors satisfaction (e.g., exit surveys), capstone results, licensing or certification examination results, 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 goals and objectives of the program as listed in 1e).

Student Satisfaction (e.g., exit survey data on overall program satisfaction).Percent satisfied or higher					Learner Outcomes (e.g., capstone, licensing/certification exam pass-rates) by year, for the last three years				
Year	Result (e.g., 4.5 on scale of 1-5, where 5 highest)				Year	N	Name of Exam	Program Result	National Comparison±
	N	Undergraduate	N	Graduate					
1	--	--	--	--	1		CPA	10 PASSES	
2	--	--	--	--	2		CPA	11 PASSES	
3	82	79.3	12	100	3		CPA	13 PASSES	

The survey results above indicate that our students are very satisfied with the undergraduate program, and extremely satisfied with the graduate program. Our students who go to work in public accounting are successful, are passing the CPA exam and becoming Certified Public Accountants.

Provide aggregate data on how the goals of the *WSU General Education Program* and *KBOR 2020 Foundation Skills* are assessed in undergraduate programs (optional for graduate programs).

Goals/Skills Measurements of: Oral/written communication, Numerical literacy, Critical thinking and problem solving, Collaboration and teamwork, Library research skills, Diversity and globalization	Results	
	Majors	Non-Majors
N/A		

Note: Not all programs evaluate every goal/skill. Programs may choose to use assessment rubrics for this purpose. Sample forms available at: <http://www.aacu.org/value/rubrics/>

The results for this table are given in the results listed above for the undergraduate and graduate programs.

- e. For programs/departments with concurrent enrollment courses (per KBOR policy), provide the assessment of such courses over the last three 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.  
Provide information here: N/A.
- f. Indicate whether the program is accredited by a specialty accrediting body including the next review date and concerns from the last review.  
Provide information here: The college is accredited by the AACSB. The School of Accountancy has separate accreditation by the AACSB.

- g. Provide the process the department uses to assure assignment of credit hours (per WSU policy 2.18) to all courses has been reviewed over the last three years. Attach a few examples of course syllabi that communicates this policy to students (provide as an appendix).

Provide information here:

An e-mail was sent out to all SOA faculty to comply with this. A copy of part of a syllabus with the appropriate language follows.

### **MANAGERIAL ACCOUNTING (ACCT 220) SPRING, 2013**

Monday-Wednesday 11:00 – 12:15

**INSTRUCTOR:** PAUL D. HARRISON

**OFFICE:** 337A

**OFFICE PHONE:** 978-6254 **DEPARTMENT PHONE** 978-3215

**E-Mail:** paul.harrison@wichita.edu

**OFFICE HOURS:** M-W 9:30 – 10:45 (also by appointment).

**Text:** **Managerial Accounting, 9<sup>th</sup> Edition, by Hilton (Custom Textbook).**

**COURSE OBJECTIVE:** The primary objective of this course is to develop an understanding of how information is used in organizations as a basis for making sound business decisions. This course is designed for the undergraduate business major as a foundation for further course work.

**STUDENT RESPONSIBILITIES:** Course objectives cannot be achieved unless you are present in class and have made a genuine effort to do the work assigned. It is your responsibility to be prepared in class and willing to participate in class discussions of the assigned material. There is too much information in Managerial Accounting for the instructor to cover each individual point. Furthermore, much of the benefit of the education process in this course is found in your learning how to read, analyze, and understand accounting information. Now is the time to practice. If there is some aspect of the assigned material, a problem, or its solution, or if your interpretation of the problem differs from the instructor's, it is your responsibility to ask questions about these matters. All material in class is subject to examination.

**SUCCESS IN THIS CLASS:** Success in this 3 credit hour course is based on the expectation that students will spend, for each unit of credit, a minimum of 45 hours over the length of the course (normally 3 hours per unit per week with 1 of the hours used for lecture) for instruction and preparation/studying or course related activities for a total of 135 hours.

- h. Provide a brief assessment of the overall quality of the academic program using the data from 3a – 3f and other information you may collect, including outstanding student work (e.g., outstanding scholarship, inductions into honor organizations, publications, special awards, academic scholarships, student recruitment and retention).

Provide assessment here:

The School of Accountancy at Wichita State University constantly strives for quality in everything we do. Our long run goal is to have more high quality students attracted to the study of accounting. We need our students to be of a higher quality as measured by the ACT than the university as a whole. We also believe that the University should strive to improve the overall quality of the student body as measured by the ACT. The principal feedback we get from the major firms who hire our students is that they are very satisfied with the quality of the students they hire. However they would like to see more high quality students in our program. At the present time, we are not satisfying their demand. This is especially true for Koch Industries. We cannot satisfy this demand by growing the program at the low end. The major firms will not, and should not hire these more marginal students. The only thing that makes sense is for the School of Accountancy to grow the program at the high end. The students who graduate from both our undergraduate and master’s program are very satisfied with the quality of our program. Our students who go into public accounting are successful and are passing the CPA exam. Not only is the college accredited by the AACSB, the School of Accountancy has separate accreditation from the AACSB. We are one of only three institutions in the state of Kansas to have this distinction. This is an important accomplishment.

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

- a. Utilize the table below to provide data that demonstrates student need and demand for the program.

