

# Program Review – Master of Accounting

Department/Program:

School of Accounting & Taxation  
Master of Accounting

Semester Submitted:

Fall 2012

Self-Study Team Chair:

Dr. David Malone, Chair and Professor  
School of Accounting & Taxation

## Executive Summary

The School of Accounting & Taxation (SAT), since its last review has incorporated significant changes in curriculum, funding policies, assessment, and faculty support that we believe has made the programs offered by the SAT better than they were at the time of the last review.

The most significant event in the Master of Accounting program is the separation of the tax program from the MACC into a new degree – the Master of Taxation. Initial response to the new Master of Taxation has been overwhelmingly positive, but demand for the MACC (in substance what was formerly known as the “Professional Track”) has remained steady. Graduates of that program are enjoying a nearly perfect placement rate.

In the MACC, enrollments have increased (controlling for the removal of the tax track,) acceptance rates have decreased, and average GPA and GMAT scores have improved since the time of the last review. Formulation of a mission statement for the graduate programs has been delayed while Weber State has made significant changes to its own strategic plan. Formulation of a strategic plan for the graduate program and revision of the undergraduate to be consistent with the university strategic plan will be a high priority in the coming year.

The MACC is offered exclusively in the afternoon and evenings. Scheduling of courses attempts to minimize the number of times students must come to campus. For that reason, largely, we compete very well with Utah and Utah State for students seeking graduate educations in accounting and taxation. In fact, average GMAT scores for both programs is higher than that at either Utah or Utah State.

Funding of the SAT has been stable and promises to improve dramatically in the next five year cycle with the addition of an outstanding development officer and with the upcoming capital campaign at Weber State. This, in a state that has proven

to be economically conservative and stable, yet with a commitment to funding state supported education.

The SAT is not without its challenges, however. The most significant challenge we face is the hiring of qualified faculty. We have been fortunate in the past, with our ability to hire LLMS from NYU and Georgetown, former chair of the GASB and current chair of the FASAB, PhDs from prominent research institutions, and selected professionals to afford our students with an exposure to contemporary professional practices. Still, the labor market for accounting PhDs is presenting salary differentials that will make recruiting in the coming year difficult. The advantage we have is the beauty of our setting, the desire of many former residents of Utah to return to this state, and a Provost and Dean who recognize the market differentials commanded in this market.

Members of the SAT faculty also face a challenge in maintaining academic qualifications. This has been due to a significant shift in the academic climate at the university. We expect this phenomenon to be relatively short-lived.

In all, the graduate education offered in accounting at Weber State is strong and has improved since the last review.

WSU Five-Year Program Review  
Self-Study

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Self-Study Team Chair:

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School of Accounting & Taxation

Self-Study Team Members:

Mr. Ryan Pace, Associate Professor of Accounting & Taxation  
Director of Graduate Accounting Programs

Mr. Eric Smith, Assistant Professor of Accounting & Taxation

Dr. Matthew Mouritsen, Associate Professor of Accounting & Taxation  
Director of Master of Business Administration Program

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## A. Brief Introductory Statement

Note: This report was prepared using material prepared for our Five Year AACSB Maintenance of Accreditation report. The AACSB (Association for the Advancement of Collegiate Schools of Business) is the premier accrediting agency for both schools of business and schools of accounting. The John B. Goddard School of Business & Economics is fully accredited by the AACSB, with the School of Accounting & Taxation (hereafter referred to as the SAT) enjoying separate accreditation.

The SAT operates as a department within the John B. Goddard School of Business & Economics. Accounting employs seven tenure track professors, one instructor, and typically between 3 and 5 adjuncts per semester. The SAT is currently in the process of conducting searches for three tenure track faculty and one instructor (which will then reflect full faculty staffing.) The SAT also employs one full-time administrative assistant who is responsible for day to day office operations.

This report draws heavily from the undergraduate accounting report, which is the principal program within the School of Accounting & Taxation. The MACC, prior to 2011-12 contained a “professional track” and a “tax track.” Beginning the Fall of 2011, a separate tax degree – the MTAX – was split off from the MACC thanks to the success and steady development and focus of the tax curriculum. In the past five years, the SAT graduated 205 students with Master of Accounting degrees.

