



Program Review Self-Study Template

Academic unit: Accountancy _____

College: Business _____

Date of last review 2013 _____

Date of last accreditation report (if relevant) September, 2013

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 _____

Paul Harrison

Kurt Reding _____

Kurt Reding

Jeffrey Quirin _____

Jeffrey Quirin

Atul Rai _____

Atul Rai

Michael Imhof _____

Michael Imhof

Christine Porter _____

Christine Porter

Laura Zellers _____

Laura Zellers

Michael Flores _____

Michael Flores

Jeff Bryant _____

Jeff Bryant

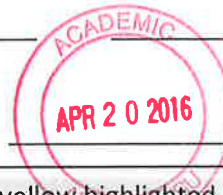
Patricia O'Sullivan _____

Patricia O'Sullivan

Submitted by: Paul Harrison, Director
(name and title)

Paul Harrison

Date



In yellow highlighted areas,
data will be provided



Program Review Self-Study Template

Academic unit: Accountancy _____

College: Business _____

Date of last review 2013 _____

Date of last accreditation report (if relevant) September, 2013

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?y=55>

Faculty of the academic unit (add lines as necessary)

Name	Signature
Paul Harrison _____	_____
Kurt Reding _____	_____
Jeffrey Quirin _____	_____
Atul Rai _____	_____
Michael Imhof _____	_____
Christine Porter _____	_____
Laura Zellers _____	_____
Michael Flores _____	_____
Jeff Bryant _____	_____
Patricia O'Sullivan _____	_____
_____	_____

Submitted by: Paul Harrison, Director _____
(name and title)

Date _____

In yellow highlighted areas,
data will be provided

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:

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

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

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?

The mission of the School of Accountancy is consistent with the mission of the university. Providing high quality graduates to the public accounting firms in Wichita and the surrounding area as well as to business firms (i.e. Koch Industries) is essential to these firms' success and being an economic driver for Kansas.

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

Yes No

If yes, describe the changes in a concise manner.

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 consistent with the AACSB's requirements.

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 consistent with the AACSB's requirements.

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 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 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 2.2D: Continue to utilize Beta Alpha Psi to have a Speed Interviewing session for the accounting students who are hired by the major firms who come on 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, and mock interviews.

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.

2. Describe the quality of the program as assessed by the strengths, productivity, and qualifications of the faculty in terms of SCH, majors, graduates, and scholarly/creative activity (refer to instructions in the WSU Program Review document for more information on completing this section).

Complete the table below and utilize data tables 1-7 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).

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	5		4		3												
Year 2	5		3		8									1			
Year 3	4		0		2												

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

- Provide a brief assessment of the quality of the faculty/staff using the data from the table above and tables 1-7 from the Office of Planning Analysis 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 publishing in high quality academic research journals in accounting and business, and to a lesser extent high quality practitioner journals. We continue to make positive strides in this area. In the last three years, we have had 14 refereed publications. We have several faculty who have articles in the revise and resubmit stage in the American Accounting Associations section journals. 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 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. (See Table 8 from the Office of Planning and Analysis which is attached).

Our ACT scores continue to compare favorably with those of the University. The long term goal of the School of Accountancy is to further improve our average ACT scores. We need to have more students with higher ACT scores who have to the potential to pass the CPA exam. This is very important to our ability to provide more high quality students for employment to the firms in the greater Wichita area.

- b. For graduate programs, compare graduate GPAs of the majors with University graduate GPAs. (See Table 9 from the Office of Planning and Analysis).

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 in the table below. 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).

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.

The learning goals for the undergraduate program are as follows:

1. Acquire knowledge of current accounting principles, theories, and applications. Students will:
 - a. Outline basic auditing concepts and how audit planning, fieldwork, and reporting relate to the audit process. Assessed in ACCT 640 via course examinations.
 - b. Read, comprehend, and analyze financial accounting standards and financial accounting information. Assessed in ACCT 310, ACCT 410, and ACCT 610 via course examinations.
 - c. 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. 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. Describe 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. Use ethical decision-making skills. 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**

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

- b. Students will 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**

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

**Accounting Knowledge - Financial
ACCT 410**

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

**Accounting Knowledge – Financial
ACCT 610**

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

- c. Students will 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 during the last review period 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. During the last review period, 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 during the last review period. 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. School of Accountancy 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**

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

**Accounting Knowledge - Managerial
ACCT 620**

N = 347	Unacceptable	Acceptable	Exemplary
Objective 1	10%	40%	50%

Objective 2	8%	34%	58%
Objective 3	11%	65%	24%

- d. **Students will 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

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

Accounting Knowledge - Taxation

ACCT 630

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

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

Within the last 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 the last review period and the same textbooks have been used since that time. At the request of a newly-hired professor, the learning objectives were modified during the last review period. The methods used to assess students' performance for learning objectives one, two, and three were also changed during the last review period.

