

Program Review – B.S. in Accounting

Department/Program:

School of Accounting & Taxation
Bachelor of Science in 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.

In curriculum, a significant revision to the means by which international content is delivered has been adopted. Efforts to articulate learning objectives in every course offered by the SAT have been made. Further, where multiple sections of a course are offered by different instructors, efforts have been made to ensure that learning experiences for students are consistent.

The undergraduate program is very stable. While enrollments are down slightly since the last review, new admissions are up dramatically this year compared to five years ago. The undergraduate program is offered through a program that guarantees majors that at least once a year, every course in the curriculum is offered either in the evening or on-line, ensuring access to our undergraduate program by students who otherwise would not have access to higher education in accounting.

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.

While the School of Accounting & Taxation has two graduate programs, the MACC and MTAX, it remains committed to a strong focus on undergraduate education.

In all, the undergraduate 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:

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

Self-Study Team Members:

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Director of Graduate Accounting Programs

Mr. Eric Smith, Assistant Professor of Accounting & Taxation

Dr. Matthew Mouritsen, Associate Professor of Accounting & Taxation
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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.

Per a change in university policy in 2011, the SAT determined that the undergraduate degree offering would be a Bachelor of Science, while both a B.S. and a B.A. were offered prior to that. In the past five years, the SAT graduated 409 undergraduate students with bachelor 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

Curriculum Map

Undergraduate Accounting

#	Outcome	ACTG 2010	ACTG 2020	ACTG 3110	ACTG 3120	ACTG 3300	ACTG 3400	ACTG 3750	ACTG 4510	ACTG 5140	ACTG 5440
1.	Understand the professional role played by accountants in society.	1	1	1	1	1	1	1	1	1	1
2.	Effectively Utilize the Accounting Cycle.	1		1	1			1			
3.	Understand the audit. Processes							1	1		
4.	Be proficient with accounting information systems and controls.							1			
5.	Understand tax law and compliance.						1				1
6.	Effectively use research tools.			1	1		1				1
7.	Be globally informed.			1	1					1	

Key: 1 = Covered in a meaningful and significant way
 2 = Measured as a component of Assurance of Learning
 Course Descriptions of courses required in the major:

ACTG 2010 Survey of Accounting I
 ACTG 2020 Survey of Accounting II
 ACTG 3110 Intermediate Accounting I
 ACTG 3120 Intermediate Accounting II
 ACTG 3300 Cost Accounting
 ACTG 3400 Individual Taxation
 ACTG 3750 Accounting Information Systems
 ACTG 4510 Audit
 ACTG 5140 Global and Complex Entities
 ACTG 5440 Corporate and Partnership Taxation

D. Student Learning Outcomes and Assessment

Measureable Learning Outcomes

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

1. Understand the professional role played by accountants in society.
2. Effectively utilize the accounting cycle.
3. Understand the audit processes.
4. Be proficient with accounting information systems and controls.
5. Understand tax law and compliance.
6. Effectively use research tools.
7. Be globally informed.

Evidence of Learning: General Education Courses

The SAT does not offer any general education courses.

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
	Data Collection Point	Owner	Achievement of Learning Outcome (% of students that met or exceeded standard)	Interpretation	
1.	ACTG 2010— Test Questions	Mouritsen	N = 56-67 – 84.1%	Of the 19 questions answered (from 3 exams), four questions related to the professional role were below the 80% standard.	Students struggled with the questions related to detailed roles played by accountants regarding relevance, constraints (materiality, cost effectiveness) and external users. The new questions will be modified to ensure clarity and additional class time will be spent to ensure understanding.
2.	ACTG 3110— Assignment (Rockford Practice Set)	Deppe	N = 35 – 79% N = 36 – 80%	Section 1 did not meet the minimum standard while Section 2 barely did.	Will distribute an example of the accounting cycle beginning with an unadjusted trial balance and progressing through the adjusting entries, the worksheet, the financial statements, and the closing entries.

3.	ACTG 4510— Test Questions	Swearingen	N = 55 – 75%	Of the 13 questions answered, the most frequently missed questions were those dealing with internal controls and detection risk.	Dr. Swearingen has retired and assurance of learning data will be passed on to his replacement. It is anticipated that the new professor will implement closing the loop strategies in response to the data.
4.	ACTG 3750— Assignments: Systems Understanding Aid and INFOCUS	Davis	N = 26 – 85%	Students are learning to see how source documents and the accounting system all fit together. They have had a hard time understanding how this "by hand" accounting system project fits with the computer systems of accounting.	Rearranged the assignments order in class. The Quickbooks assignment which uses the same transactions that are completed by the students in the SUA was placed as the assignment immediately after the completion of the SUA. Before that, the Computerized assignment was started three to four weeks after completion of SUA.
			N = 26 – 85%	Students still have a hard time documenting the accounting system, documenting controls and evaluating controls because they are challenged by not recognizing the relationships of accounting processes and accounting controls.	To help students see how accounting processes interact with accounting controls, moved the Quickbooks assignment which does the same transactions done in the SUA to be completed right before the internal control evaluation process.
5.	ACTG 3400— Assignment (Tax Return)	Smith	N = 42 – 52%	Students struggled in the income section. Students appear to be struggling to learn Taxwise software as they complete the most complex of the tax return assignments.	With introduction of tax preparation software, in order to temper the transition between software competency and software novice, check figures will be distributed for students to use as they complete the final tax return.
6.	ACTG 3400— Assignment (Tax Research)	Smith	N = 42 – 71%	In addition, students are inconsistent with their approach to communicating the results of the tax research.	Changed the ordering of the assignments so that the research assignment that also requires a client letter communicating the results of the project comes last.
7.	Major Field Test	All	N = 37 – 77%	Students need more exposure to international matters.	A new Global and Complex Entities course (ACTG 5140) has been added to the core curriculum. It is expected that this course will enhance students' exposure to international issues.