## B. Mission Statement

*The School of Accounting & Taxation creates a synergy between accounting, business, and economic theory and contemporary practice to prepare working professionals and full-time students for careers in a global, culturally diverse, information-driven economy. Three principles are central to our mission:*

- *Education – The first, and foremost, is fostering learning through excellent teaching, individual attention, and scholarship, which develops, assesses, and disseminates good practice.*
- *Research – The second is the application of theory to practice through applied research and scholarship, and the utilization of applied research to further learning in the classroom and through co-curricular activities.*
- *Community – The third is advancing contemporary practice and creating learning opportunities by contributing to the accounting profession and to business and the community.*

C. Curriculum

Students enrolled in the Master of Accounting must complete the following required courses:

- MACC 6120 – Financial Accounting and Reporting
- MACC 6130 – Government and Not-for-Profit Accounting
- MACC 6160 – Financial Statement Analysis
- MACC 6330 – Strategic Management Accounting
- MACC 6560 – Advanced Auditing and Assurance Services
- MACC 6570 – Information Systems Auditing
- MACC 6610 – Advanced Accounting Information Systems

Students must also complete one MTAX elective and six additional electives that may be selected from either the MTAX or MACC offerings.

D. Student Learning Outcomes and Assessment

Measureable Learning Outcomes

At the end of their study at WSU, students in this program will

1. Be effective researchers and communicators
2. Understand standards, laws & regulations applicable to professional accounting.
3. Be ethically aware.
4. Be analytical thinkers.
5. Be globally informed.

Evidence of Learning: General Education Courses

Not applicable in the graduate program.

Evidence of Learning: Courses within the Major

In the following table, learning outcomes presented above are keyed to the left hand column in the table.

#	Implementation	Assessment	Closing the Loop
	<b>Data Collection Point</b>	<b>Owner</b>	<b>Achievement of Learning Outcome (% of students that met or exceeded standard)</b>
		<b>Interpretation</b>	

1.	MACC 6120— Assignment	Deppe	N = 26	Course exercises were not sufficiently sophisticated to properly develop the skills needed to achieve learning outcomes	Search for a new text on researching ASC which contains detailed explanations as well as cases.
			N = 26	The materials from the intermediate text were not sufficiently complex to properly develop the skills needed at graduate level.	Search for new text or develop cases independently.
2.	MACC 6120— Case Study/MACC 6560—Test Questions	Deppe	N = 26	Approximately 50% of the class still encountered difficulty with deferred taxes and the valuation allowance.	Development of more multi-year examples that include issues associated with deferred taxes.
		Allen	N = 41—90%	Students did well on exam questions testing understanding comprehension of auditing standards.	As audit standards were being rewritten in conjunction with the AICPA Clarity Project of 2010 & 2011, a significant portion of class was refocused on the new written standards.
3.	MACC 6560— Test Questions/MA CC 6120—Case Study	Allen	N = 41—90%	All students did well on ethics questions on exam.	To provide a real-life dynamic to class to help students better understand ethical issues, Assigned student teams cases of accounting/auditing/ethics/failures (both U.S. and international) based on Bernie Madoff, mortgage lending failures and Enron.
		Deppe	N = 26	There was no significant decrease in the percentage of students addressing or effectively addressing the ethical issue(s).	Considering adopting or using as a reference a new text that specifically addresses ethical issues in the accounting profession.
4.	MACC 6610— Case Study	Malone	N = 34—73%	73% of students demonstrated sufficient to excellent abilities in thinking analytically in the context of a complex accounting case. While this is a positive outcome, 26% of students observed did poorly in their case analysis. My interpretation of that result is there is an opportunity for improvement.	Through the case method, course will be modified to rely heavily on case analysis as a transition to graduate work. This alteration emphasizes research and analysis and is expected to enable students to generate logical conclusions.
5.	MACC 6610— Test Question	Malone	N = 34	This objective was assessed via an essay question on the final exam. Unfortunately,	More extensive integration of global topics in the 6610 course appears necessary.

only seven students chose to answer that question (as there were alternatives). Of the students who did choose to answer the question (representing a strong self-selection bias) the results were not encouraging. Only 2 of 7 demonstrated “excellent” performance. Since the sample was self-selected, I would have expected richer answers.

