

TEAM VISIT REPORT – ACCOUNTING MAINTENANCE OF ACCREDITATION REVIEW

Weber State University
John B. Goddard School of Business & Economics (GSBE)
School of Accounting & Taxation (SAT)

I. Team Recommendation

A. Accreditation Recommendation:

- Sixth Year Review to take place in the following year to examine the specific accreditation standards-related problems cited in the Accounting Maintenance Review Visit Report, along with the respective reporting expectation, reporting date and the expectations for accomplishments. Concurrence by the Accounting Accreditation Committee is required prior to official notification.

Note: In all cases, the applicant may file a statement with the Accounting Accreditation Committee in response to the Peer Review Team Report.

B. *Team Recommendation Review Schedule:* The Accounting Accreditation Committee will meet Friday, December 14, 2012.

II. Identification of Areas That Must Be Addressed:

Concerns stated during the last review (2008):

- *The Report* – deficiencies noted included significant amounts of extraneous information (2007 report) omitted sections (2008 report). We note that the 2012 report is relatively concise and includes all necessary sections.
- *Faculty Qualifications* – Percentages of AQ faculty were reported as 48 percent (2007) and 41 percent (2008). The team expressed concern about the decrease in the percentage of AQ faculty and stated that the 2012 percentage of AQ faculty would need to be at least 50% with a goal of achieving 60% since the School of Accounting and Taxation has a graduate program. This concern remains and is addressed below.

Identification of areas that must be addressed during the 6th Year Review citing the specific accreditation standard(s) relevant to the issue(s) to be addressed and the reporting that is required.

Business Standard 10 and Accounting Standards 34 and 35 address faculty qualifications.

Standard 10 stipulates that the faculty has, and maintains, intellectual qualifications and current expertise to accomplish the mission and, to ensure that this occurs; the school has a

clearly defined process to evaluate individual faculty member's contributions to the school's mission.

Standards 34 and 35 indicate that the academic unit faculty, as a whole, includes a sufficient number of individuals with professional accounting credentials, qualifications, or certifications to be consistent with the academic unit's mission, each program's educational objectives, and with each individual's teaching and research responsibilities. As a whole, the accounting faculty is to be actively involved in making intellectual contributions in the areas of discipline-based scholarship, contributions to practice, and learning and pedagogical research, consistent with the academic unit's mission. The academic unit has a clearly defined process to evaluate individual faculty members' contributions to the unit's mission.

The review team believes that the SAT is not meeting these standards for the following reasons:

The expectation is that the School of Accountancy will have at least 90% of its faculty as either academically qualified or professionally qualified. The School of Accountancy meets this expectation with 92% of the faculty academically or professionally qualified.

The recommendation of the prior AACSB Accounting Accreditation team was that the minimum proportion of academically qualified faculty should be 60% for the SAT since they offer graduate programs in accounting. The prior team recommended by the time of this review that the SAT have an AQ proportion of at least 50%. The SAT calculated the current AQ ratio of 51%. The current calculation includes two faculty members as AQ who recently graduated the MTAX program and a number of other faculty members' scholarly contributions are barely meeting the SAT criteria for AQ. In addition, of the 17 peer reviewed journal articles published during the past five years, 10 were written by two tax faculty members. Since the SAT has added a second graduate program so that they currently have two graduate programs, the MTAX and MAC, they clearly should meet the criteria for intellectual contributions. The review team believes that the current level of scholarship for the SAT does not meet the AACSB standards previously describe.

The GSBE created a "Research Incentive Program" to encourage paper submissions to peer reviewed outlets. Additionally, the GSBE has committed "soft money" salary supplements that should create salary parity with area peer programs and enable the School of Accounting and Taxation to compete at the low end of the AQ accounting faculty market. During the sixth year review the School of Accounting and Taxation needs to provide evidence of the adequacy of these actions in the form of additional peer-reviewed journal acceptances and two AQ hires.

III. Relevant Facts and Assessment of Strengths and Weaknesses in Support of the Team Accreditation Recommendation

A. Situational analysis:

Weber State is a public university that is co-educational and open enrollment. It has seven academic divisions, of which the GSBE is one. The university has an enrollment of approximately

24,000 students (10,000 are post-secondary high school students) located on two campuses (Ogden and Davis) about 15 miles apart. Most students are from the region around Ogden.

The SAT is a unit of the GSBE and is thus dependent on the GSBE for support and follows GSBE policy.

The SAT recently had a number of retirements related to a university incentive program for early retirement. The SAT is currently in process of trying to hire a number of new faculty members to replace those that have retired.