UG

Majors				Employment of Majors*															
Last 3 YRs - Begins in fall and ends following summer	No. who enter or are admitted in the major	% enrolled one year later	1 Year Attrition %	Average Salary	Employment % In state	Employment % in the field	Employment: % related to the field	Employment: % outside the field	No. pursuing graduate or professional education	Projected growth from BLS**									
Year 1→	103	65.5	34.5									Current year only							
Year 2→	59	61.0	39.0																
Year 3→	65	67.7	32.3																
Race/Ethnicity by Major***										Race/Ethnicity by Graduate***									
	NR A	H	AI/ An	A	B	N H/ PI	C	MR	UNK	NRA	H	AI/ An	A	B	NH /PI	C	M R	UNK	
Year 1→	26	17	3	31	11	0	274	1	19	6	5	1	7	4	0	88	0	6	
Year 2→	20	15	3	34	11	0	247	2	13	7	1	0	15	2	0	58	0	4	
Year 3→	21	25	5	20	15	0	240	1	15	6	2	0	4	2	0	66	0	6	

\* May not be collected every year

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

\*\*\*NRA=Non-resident alien; H=Hispanic; AI/AN=American Indian/ Alaskan Native; A=Asian; B=Black; NH/PI=Native Hawaiian/Pacific Islander; C=Caucasian; MR=Multi-race; UNK=Unknown

KBOR data minima for UG programs: Majors=25; Graduates=10; Faculty=3; KBOR data minima for master programs: Majors=20; Graduates=5; Faculty=3 additional; KBOR data minima for doctoral programs: Majors=5; Graduates=2; Faculty=2 additional.

Provide a brief assessment of student need and demand using the data from the table above. Include the most common types of positions, in terms of employment, graduates can expect to find.

Provide assessment here:

The above table does not adequately address the supply and demand issues that are present. The School of Accountancy concentrates on meeting the needs of the major employers who hire our students, and who give back to the School of Accountancy with scholarships, professorships, and their time to help us become better. Some of the major employers are Allen Gibbs & Houlik, Ernst & Young, Grant Thornton, BKD, Kennedy and Coe, and Koch Industries. These firms are all quite happy with the quality of the students that they hire. However, they would like to see more students at the top end of the distribution, because these are the only ones that they are interested in hiring.

These firms, in general are very competitive with the starting salaries that they offer. Most of the offers made at the present time are between \$48,000 and \$55,000.

5. Analyze the cost of the program and service the Program provides to the discipline, other programs at the University, and beyond. Complete for each program if appropriate (refer to instructions in the WSU Program Review document for more information on completing this section).

Percentage of SCH Taken By (last 3 years)			
Fall Semester	Year 1 - 2009	Year 2 - 2010	Year 3 - 2011
UG Majors	52.2	52.3	57.9
Gr Majors	4.5	4.5	4.3
Non-Majors	43.3	43.2	37.8

- a. Provide a brief assessment of the cost and service the Program provides. Comment on percentage of SCH taken by majors and non-majors, nature of Program in terms of the service it provides to other University programs, faculty service to the institution, and beyond.

Provide assessment here:

Market salaries for terminally qualified (PhD) professors in accounting are among the highest in the nation in the professorate. We obviously *have no control* over market salaries. However, over a 10 year period the School of Accountancy has one of the highest SCH/FTE on campus, which helps reduce the overall cost. We have also had to hire more lecturers to control the overall cost. The most important thing to us is to have high quality students that the firms actively compete for to hire.

We provide significant support to the College of Business as the percentages above indicate. All business majors are required to take Acct 210 and Acct 220. About half of the business majors take these courses at Wichita State. The remaining students take these courses at junior colleges or other universities. In the future, all finance majors will be required to take Acct 310, which is our first upper level financial accounting course. I believe we provide a very acceptable service to the Barton School in terms of our courses that non-business majors take.

Our faculty has always been very good about providing service to all levels of the institution including the college, university, and community. We have every intention of continuing this important service.

**6. Report on the Program's goal (s) from the last review. 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).**

(For Last 3 FYs)	Goal (s)	Assessment Data Analyzed	Outcome
	Maintain separate AACSB accreditation for all accounting programs		This has been accomplished, and we are currently up for reaccreditation.
	Increase the overall quality of School of Accountancy faculty's intellectual contributions advancing the knowledge and practice of business.		Per our previous discussion, this is being accomplished, and will continue in the future.
	Improve the quality of connections between the School of Accountancy and its constituents.		We have significantly increased the quality of the connections with our constituents. Our very successful annual accounting/auditing conference is evidence of this.

**7. Summary and Recommendations**

- a. Set forth a summary of the report including an overview evaluating the strengths and concerns. List recommendations for improvement of each Program (for departments with multiple programs) that have resulted from this report (relate recommendations back to information provided in any of the categories and to the goals and objectives of the program as listed in 1e). Identify three year goal (s) for the Program to be accomplished in time for the next review.

Provide assessment here:

A major strength of our department is that our top students are really good, and successfully compete in the marketplace with any of the students that graduate from surrounding universities. All of our major employers are happy with the quality of the students that they hire from Wichita State. This has been a consistent finding, and one which will continue in the future.

Another major strength is the quality of our existing faculty. Our faculty is universally committed to providing high quality instruction in the classroom, and to having high standards. We all believe that students have to **earn** a degree in accounting. The world is becoming increasingly competitive, and our students must be trained with this in mind. This is the viewpoint of our faculty and they are committed to graduating high quality students that meet the needs of our prospective employers.

A major concern we have now is that we do not have a terminally qualified tenure track professor who is solely dedicated to auditing. This is important because a major function of public accounting firms is auditing.

Another significant concern has been our ability to attract enough high quality students into our program. At the present time, we cannot satisfy the demand from the employers of our students with high quality students. We have partnered with Kansas State University to get an advanced placement course in accounting into the high schools. This is a nationwide effort, and has a very long term orientation. We believe the university needs to do more to attract more high quality students to the university, and to the School of Accountancy. We are more than willing to proactively work with the university to make this a reality.