The process of assessing, responding to data, closing the loop, and reassessing has led to a number of critical improvements in the curriculum. The following are examples of these types of improvements:

In MACC 6120, assessment data indicated that students did not have a clear understanding of how to effectively research FASB codifications. The instructor developed additional supplemental exercises to improve this skill-set.

In MACC 6120, assessment evaluations showed lack of understanding with respect to the valuation allowance and proper identification of deferred tax assets and liabilities. In response, the instructor developed several classroom examples focusing specifically on deferred taxes in one, two and three-year scenarios. These examples were comprehensive enough to illustrate all fundamental aspects of accounting for deferred taxes including use of a worksheet, preparation of the statutory rate reconciliation, journal entry preparation, and determination of the valuation allowance.

In MACC 6560, the instructor observed deficiencies in the understanding of ethical issues. To address these deficiencies, he developed and assigned cases based on real-life accounting/auditing/ethics failures (e.g. Bernie Madoff, mortgage lending failures, Enron).

In MACC 6610, assessment data suggested a struggle by students in responding to the analytical challenges of graduate work. To ease this transition, the instructor reoriented the course to be largely case-driven. This alteration emphasized research and analysis and helped students understand the level of performance required at the graduate level.

In MACC 6610, the instructor discovered a better method of assessing performance. Rather than relying on the final exam to assess the objective, the instructor will use

a case incorporating a global element which will be prepared by the students independently.

Evidence of Learning: High Impact or Service Learning

*Voluntary Income Tax Assistance Program*

The School of Accounting & Taxation administers two Voluntary Income Tax Assistance sites – one on the Ogden campus and the other at the Davis campus. Each year, students at both the graduate and undergraduate level help low income tax payers prepare and file their tax returns. This activity is monitored by two faculty members and is conducted under the authority of the Internal Revenue Service.

WSU Davis	Total Returns Filed	Number of Volunteers
2010	218	
2011	168	23
2012	113	11
WSU Ogden		
2011	85	19
2012	99	9
Off-campus Sites (11 sites)		
2012	1,071	58

Maintenance of these sites is a valuable service to the community as well as a high impact learning activity for the students involved.

*Beta Alpha Psi*

AACSB accreditation affords the School to maintain a chapter of Beta Alpha Psi, the national accounting honor society. The School's chapter engages in regular meetings (usually weekly) in which practitioners come to campus to present on various topics related to the practice of accounting. Additionally, students regularly travel to national and regional meetings of Beta Alpha Psi and upon return discuss their experience with the general membership. Occasionally, the department also supports travel by members to various national meetings. For example, recently four students traveled to the national meeting of the Institute of Management Accountants, in which there was a complete agenda specifically designed for accounting students.

E. Academic Advising



### Advising Strategy, Process, and Effectiveness

For graduate students in accounting, advising comes primarily from Ryan Pace, director of the MACC and MTAX. Because there are no prerequisites within the course structure at the graduate level, once a student enters the graduate course sequence, the only advising comes in the form of recommendations on course loads and advising as to the timing of course offerings (usually, required courses are offered only once a year and at times one additional time in the summer.)

Students who must take undergraduate leveling courses in preparation for taking graduate accounting and tax courses are advised by Patti Glover, Ryan Pace and/or David Malone. Leveling courses are set by department policy so are not subject to approval.