Two years ago the SAT split its Masters of Accounting program into two degrees, the MAC and the MTAX. There are currently no other MTAX programs in the geographic area, thus generating considerable interest and significant enrollments in the MTAX in its first two years. The placement of graduates from both graduate programs has been excellent.

The GSBE began an incentive program (RIP) a few years ago to encourage the increase of scholarly output from the faculty. This has not resulted in a significant increase in scholarship in the SAT. This may be resolved with the retirement and hiring of new faculty members.

B. Strategic Management addressing the following:

Weber State has recently rewritten its mission statement and is developing a strategic plan accordingly. The SAT is planning to align its mission and strategic plan to reflect the changes in the university strategic plan.

The SAT has an advisory council that meets twice per year and offers feedback and assistance in the development of its strategy.

The most significant change to the SAT program has been the addition of the MTAX degree in 2010-2011. The MTAX program has already grown to about 30 graduates per year and placements have been 100%.

The undergraduate program in accounting has grown slightly over the past five years and had 84 graduates in 2012. Placement rates have been 100%. Most students who have wanted an internship have been able to secure one.

As mentioned previously, the SAT intellectual contributions are insufficient to meet its mission (17 peer reviewed journal articles in the past five years with 10 authored by two faculty members). It is expected that scholarly output will increase with the retirements and hiring of new faculty members.

In the past the SAT salary offers have been significantly below market to attract new faculty. In addition summer research grants are also minimal. In the current year, compensation packages being offered to new hires are significantly greater and may attract a number of new faculty members. The SAT has discretionary funds of approximately \$100,000 that assists in funding teaching and research needs as well as travel and other activities.

C. Participants addressing the following:

The SAT primarily draws from the region around Ogden, UT. The university is open enrollment but students need to meet a variety of criteria to be admitted to the GSBE. Students enrolled can determine their degree progress at anytime with university software. Students appear to be engaged and very satisfied with the program in general. The GSBE has dedicated professional academic advisors and a full-time placement professional. Students were very complimentary on the support from the placement staff.

The SAT had sufficient AQ + PQ faculty members, although the number of AQ faculty members need to be increased. This should be accomplished through the hiring of new faculty members in the upcoming year.

D. Assurance of Learning:

The SAT has a well-defined AoL program that has demonstrated a number of instances where the assessment has motivated changes in classes and curriculum. Examples of changes include a new Global and Complex Entities course in the undergraduate program, introducing more cases in the graduate systems course, and additional readings in a graduate taxation course.

The current learning objectives were developed a number of years ago and will need to be assessed for currency and possibly adjusted accordingly.

IV. Commendations of Strengths, Innovations, Unique Features and Effective Practices

A. Commendations for Strengths, Innovations, and Unique Features:

- Students voiced strong praise for the mentoring style and commitment of SAT faculty. Specifically they were impressed with the availability, personal attention, and professional mentoring provided by a majority of accounting faculty members.
- The School of Accounting and Taxation's new Master of Tax program is proving very popular with the regional market and provides a nice revenue stream to the GSBE.
- Students appreciated the opportunities provided by the flexible class scheduling that includes late afternoon and evening classes. Several commented that this scheduling is what allowed them to pursue their graduate degrees.

B. Effective practices:

- The GSBE has a particularly effective career services office that coaches students through all steps in the job search and placement process.
- The GSBE weekly "Executive Lecture Series" provides significant and regular professional development opportunities for students and professional interaction opportunities for SBE faculty.

V. Opportunities for Continuous Improvement

A. Relevant to the accreditation standards:

The SAT has an opportunity to re-examine learning objectives at both the undergraduate and graduate levels. Specifically we note that while some content area learning goals exist at the undergraduate level (tax and systems, for example) others are omitted (financial and cost/management accounting, for example). Additionally, the learning goals for the two accounting graduate programs (MAcc and MTAX) are exactly the same. We would expect that different programs would involve different learning goals and objectives.

B. Consultative report on matters not related to the accreditation decision:

Our discussions with faculty resulted in three suggestions in support of the SAT's obvious commitment to continual improvement. First, more frequent purposeful communication regarding the operations of the school would likely enhance faculty members' sense of inclusion. Our sense is that the school meets on an "as needed" basis but no regular (monthly for example) meetings are scheduled. For example, faculty members who are not on the faculty search committee or did not attend the SAT advisory board meeting were not aware of the progress of the current searches. Second, significant confusion exists relating to the GSBE's "safe harbor" list of acceptable publication outlets. While the list was originally generated in support of the "Research Incentive Program", a perception exists that it is being used as a screening tool for both annual and pre-tenure reviews even though when it was initially generated faculty were told it was not to be used for those purposes. Junior faculty members seem to believe the list is flexible, while many senior faculty members believe it is rigid. We suggest clarifying the role of the list and the potential for receiving credit for publishing with outlets not on the list. Finally, to enhance collaboration on intellectual activities we suggest periodic "brown bag" lunch sessions where SAT faculty can discuss/trade ideas and identify potential collaborators.