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 ACTG 3400, in response to perceived student struggle with respect to tying the tax law to the tax forms, four progressively complex tax returns were introduced to the curriculum in 2009. The first three of these returns are prepared by hand and the fourth is prepared using tax preparation software. All accounting undergraduates are now required to prepare tax returns.

In ACTG 3110, students' scores indicated that they did not understand the use of special journal entries, the logic behind adjusting entries, or the logic behind closing entries. As a result of this assessment, several classroom examples were developed detailing 20 adjusting entries of moderate to difficult complexity.

In ACTG 3750 students seemed to struggle with respect to understanding the accounting process while they were trying to learn the features of the software. In response to this assessment, the instructor switched to Quickbooks accounting software, which has a more user-friendly interface.

In ACTG 3750, in response to perceived struggle with understanding the accounting system, in particular documenting and evaluating controls, the instructor rearranged the sequence of assignments so that the Quickbooks assignments, which includes the transactions that are the subject of the controls evaluation, immediately precedes the internal controls assignment.

In ACTG 3750, online students' assessments showed a gap in understanding with respect to the INFOCUS assignment. The instructor created in-person labs for online students to come to campus and receive supplemental instruction on how to properly use INFOCUS.

In ACTG 3400, the last tax return is prepared using tax software. Assessment data showed that students were not grasping the conceptual interplay between the tax laws and the forms. Rather, they were relying on the software to complete (although incorrectly) the assignment. The instructor switched to a new tax preparation software which more closely reflects what the students will see in practice and requires them to apply the tax law to the fictional taxpayer's circumstances.

In ACTG 3400 assessment data showed that students appeared to be struggling with the interface of the new tax preparation software as they were missing points on topics they understood, because they could not manipulate the software. To accelerate proficiency with the software, the instructor provided check-figures so that students could isolate their mistakes and correctly complete the return.

In ACTG 3400 students' made formatting errors related to the proper structure of a tax research memorandum. A guide was developed and distributed with the assignment detailing the components of a memorandum with special emphasis on stating the issue.

In the 2011-2012 academic year a new global and complex entities course was developed (ACTG 5140) in response to assessment data which indicated students were deficient in understanding of international issues, both in relation to accounting and on a broader level.

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 undergraduate students in accounting, the college maintains a full time advising center with two full time advisors – one for lower division students and one for upper division students. The advising center works closely with the department chairs in the college to assure that students are given the best information about prerequisites, course offerings and anticipated scheduling of courses (e.g., frequency of offerings in the evening or on-line.)

Thanks to WSU's on-line advising program, CatTracks, advising is very effective with the professional advising staff and students able to easily identify those courses left for a student to complete his/her degree. CatTracks is also designed to display student progress within the catalog year under which the student falls. Hyperlinks allow the student and advisor to quickly identify prerequisites.

The SAT also publishes "advising sheets" designed to quickly illustrate the sequencing of courses for the student. With the array of prerequisites and co-requisites, these tools have proven indispensable to student and staff alike.

Past Changes and Future Recommendations

Prior to 2012, student advising was conducted at the upper division by departments. Last year, the college made the decision to move all advising at the undergraduate level – both lower and upper division – to a central advising office. This has afforded the students with a consistency that was not present before the change. With the complexity of prerequisites and co-requisites, too, the professional advisors are able to more deftly identify weaknesses in student strategies as they piece together their schedules.

In the context of advising, our strategic management process in the coming year will seek to identify those prerequisites and co-requisites that might be simplified.

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

Because adjuncts are gainfully employed, they often come to the SAT with little or no experience in conducting a college level class. Progress of adjuncts, teaching evaluations, informal student comment, and periodic conversations with adjunct faculty are used to monitor the effectiveness of their instruction. Where needed, guidance is provided, technical assistance and support offered, and general advice on dealing with classroom matters are offered.

Once given the opportunity to adjust to the university classroom, if performance by adjunct faculty is determined not to rise to the

standard expected in the SAT, the adjunct faculty member is normally not asked to return. While rare, this has occurred.