During the last review period, the professor 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

N = 316	Unacceptable	Acceptable	Exemplary
Objective 1	23%	64%	13%
Objective 2	13%	66%	21%
Objective 3	20%	51%	29%
Objective 4	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 the last review period, 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 last 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

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

Prior to the last review period, 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 last 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

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

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

During the prior 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 feels 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 is 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

N = 264	Unacceptable	Acceptable	Exemplary

	Less than 51 Correct <25th Percentile	52 – 64 Correct 25th – 74th Percentile	65 - 80 Correct >=75th Percentile
Watson-Glaser	24%	43%	33%

Analytical Thinking
MGMT 681 – All Barton School Majors

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

4. Use ethical decision-making skills. 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 the prior review period within ACCT 320 and ACCT 640. Ethical decision-making assessment in ACCT 620 also commenced during the last review period. During the last 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 last review period assessment results. These sections of ACCT 320 were taught by a new lecturer who instructed ACCT 320 for the first time during the last review period. 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 this decline in ethical decision-making assessment scores is the result of an isolated problem that was 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 wants 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

N = 261	Unacceptable	Acceptable	Exemplary
Identifies Dilemma	19%	54%	27%
Considers Stakeholders	11%	59%	30%
Analyzes Alternatives and Consequences	12%	38%	50%
Chooses an Action	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 the last review period, 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 the last review period. 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 the last review period in ACCT 620. During the last 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 has 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

Student N = 304	Unacceptable	Acceptable	Exemplary
Organizational Ability	3%	16%	81%
Cooperativeness	2%	14%	84%
Originality and Creativity	4%	21%	75%

Analytical Contribution	2%	19%	79%
Dependability	4%	8%	88%
Work Quantity Contribution	2%	20%	78%
Work Quality Contribution	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 last 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, during the last review period, 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 during the last review period and implemented minor changes to the assessment methods in the course. During the last review period, 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 at the beginning of the last review period. 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 then added in-class teamwork activities that account for a material portion of the course during the last review period.

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 last 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 during the last review period 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 last 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%

Examples of Course-Embedded Interventions Implemented Since Completion of Last Assessment Review Window

ACCT 310

Assessment results from ACCT 410 and ACCT 560 pointed to the need for additional instructional efforts aimed at increasing students' overall understanding of the accounting system. Accordingly, the Systems Understanding Aid practice set (www.armonddalton.com) was recently incorporated into the prerequisite course, ACCT 310, to help students better understand accounting system components such as flow charts, specialized journals, and subsidiary ledgers. Additionally, the Connect online interface was implemented in 2015 to allow for the assignment of algorithmic homework questions. A large portion of ACCT 310 students enter the course possessing a variety educational backgrounds such as community colleges and other institutions where the entry-level accounting courses lack the desired level of rigor and consistency. The Connect interface affords students starting the course at varying comprehension levels to work homework problems that are designed specifically to meet their individual needs. It is thought that assessment results in ACCT 310, ACCT 410, and ACCT 560 will improve as a result of these recent changes.

ACCT 560

In spring 2014, SAP was integrated into ACCT 560. A series of SAP case assignments were incorporated during the initial semester and since that time additional cases and tweaking of the original ones has continued to take place. Integrating SAP into the course was viewed as a necessity since most, if not all, of the local accounting practitioners utilize some form of enterprise resource planning (ERP) software. The inclusion of SAP in the course provides students with an opportunity to gain substantive hands-on experience with ERP software. The use of SAP necessitated a corresponding change to the assessment process in ACCT 560 as case assignments are now utilized to a much greater extent for assessment purposes.

ACCT 610

ACCT 610 is a course made up of five largely unrelated accounting concepts (consolidations, foreign currency, partnerships, governmental, and non-profit accounting). The assessment had traditionally been done at the end of the semester. However, it became apparent that students struggled to satisfactorily answer assessment questions over concepts not used in several months. Accordingly, commencing in fall 2015, the assessment was broken into two parts. The mid semester assessment covers consolidations and foreign currency, and the end-of-semester assesses the remaining topics. Early feedback suggests the changed assessment platform more fairly measures students' command of the topics.