#### F. Faculty

##### Faculty Demographic Information

The SAT currently employs seven tenure track faculty and one full-time, “participating” instructional wage faculty member. They are:

Dr. David Malone, Professor and Chair  
Ph.D. 1987, University of Arkansas

Dr. Jeff Davis, Professor  
Ph.D. 1993, University of Tennessee

Dr. Richard McDermott, Professor  
Ph.D. 1983, Oklahoma State University

Dr. Larry Deppe, Associate Professor  
Ph.D. 1988, University of Utah

Dr. Matt Mouritsen, Associate Professor  
Ph.D. 1997, Utah State University

Mr. Ryan Pace, Associate Professor  
LL.M. 1999, New York University

Mr. Eric Smith, Assistant Professor  
LL.M. 2009, Georgetown University

Ms. Loisanne Kattelman, Instructor

Master of Accountancy 1991, Weber State University

The School is currently conducting searches for three tenure track professors and one instructor. The vacancies to be filled are the result of faculty leaving due to the “Voluntary Separation Incentive Package” offered by the university in 2011-12.

### Programmatic/Departmental Teaching Standards

Faculty members are each evaluated annually for teaching effectiveness. In addition to course evaluations, an assessment is made of the relevance and rigor of course materials. The SAT insists on a consistently high level of performance in the classroom. Its faculty are among the best in the Goddard School.

### Faculty Qualifications

Of the seven tenure track members of the faculty, five possess a Ph.D. (four in accounting, one in Business Information Systems) and two possess an LL.M. in taxation (considered a terminal degree for faculty in tax.) The AACSB requires that faculty be classified as “Academically Qualified (AQ),” “Professionally Qualified (PQ), and “Other.” In short, AQ requires a recency of scholarly activity, production of intellectual contributions, etc. Currently, of the seven tenure track faculty, five are AQ, one is PQ (but should be AQ,) and one is Other. Our instructor is classified as PQ – appropriate to her function within the department. Retaining appropriate qualifications is the most significant challenge for the SAT and is the singular threat to accreditation.

All adjuncts deployed in the undergraduate program in the SAT are PQ. Recently, the department has begun to be more selective in its use of adjuncts, using fewer and being more selective in identifying candidates for that role.

### Evidence of Effective Instruction

#### i. Regular Faculty

Apart from the department chair, the six remaining tenure track faculty received five ratings of “Excellent” and one of “Good” in their annual evaluations. Those evaluations were based on numerical and written comments in student evaluations, grade point averages in the sections those faculty taught (to control for rigor,) and with consideration given for the number of preps, level of course, class sizes, etc.

Perhaps more convincingly, the Major Field Test given to each student in their last semester of their undergraduate program suggests accounting students compete very well nationally in their classroom

achievement. I attribute that largely to the quality of instruction they receive in the SAT and Goddard School.

ii. Adjunct Faculty

In the MACC program, adjuncts are only used when very specific and high level expertise can be utilized to bring a practical dimension to the classroom. Currently, only one adjunct, Steve Thorsted, is used regularly in the MACC program. Steve is currently employed by the Defense Contract Audit Agency and is specifically engaged in IT Audit, which is the course he teaches in the MACC curriculum.

Mentoring Activities

The chair of the SAT is committed to new faculty and in making efforts to enhance their likelihood of success at Weber State. There are numerous efforts to help make this happen.

Each year, there is a new faculty orientation both at the university and college levels. New faculty are encouraged to attend the former and essentially required to attend the latter. Both provide new faculty practical information on the culture at Weber State, expectations for tenure, and resources available (including financial assistance in the form of grant opportunities, technology support, a wide variety of health and wellness programs, human resource initiatives, etc.)

New faculty in the SAT are given first priority for financial resources, including travel to conferences, submission fees for journals, computer hardware and software resources, data resources, etc. They are also given high priority on teaching schedules and teaching load. Recently, the one new faculty member we have hired since the last review (again, Eric Smith) has taken on significant service responsibilities, as well as teaching a heavier load of courses (his choice.) In the first two years Eric was here, he exhibited a strong work ethic, excellent teaching facility, and was quickly well ahead of pace to be successful in his bid for tenure. While as chair, I attempted to shelter him from excessive workload in the first two years, but have been receptive to allowing him to take on more responsibilities since then. He continues to do an outstanding job for us and has clearly been an exemplary hire.

In Eric's case, also, Mr. Ryan Pace, director of the graduate programs in accounting, has been instrumental in helping Eric find his way as he has moved into the academy. I hope that we are able to replicate this mentor relationship with future hires.