VI. Visit Summary

A. *Descriptive Information*

Weber State is a public university that is co-educational and open enrollment. It has seven academic divisions, of which the GSBE is one. The university has an enrollment of approximately 24,000 students (10,000 are post-secondary high school students) located on two campuses (Ogden and Davis) about 15 miles apart. Most students are from the region around Ogden.

B. *Degree Programs:* List of all degree programs included in the accreditation review and the number of graduates in the previous year for each program:

Name of Degree Program	Major(s), Concentration(s), Area(s) of Emphasis	Graduates
B.S.	Accounting	76
B.A. (being discontinued)	Accounting	8
MAcc	Accounting	29
MTAX	Accounting	32

C. Comparison Groups:

Comparable Peers:

Central Missouri State University
Eastern Washington University
Grand Valley State University
Idaho State University
Northern Arizona University
Portland State University
Southern Indiana University
University of Idaho
University of Nevada, Reno
University of Northern Colorado
University of Tennessee at Chattanooga
University of West Georgia

Competitive Group:

Brigham Young University
Southern Utah University
University of Utah
Utah State University
Utah Valley University

Aspirant Group:

Ball State University
Boise State University
Brigham Young University
California Polytechnic San Luis Obispo
California State University-Chico
California State University-Fullerton
California State University-Northridge
Central Michigan University
Dartmouth College
Eastern Michigan University
George Mason University
Grand Valley State University
Harvard University
IUPUI
Kennesaw State University
Miami University
New Mexico State University
Ohio State University
Southern Illinois University
St. Louis University
Texas State University-San Marcos
University of Alaska Anchorage
University of California-Irvine
University of Central Florida
University of Denver
University of Louisiana at Lafayette
University of Nevada, Las Vegas
University of New Mexico
University of North Carolina-Charlotte

University of Northern Colorado
University of Oregon
University of Texas, El Paso
University of Utah
University of Washington
Utah State University
Washington State University
Western Washington University
Wichita State University

D. Visit Team Members:

Visit Dates:

10/21/2012 - 10/23/2012

Team Members

Faye S. McIntyre (Chair) Dean and Sewell Chair of Private Enterprise University of West Georgia Richards College of Business Eml: fmcintyre@westga.edu

Marc Rubin (Accounting Chair) Professor and Chair, Accounting Miami University Richard T. Farmer School of Business Eml: rubinma@muohio.edu

Louis G. Pol (Business Member) John Becker Dean of CBA and Professor of Marketing University of Nebraska at Omaha College of Business Administration Eml: lpol@unomaha.edu

Robert R. Picard (Accounting Member) Chair Idaho State University Department of Accounting Eml: picarobe@isu.edu

E. *Maintenance Review Visit Schedule:*

**John B. Goddard School of Business & Economics
Weber State University
AACSB Maintenance Team Schedule
October 21 – 23, 2012**

Note that yellow highlighting indicates simultaneous meetings for the team.

Full names of meeting participants appear after the schedule, which lists last names.

The SBDC Conference Room (inside room 218) is reserved for Team use Monday and Tuesday. The Team has a conference room available at the hotel from 4pm on Sunday through 9am on Tuesday.

Sunday, October 21, 2012			
11:54am	Jeff meets Faye at Delta baggage claim in Terminal 2. Transport to hotel.	McIntyre, Steagall	Delta baggage claim, Terminal 2, SLC airport
12:53pm	Marc meets David & Louis at the United baggage claim in Terminal 1. Transport to hotel.	Rubin, Pol, Malone	United baggage claim, Terminal 1, SLC airport
3:30pm	Peer Review Team meeting to discuss unresolved issues and review schedule	Team	Ogden Marriott conference room (please check with hotel for room)
5:00pm	Pick up at Marriott & transport to WSU	Team, Steagall, Malone	Ogden Marriott lobby
5:15 pm	Tour of GSBE facilities (Wattis Building)	Team, Steagall, Malone	WSU
6:15 pm	Dinner with GSBE dean, associate dean, department chairs and graduate program directors	Team, Steagall, Malone, Nowell, Geide-Stevenson, Stevens, Mouritsen	Ruby River Steakhouse