ACCT 620

The ACCT 620 semester project was changed to incorporate the non-profit database, Guidestar.org, during the fall 2015 semester. Students now self-select non-profits of interest to themselves, making the project extremely salient to them. Students evaluate actual non-profit tax returns, focusing on the balance sheet and income statement portions. Students do financial statement analysis and engage in critical thinking. Because of the social nature of the entities, there is a

heavy ethical component to this project as well. Students explore whether a non-profit is too profitable, overpays insiders, and executes their mission statement. It is thought that ethical issues such as these that are presented in the context of actual companies will nicely supplement the ethics-based case studies and modules that have been historically utilized in the course. This project has been very well received by the students as well as the public accounting firms.

ACCT 640

The changes implemented to ACCT 640 starting in fall 2015 centered primarily on the incorporation of critical thinking skills application as well as “real world” audit career preparation for the students. The course has moved away from a “memorize and regurgitate” instruction and assessment style towards one which requires students to solidly understand auditing concepts in order to apply them in differing scenarios. Course lectures and materials as well as the assessment of learning for the course have been adjusted to appropriately reflect these course adjustments.

Specifically, previous learning objectives for the course were modified and additional learning objectives were added. Prior objectives were not exclusively applicable and they did not include all topics covered in the course. The updated and additional objectives now adequately address all topics covered in the ACCT 640 curriculum. The current objectives are geared towards a new overall goal of the course which is to maximize the likelihood that students will be successful in an auditing career. Each individual objective represents a necessary element of achieving that goal.

Following the change in learning objectives, new assessment questions were employed to better assess the more applicable learning objectives and topics for the ACCT 640 curriculum. Additionally, questions that require critical thinking skills were incorporated into the assessment.

A group project was also added to ACCT 640 to better prepare students for a successful auditing career. Part of being an auditor is daily work within teams/groups. As such, a project that requires students to work with a group of peers throughout the semester was added to the course to simulate the audit team environment. The project also familiarizes students with researching audit issues and requires students to use critical thinking skills, professional skepticism, and auditor skepticism.

ACCT 825

Similar to ACCT 620, incorporation of the non-profit database, Guidestar.org, took place in ACCT 825 for the first time during the spring 2016 semester. Students evaluate actual non-profit tax returns, focusing on the balance sheet and income statement portions. Students do financial statement analysis and engage in critical thinking. Because of the social nature of the entities, there is a heavy ethical component to this aspect as well. Students explore whether a non-profit is too profitable, overpays insiders, and executes their mission statement. It is thought that ethical issues such as these that are presented in the context of actual companies will nicely supplement the ethics-based case studies and modules that have been historically utilized in the course. This project has been very well received by the students as well as the public accounting firms.

ACCT 860

Based on accounting student employer feedback, ACCT 860 was redesigned in spring 2015 to make it more application oriented. The number of computer-based case assignments and in-class activities was increased. Specifically, students now get significant exposure to and use ERP (i.e., SAP), accounting (i.e., Microsoft Dynamics GP), and data analysis (i.e., IDEA) software. Commencing in spring 2016, students also began using process mapping (i.e., Author) software. It is thought that the changes brought forth by course redesign give students significantly more opportunities to gain substantive hands-on experience with different types of software used by accounting and auditing practitioners. The increase in software usage required a corresponding change to the assessment process in ACCT 860 as computer-based case assignments and in-class activities are now utilized to a much greater extent for assessment purposes.

We are very happy with how our assessment results have turned out. The AACSB team indicated during our last review that our Assurance of Learning was performed in an “exemplary” fashion. We have continued in this this same vein since our last accreditation visit and are on track for our next formal evaluation by the AACSB.

- d. Provide aggregate data on student majors satisfaction (e.g., exit surveys), 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 3c).

See table 10 from the Office of Planning and Analysis regarding student satisfaction data.

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.

Learner Outcomes (e.g., capstone, licensing/certification exam pass-rates) by year, for the last three years				
Year	N	Name of Exam	Program Result	National Comparison±
1		CPA EXAM	51.9% pass rate	49.4 % pass rate
2		CPA EXAM	48.7% pass rate	49.5% pass rate
3		CPA EXAM	54.1% pass rate	48.4% pass rate

We are pleased with our students’ performance on the CPA exam, and we compare favorably with national pass rates. We would like to have more accounting majors who have the potential to pass the CPA exam. We need to have more graduates at the top of our program to more adequately meet the needs of the firms who hire our students. We are more than willing to work with the university to make this a reality.

- e. 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).