Diversity of Faculty

A major challenge in the SAT is that of diversity among our faculty. Currently, of the seven tenure track faculty, all are white males and all but one are of the dominant religion in Utah. Our one instructor is female. In every recruiting effort, additional weight is given to gender and ethnic diversity; however, thus far we have been unable to attract qualified female or minority candidates.

#### Ongoing Review and Professional Development

As noted above, faculty are evaluated annually. Additionally, the Goddard School is formulating policy on post-tenure reviews and will be conducting the first of these in the coming evaluation cycle.

Faculty are encouraged to attend professional meetings in their academic disciplines. Those holding CPA licenses are supported in meeting continuing education requirements.

#### G. Support Staff, Administration, Facilities, Equipment, and Library

##### Adequacy of Staff

The SAT employs one full time administrative assistant, Patti Glover. Ms. Glover has been with the department since summer of 2011. Her work is indispensable to the department. Ms. Glover is responsible for myriad duties, including but not nearly limited to:

- Processing personnel action requests (PARs)
- Administering all clerical duties associated with budgetary accounts
- Processing and filing all graduate applications, second degree contracts, undergraduate and graduate student files, faculty and adjunct files, etc.
- Staffing the department office, including answering the phone, greeting visitors and directing them to the person they are seeking (or, in most cases, taking care of whatever issue the person may have)
- Making all arrangements for meetings of the department, advisory board, banquets, etc.
- Processing reimbursements for the department
- Processing travel vouchers
- Maintaining purchasing card reports
- Taking minutes of all meetings of the department
- Processing scholarship applications, organizing data, and assisting in the decisions on awards
- Assisting in advising matters

- Filing course schedules each semester and dealing with the inevitable conflicts that arise
  - ...and so on
- i. Ongoing Staff Development

Patti regularly attends campus training associated with her job. These have included, but are not limited to:

- APP Holds and Processes Training
- Academic Advising Referrals and Resources
- Cat Connections and Outreach on the Web
- WSU Higher Education Academy
- FIN 1010 Parts A & B
- Assorted Microsoft, Adobe and other software product courses
- CatTracks Questions and Answers
- Chi Tester – Intro and Advanced
- Canvas Workshops (assorted)
- Online Web Conferencing
- Camtasia and Wimba Voice Tools
- Scholarship Nomination System
- ...and again, and so on.

#### Adequacy of Administrative Support

From the time I came here, having served at three other institutions, I have maintained the administration at this university is the finest I have ever served, from the President to the Dean. Each provides a selfless leadership that always puts the institution first.

#### Adequacy of Facilities and Equipment

For an institution of this size, buildings and equipment are surprisingly advanced. While in the college we have only one technical support person, we are supported across campus by a central computing organization that possesses the expertise to solve all of our problems and that provides necessary training in newly adopted technology.

#### Adequacy of Library Resources

The Stewart Library at WSU subscribes to major on-line databases that afford full-text access to thousands of journals. Each college is provided a liaison that oversees the college's needs with respect to databases, journals, and other services provided by the library. That person, for the Goddard School, is Ed Hahn, who does an outstanding job.

The MACC program is delivered entirely at the Davis Campus. Fortunately, the Stewart Library has a branch at Davis with an effective interlibrary transfer system in place.

#### H. Relationships with External Communities

The SAT has excellent support from regional CPA firms as well as several companies and individuals. In most cases, the support comes from alumni working at those firms and from firms who recruit our students. Feedback we receive from those firms suggests a high degree of satisfaction with the quality of individuals graduating from our programs.

##### Description of Role in External Communities

Embracing Weber's commitment to community involvement, each faculty member in the SAT contributes time and experience to various organizations and business in and around Ogden. Among those:

- Jeff Davis serves as a Utah Chapter Board Member of the Information Systems Audit and Control Association (ISACA).
- Larry Deppe is an active member of the Utah State Society of CPAs and former Chair of the State Board of Public Accountancy.
- David Malone serves on the Board of Directors of the Ogden Nature Center. He has served as Chair of the Board and currently serves as Treasurer and Chair of the Finance Committee.
- Richard McDermott serves as vice-chair of the National Development Council of the College of Religious Education at Brigham Young University. He also serves as the sole trustee of a foundation he created that awards scholarships to women on the basis of economic need.
- Ryan Pace periodically offers pro bono legal service to the community.
- Eric Smith and Loisanne Kattelman are jointly responsible for administering the Voluntary Income Tax Assistance site at Weber State.