In general, however, our adjunct faculty bring an important dimension to our students' business and accounting education. For example, we have one adjunct faculty from a regional CPA firm who has taken on the responsibility of delivering most of the Intermediate Accounting II classes. This individual has the capacity to bring practical dimensions to a very important course in our curriculum. In the coming year (upon the departure of our one audit professor) a senior audit manager from one of the Big-4 accounting firms will serve as an adjunct. Another of our adjuncts, the CEO of a large food distribution firm, teaches one section of Survey of Accounting I each year and donates his salary back to a scholarship fund. Such is the current status of our adjunct pool.

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.

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

Problem Identified	Action Taken	Progress
(Curriculum) We recommend the establishment of a regular review of the overall program.	For the past five years, reviews of the curriculum have been conducted as part of our Strategic Planning process. These reviews are a regular feature of all faculty meetings and advisory council meetings.	<ul style="list-style-type: none"> a. Two upper division courses, International and Advanced have been combined into one course – Global and Complex Entities – with International content pushed down to Intermediate Accounting. b. Coordination of all sections of Survey of Accounting I and II is moving forward.
(Faculty) We recommend removal of the disincentive to coauthor with WSU colleagues.	This disincentive has been removed.	Today, co-authorship is much more the rule than the exception.
(Faculty) There is little evidence of mentoring for adjunct or junior faculty.	<ul style="list-style-type: none"> a. We currently have one junior faculty member who is actively mentored by both the Chair of the SAT and the Director of Graduate programs. b. Adjunct faculty are now used in a more focused and coordinated way than they were five years ago. Thanks to this change, adjuncts work more closely with the Chair in performance of their duties. 	<ul style="list-style-type: none"> a. Eric Smith, the one junior faculty member, has been very successful in his first few years on the faculty. He communicates regularly with both Malone and Pace and is incorporated in important ways into the processes of the SAT. b. Adjuncts work more closely with the Chair than they once did. They are provided with assistance and direction in performing their jobs.
(Faculty) We recommend exploring means to achieve demographic diversity of faculty.	We have added the highest weight allowed to gender and ethnic diversity in our job searches.	We continue to make efforts toward recruiting a more diverse faculty; however, the market for accounting faculty, and more so for women and minorities, is extremely competitive.

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

	2006-07	2007-08	2008-2009	2009-2010	2010-11	2011-12
Student Credit Hours Total	7,153	6829.5	6,899	7,593	7,809	7,289
Student FTE Total	238.43	227.65	229.97	253.10	260.30	242.97
Student Majors						
Accountancy	464	501	482	532	537	525
Program Graduates						
Bachelor Degree	77	78	72	85	92	86
Student Demographic Profile	464	501	482	532	537	
Female	187	221	228	250	247	241
Male	277	280	254	282	290	284
Faculty FTE Total	12.83	13.48	13.45	11.34	12.74	NA
Adjunct FTE	4.65	4.29	4.32	2.26	4.21	NA
Contract FTE	8.18	9.19	9.13	9.08	8.53	NA
Student/Faculty Ratio	18.58	16.89	17.10	22.32	20.43	NA
*Student majors include pre-professional programs						

Appendix B: Contract/Adjunct Faculty Profile

Name	Gender	Ethnicity	Rank	Tenure Status	Highest Degree	Years of Teaching	Areas of Expertise
Tenure Track Faculty							
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
Instructional Wage Faculty							
Loisanne Kattelman	F	W	Instructor	NA	MACC	21	Financial, Managerial
Retired Faculty							
David Durkee	M	W	Professor	Tenured	PhD	25	Financial
Jim Swearingen	M	W	Professor	Tenured	PhD	30	Audit
Sandy Swearingen	F	W	Assistant Professor	NA	Master of Professional Accounting	30	Financial

Tom Allen	M	W	Visiting Assistant Professor	NA	BS in Accounting		Financial, Governmental
Adjuncts							
Neal Berube	M	W	Adjunct	NA	BS in Accounting		Financial
Scott Boman	M	W	Adjunct	NA	MBA		Financial
Greg Haws	M	W	Adjunct	NA	MTAX		Taxation
Dana Randall	F	W	Adjunct	NA	MTAX		Taxation
Norm Tarbox	M	W	Adjunct	NA	MBA		Financial
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 (Undergraduate)					
Cost	07-08	08-09	09-10	10-11	11-12
Direct Instructional Expenditures	1,058,189	1,158,144	1,083,776	991,514	1,034,852
Cost Per Student FTE	4,648	5,036	4,282	3,809	1,034,852

Funding	07-08	08-09	09-10	10-11	11-12
Appropriated Fund	1,058,189	1,158,144	1,083,776	991,514	1,029,142
Other:					
Special Legislative Appropriation					
Grants of Contracts					
Special Fees/Differential Tuition	0	0	0	0	5,710
Total	1,058,189	1,158,144	1,083,776	991,514	1,034,852

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.

First	Last	Company
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.