Monday, October 22, 2012			
7:30 am	Breakfast meeting with members of the GSBE Business Advisory Council and Accounting Advisory Board and the Ogden-Weber Chamber President (<i>billed directly to WSU</i>)	Team, Chase, Hurst, Campbell, Nelson, Neuenschwander, Hardman	Ogden Marriott, room TBD
8:40am	Pick up team at hotel	Steagall, Malone	Ogden Marriott lobby
9:00 am	Meeting with the academic department chairs of Economics and Business Administration	McIntyre, Pol, Doris Geide-Stevenson, Michael Stevens	Dean's Conference Room (201E)
	Meeting with accounting & taxation chair	Rubin, Picard, David Malone	SBDC Conference Room (218)
9:45 am	Meeting with the Strategic Planning Committee	Team, Ahmad, Eastes, Harris, McDermott, Russell	Dean's Conference Room (201E)
10:30 am BREAK			
10:45 am	Meeting with the GSBE Rank & Tenure Committee	Team, Allred, Davis, Mbaku, Schvaneveldt, Valentin, Johnston, Matt	Dean's Conference Room (201E)
11:30 am	Meeting with the Curriculum Committee and AOL director	Team, Geide-Stevenson, Song, Smith, Turner, Grijalva	Dean's Conference Room (201E)
12:15 pm	Lunch with senior business faculty	McIntyre, Pol, Faculty	
	Lunch with accounting & taxation faculty (meeting will continue until 2:30)	Rubin, Picard, Faculty	
1:30 pm	Meeting with junior faculty	McIntyre, Pol, Faculty	Dean's Conference Room (201E)
2:30 pm	AACSB Team meeting time		SBDC Conference Room (218)
3:15 pm	Meeting with business student representatives	McIntyre, Pol, Students	SBDC Conference Room (218)
	Meeting with accounting & taxation student representatives	Rubin, Picard, Students	Dean's Conference Room (201E)
4:15 pm	Meeting with development, undergraduate advisors, career services professional, graduate program administrators, and international economics program leaders	Mortensen, Sikkink, Lange, Wheeler, Stevenson, Pace, Geide-Stevenson, Nowell	Dean's Conference Room (201E)
5:00pm	Transport to hotel	Team, Steagall, Malone	SBDC Conference Room
5:15 pm	AACSB Team meeting time	Team	Ogden Marriott
6:15 pm	Team dinner or with others as	Team	Ogden Marriott

	necessary		
7:30 pm	Individual report drafting	Team	Ogden Marriott

Tuesday, October 23, 2012			
7:30 am	Breakfast meeting for team (<i>billed directly to WSU</i>)	Team	Ogden Marriott, room TBD
8:40am	Transport to campus	Team, Steagall, Malone	Ogden Marriott lobby
9:00 am	Meeting with dean, associate dean, and Accounting & Taxation chair to review findings and recommendations	Team, McIntyre, Steagall, Nowell, Malone	Dean's Conference Room (201E)
9:45 am	Meeting with President and Provost to review findings and recommendations	Team, Steagall, Nowell, President Ann Millner, Provost Michael Vaughan	Miller Administration Building Board Room
10:30 am	Return to SLC airport (arrival by 11:15 am)	McIntyre, Pol, Steagall	
2:30pm	Return to SLC airport (arrival by 3:15pm)	Rubin, Malone	

**Monday Dinner with Executive Team
Sunday, 6:15pm**

Dr. Jeff Steagall, Dean
Dr. Cliff Nowell, Associate Dean
Dr. David Malone, Chair, School of Accounting & Taxation
Dr. Mike Stevens, Chair, Department of Business Administration
Dr. Doris Geide-Stevenson, Chair, Department of Economics
Dr. Matt Mouritsen, Director, MBA
Dr. Ryan Pace, Director, MAcc and MTax

**Monday Breakfast with Business Leaders
Monday, 7:30am**

Reed Chase, Accounting Advisory Board
Cathie Hurst, Accounting Advisory Board
Dale Campbell, Business Advisory Council
Chip Nelson, Business Advisory Council
Paul Neuenschwander, Business Advisory Council
Dave Hardman, President, Ogden/Weber Chamber of Commerce

**Meeting with Strategic Planning Committee
Monday, 9:45am**

Dr. Richard McDermott, chair
Dr. Stephen Russell
Dr. Ed Harris
Dr. Nazneen Ahmad
Ms. Mina Eastes (student representative)

**Meeting with GSBE Rank and Tenure Committee
Monday, 10:45am**

Dr. Tony Allred
Dr. Jeff Davis
Dr. John Mbaku
Dr. Shane Schvaneveldt
Dr. E.K. Valentin
Dr. Adam Johnston (non-business representative)
Dr. Susan Matt (non-business representative)