##### Summary of External Advisory Committee Minutes

The SAT convenes meetings of its advisory council twice a year. The agenda is set by the Chair of the SAT and typically includes discussions of:

- Strategic planning initiatives
- Recruiting
- Graduation statistics

- Status of the faculty
- Details of upcoming events (there are several alumni events the department engages in)

The council provides invaluable feedback on student performance, perceived weaknesses in the accounting program, advice on recruiting and retention of students, etc.

I. Results of Previous Program Reviews

This is the first year in which the graduate accounting programs are required to submit a separate program review. Thus, there are no previous program reviews from which to draw.

J. Action Plan for Ongoing Assessment Based on Current Self Study Findings

Action Plan for Evidence of Learning Related Findings

The external review by the AACSB resulted in two recommendations:

Problem Identified	Action to Be Taken
Current AQ ratios do not meet minimum standards.	The SAT is currently engaged in searches for three tenure track faculty. If three AQ faculty are hired, AQ ratios will be met. If only two AQ faculty are hired, one of the non-AQ faculty needs to regain his credential. Various incentives and punitive actions (e.g., heavier teaching load, no overload teaching, ineligibility for merit raises, etc.) have been implemented to encourage this result.
Faculty sufficiency is inadequate. Two AQ hires should be accomplished in the coming year.	We hope to hire three AQ faculty in the current job search.

Action Plan for Staff, Administration, or Budgetary Findings

The AACSB review team found no issues with the SAT's budgetary circumstance, other than the challenges faced in recruiting by disproportionately low starting salaries. In 2011-12, the SAT attempted to make two AQ (one tax, one audit) hires and was unable to make either. The salaries offered were, in one instance, approximately \$25,000 lower than the offer the candidate accepted. The Goddard School is currently making salary enhancement a significant component of the college's capital campaign.

While the AACSB review team did suggest that the college is deficient in the number of administrative staff, the SAT believes its office functions are adequately covered by current staffing levels.

K. Summary of Artifact Collection Procedure

The collection of data for Assurance of Learning is explained extensively in Section D above.



## APPENDICES

### Appendix A: Student and Faculty Statistical Summary

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Student Credit Hours Total</b>	<b>1,971</b>	<b>1,476</b>	<b>1,444</b>	<b>1,623</b>	<b>1,624</b>
<b>Student FTE Total</b>	<b>98.55</b>	<b>73.8</b>	<b>72.2</b>	<b>81.15</b>	<b>81.2</b>
<b>Student Majors</b>	41	72	65	82	76
Master of Accounting					<b>39</b>
Master of Taxation					<b>37</b>
<b>Program Graduates</b>					
Master of Accounting	34	46	49	49	64
<b>Student Demographic Profile</b>	<b>41</b>	<b>72</b>	<b>65</b>	<b>82</b>	<b>76</b>
Female	15	16	12	22	27
Male	26	56	53	60	49
<b>Faculty FTE Total</b>	<b>3.98</b>	<b>3.23</b>	<b>5.7</b>	<b>6.26</b>	<b>NA</b>
Adjunct FTE	0.62	0	2.19	2.95	NA
Contract FTE	3.36	3.23	3.51	3.31	NA
<b>Student/Faculty Ratio</b>	<b>24.76</b>	<b>22.85</b>	<b>12.67</b>	<b>12.96</b>	<b>NA</b>

