

Progress in Response to AACSB WSU 6th Year Decision Letter

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

AACSB Recommendations

1. 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 described. (Standard 10: Faculty Qualifications)
2. 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. (Standards 34 Accounting Faculty Professional Credentials, Qualifications, or Certifications and 35: Faculty Intellectual Contributions)

School of Accounting & Taxation Progress:

1. In the five months since receipt of the letter from the AACSB, the School of Accounting & Taxation faculty have produced one additional peer reviewed journal article (PRJ), authored by two of its faculty (non-tax.) Two other faculty members (non-tax) currently have papers in second review and are optimistic about their acceptance. In each case, the additional publication would restore that faculty member's AQ status.

As an aging faculty in the presence of significant changes at Weber State (including the relatively recent accreditation of its business school and accounting program,) adoption of a more intellectually focused program has been slowly evolving. In 2012, two tenure track faculty, both of whom were only marginally productive with respect to intellectual contributions, retired. These retirements, coupled with the retirement of a part time visiting professor and an instructor, left open positions that went unfilled for the academic year 2012-13. Recently, however, we have filled these positions with new faculty with active research agendas and the ability to be productive into the future.

2. As stated above, in the five months since the AACSB letter, one additional PRJ has been published by faculty other than the tax faculty mentioned in the letter. That paper was coauthored

by two members of our faculty. We have also been successful in recruiting and hiring two new AQ faculty with active research agendas and are very hopeful of adding a third.

The Dean has been very supportive in boosting starting salaries for new accounting faculty in hopes of attracting qualified candidates. Last year, in a search for two new positions, we were unsuccessful. This year, with the additional funds that have been made available, we have hired two tenure-track, AQ faculty with active research agendas. We are hoping to add a third with a recent interview that was conducted.