**Meeting with Curriculum Committee and AoL Chair
Monday, 11:30am**

Dr. Seokwoo Song, chair
Dr. Jim Turner
Mr. Eric Smith
Dr. Doris Geide-Stevenson
Dr. Therese Grijalva, AoL Chair

**Lunch with Senior Faculty
Monday, 12:15 pm**

Dr. Tony Allred, Professor of Business Administration
Dr. Brian Davis, Professor of Business Administration
Dr. Yuhong Fan, Associate Professor of Finance
*Dr. Stan Fawcett, Visiting Professor of Supply Chain Management
Dr. Ed Harris, Associate Professor of Information Systems & Technologies
Dr. Taowen Le, Associate of Information Systems & Technologies
Dr. Stephen Russell, Professor of Supply Chain Management and Quantitative Economics
Dr. Shane Schvaneveldt, Professor of Management
Dr. Seokwoo Song, Professor of Information Systems & Technologies
Dr. Michael Stevens, Professor of Human Resource Management and Chair
Dr. Jim Turner, Assistant Professor of Finance
Dr. E.K. Valentin, Professor of Marketing and Management
Dr. Dan Fuller, Professor of Economics
Dr. Doris Geide-Stevenson, Professor of Economics and Chair
Dr. Therese Grijalva, Professor of Economics
Dr. John Mukum Mbaku, Professor of Economics
Dr. Cliff Nowell, Professor of Economics
* Indicates new hire in Fall 2012

**Meeting with Junior Faculty and Lecturers
Monday, 1:30 pm**

*Dr. Shaun Hansen, Assistant Professor of Business Administration
*Mr. Chuck Kaiser, Visiting Professor of Business Administration
Mr. Alex Lawrence, Director of the Alan and Jeanne Hall Entrepreneurship Program
Ms. Terrilyn Morgan, Instructor of Finance
*Mr. David Read, Assistant Professor of Management
Dr. Jeremy Suiter, Assistant Professor of Strategic Management and International Business
Ms. Zhuolin Yu, Visiting Professor of Information Systems & Technologies
Dr. Nazneen Ahmad, Assistant Professor of Economics
Dr. Brandon Koford, Assistant Professor of Economics
Dr. Greg Parkhurst, Visiting Professor of Economics
*Dr. John Stone, Professor of Economics
* Indicates new hire in Fall 2012

**Lunch and meeting with Accounting and Taxation Faculty
Monday, 12:15 pm**

Dr. Jeff Davis, Professor of Accounting
Dr. Larry Deppe, Associate Professor of Accounting
Ms. Loisanne Kattelman, Instructor of Accounting
Dr. David Malone, Professor of Accounting and Chair
Dr. Richard McDermott, Professor of Accounting and Healthcare Administration
Dr. Matt Mouritsen, Associate Professor of Accounting
Mr. Ryan Pace, Professor of Accounting and Director of the MAcc & MTax Programs
Mr. Eric Smith, Assistant Professor of Accounting

**Meeting with Business Students
Monday, 3:15pm**

Reese Driscollm, HR
Mikayla McMillan, HR
Brannon Bai, HR
Shannon Ropelato, Marketing
Jessie Roberts, Marketing

**Meeting with Accounting and Taxation Students
Monday, October 22, 3:15pm**

Chloe Reynolds, undergraduate
Mina Eastes undergraduate
Angelica Moody, undergraduate
Evan Briggs, MAcc
Chad Bulloch, MAcc
Alicia Colvin, MAcc

**Meeting with Development, Advisors, Career Services, Graduate Program Directors, and International
Economics Program Leaders
Monday, 4:15pm**

Dr. Brad Mortensen, VP for University Advancement
Ms. Mara Sikking, GSBE Advisor
Ms. Yuliya Lange, GSBE Advisor
Ms. Pat Wheeler, GSBE Career Services
Dr. Mark Stevenson, MBA Coordinator
Dr. Matt Mouritsen, MBA Director
Mr. Ryan Pace, MAcc and MTax Director
Dr. Doris Geide-Stevenson, International Economics Program
Dr. Cliff Nowell, International Economics Program

F. *Materials Reviewed:*

2008 AACSB Reports

2009 AACSB Report

Fifth Year Accounting Maintenance Report plus appendices

Fifth Year Maintenance of Accreditation Report plus appendices

5-Year CVs for the Fifth Year Maintenance of Accreditation Report

WSU Response to Peer Review Team's Pre-Visit Letter

Weber State University website

AACSB Standards