Appendix B: Contract/Adjunct Faculty Profile

Name	Gender	Ethnicity	Rank	Tenure Status	Highest Degree	Years of Teaching	Areas of Expertise
<b>Tenure Track Faculty</b>							
David Malone	M	W	Professor	Tenured	PhD	25	Financial, Managerial
Jeff Davis	M	W	Professor	Tenured	PhD	19	Systems
Richard McDermott	M	W	Professor	Tenured	PhD	29	Managerial
Larry Deppe	M	W	Associate Professor	Tenured	PhD	24	Financial
Matt Mouritsen	M	W	Associate Professor	Tenured	PhD	15	Managerial
Ryan Pace	M	W	Associate Professor	Tenured	LL.M.	13	Taxation
Eric Smith	M	W	Assistant Professor	Tenure-Eligible	LL.M.	3	Taxation
<b>Retired Faculty</b>							
David Durkee	M	W	Professor	Tenured	PhD	25	Financial
Jim Swearingen	M	W	Professor	Tenured	PhD	30	Audit
Tom Allen	M	W	Visiting Assistant Professor	NA	BS in Accounting		Financial, Governmental
<b>Adjuncts</b>							
Greg Haws	M	W	Adjunct	NA	MTAX		Taxation

Dana Randall	F	W	Adjunct	NA	MTAX		Taxation
Steve Thorsted	M	W	Adjunct	NA	MS – BIS		IT Audit

Appendix C: Staff Profile

Name	Gender	Ethnicity	Job Title	Years of Employment	Areas of Expertise
Patti Glover	F	W	Administrative Assistant	1.5 years	Office Administration

Appendix D: Financial Analysis Summary

Accounting (Master's)			MAcc+MTax		
Cost	07-08	08-09	09-10	10-11	11-12
Direct Instructional Expenditures	360,255	451,574	482,956	455,344	504,745
Cost Per Student FTE	3,656	6,119	6,689	5,611	6,216

Funding	07-08	08-09	09-10	10-11	11-12
Appropriated Fund	239,301	299,960	254,324	234,502	258,122
Other:					
Special Legislative Appropriation					
Grants of Contracts					
Special Fees/Differential Tuition	120,954	151,614	228,632	220,842	246,622
<b>Total</b>	<b>360,255</b>	<b>451,574</b>	<b>482,956</b>	<b>455,344</b>	<b>504,745</b>

## Appendix E: External Community Involvement Names and Organizations

The following is a list of the SAT's current Advisory Council and fairly represents the major organizations involved in our program. Involvement includes recruiting of our students as employees and/or interns, financial support, program review support, and periodically service to the department as a guest lecturer or as an adjunct professor.

<b>First</b>	<b>Last</b>	<b>Company</b>
Brent	Anderson	BJ Anderson Taxes & Accounting
Mark	Anderson	Hansen, Barnett & Maxwell
Chris	Bauco	Zions Credit Corporation
Byron	Beck	Browning
Val	Bitton	Deloitte & Touche
Scott	Boman	Time Share Ware
Alan	Bott	Church of Jesus Christ of Latter Day Saints
Chelsea	Brandt	PricewaterhouseCoopers
Sherie	Charlesworth	Weber County School District
Reed	Chase	Tanner & Co.
MacRay	Curtis	Utah State Auditor's Office
Ray	Ellison	Tanner & Co.
Chet	Goodwin	Daines Goodwin & Co.
Kim	Hale	Ut. St. Dpt. Of Community & Culture
Steven	Hanni	Stayner, Bates & Jensen
Cathie	Hurst	Ulrich & Associates
Ben	Johnson	Zero Defects Delivered
Brad	Kapple	Evans Grain
Greg	Kemp	Vantage Financial
Lyle	Parry	Management Training Corporation
Mark	Peterson	Ernst & Young LLP
Steven	Racker	Wisam, Smith, Racker & Prescott
James	Schroeder	Wiggins & Co., PC
Garrett	Sill	Security National Mortgage Co.
Nikki	Thon	Schmitt, Griffiths Smith
Wade	Watkins	Pinnock, Robbins, Posey & Richins
Andre	Lortz	FJ Management Inc

## Appendix F: External Community Involvement Financial Contributions

Because of the sensitivity of this information, I am declining to provide it. Authoritative bodies (e.g., Board of Regents) may independently acquire this data from the Weber State Development Office.