Outcomes:	Results	
	Majors	Non-Majors
<ul style="list-style-type: none"> o Have acquired knowledge in the arts, humanities, and natural and social sciences o Think critically and independently o Write and speak effectively o Employ analytical reasoning and problem solving techniques 		
Not applicable		

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/>

- f. 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: Not applicable

- g. 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 Barton School of Business is accredited by the AACSB. The School of Accountancy has separate accreditation from the AACSB. The following excerpt is from the AACSB on September 16, 2013(the date of our last successful accreditation):

“ It is my pleasure to inform you that the Peer Review Team recommendation to extend accreditation for the undergraduate and master’s degree programs in Accounting offered by the Wichita State University is concurred with by the Accounting Accreditation Committee and ratified by the Board of Directors. Congratulations to you, the faculty, the students, the staff, and all supporters of your school and its Accounting Programs.

One purpose of peer review is to stimulate further continuous improvement of quality programs. As noted in the team report, your School is to be commended on the following strengths and effective practices:

1. The School’s standard two/two teaching load, which provides capacity for engaging in significant scholarly activities, professional development, interaction with the profession and initiatives related to student success.
2. Strong support among the professional accounting firms and industry for the School of Accountancy.
3. Highly active School of Accountancy Advisory Board.
4. Highly engaged and committed MAcc students.
5. Opportunity for high performing full professors to obtain multiple pay raises by reapplying periodically for a professor incentive review.
6. The School’s Assurance of Learning (AoL) processes are exceptional. In particular, the School uses several well-designed rubrics for AoL.”

The following concerns exist for the next review period which will occur during the 2017-2018 academic year:

1. “The School should assess its processes for evaluating research publications and define what is covered by the term “other” intellectual contributions in their definition for the determination of academically qualified faculty. They should also develop a process to assure that faculty have incentives to continuously improve their portfolio of research. (2003 Standard 35: Accounting Faculty Intellectual Contributions; 2003 Standard 2: Intellectual Contributions; 2003 Standard 10: Faculty Qualifications; 2013 Standard A2: Accounting Intellectual Contributions’ Impact and Alignment with Mission; 2013 Standard 2: Intellectual Contributions and Alignment with Mission; 2013 Standard 15: Faculty Qualifications and Engagement).”

This concern is being addressed and will be effectively dealt with during the next review period.

2. “The school is currently facing a significant need for faculty leadership in the auditing area. The school should work to recruit and appropriately deploy faculty in this area to address this challenge. (2003 Standard 9: Faculty Sufficiency; 2013 Standard A4: Accounting Faculty Sufficiency and Deployment; 2013 Standard 5: Faculty Sufficiency and Deployment) .”

This issue no longer exists. We have hired a terminally qualified professor with a specialty in auditing. Her name is Christine Porter, and she obtained her PhD from the University of Kansas.

- h. 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.

Provide information here:

All syllabi include definition and assignment of credit hour.

- i. Provide a brief assessment of the overall quality of the academic program using the data from 3a – 3e 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:

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 had at the time of our last program review was that we did 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. We have now a terminally qualified professor whose specialty is auditing. Her name is Christine Porter, and she obtained her PhD from the University of Kansas.

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.

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. See tables 11-15 from the Office of Planning Analysis for number of applicants, admits, and enrollments and percent URM students by student level and degrees conferred.
- b. Utilize the table below to provide data that demonstrates student need and demand for the program.

Employment of Majors* (Undergraduates, 2014 available from KS degreeStats.org)							
	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** Current year only.
Year 1	*	*	--	--	--	--	↓ 11% growth 2014-2024
Year 2	\$42,500	93	--	--	--	--	
Year 3	*	*	72	14	14	11	

The numbers listed above in year 3 are an average over all three years.

* Not 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)

- Provide a brief assessment of student need and demand using the data from tables 11-15 from the Office of Planning and Analysis and from the table above. Include the most common types of positions, in terms of employment graduates can expect to find.

Provide assessment here:

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 our students better meet their needs. Some of the major employers are Allen Gibbs & Houlik, Ernst & Young, Grant Thornton, BKD, Kcoe/Isom, 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 \$50,000 and \$60,000.

93% of undergraduates are employed in Kansas with a median salary of \$42,500.

5. Analyze the 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).

Evaluate table 16 from the Office of Planning Analysis for SCH by student department affiliation on fall census day.

- a. Provide a brief assessment of the 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:

We provide significant support to the College of Business as the percentages in table 16 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. All finance majors are now 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	Accreditation report	This has been accomplished. We will be up for reaccreditation during the 2017-2018 academic year.
	Increase the overall quality of School of Accountancy faculty's intellectual contributions advancing the knowledge and practice of business.	Faculty records, publication, teaching expertise and productivity	This is an ongoing process. We have several papers by professors in our department submitted to very good academic journals that are close to acceptance.
	Improve the quality of connections between the School of Accountancy and its constituents.	External advisory group feedback	We have high quality 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.

An ongoing 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.
