

# CONTINUOUS IMPROVEMENT REVIEW SCHOOL REPORT (ACCOUNTING)

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**School of Accounting & Taxation**  
**John B. Goddard School of Business & Economics**  
Weber State University

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# Institutional and Accounting Academic Unit Overview

## A demonstration of continuous quality improvement in the three areas of Engagement, Innovation, and Impact

Toward recently adopted accreditation goals of engagement, innovation, and impact, the most significant strategic policy the School of Accounting & Taxation (SAT) has adopted is an environment in which experimentation is encouraged and supported. We have actively encouraged faculty to adopt new tools in their classes, paid for travel to meetings in which best practices can be explored and presented, CPE, participation in workshops, etc., all with the intent of bringing new ideas to the jobs we do. Very often, when faculty come across a pedagogy that has proven effective, they choose (or are encouraged) to present that result to our “brown bag seminar” or otherwise share it with their colleagues. The Goddard School of Business & Economics (GSBE), in this way, has fostered a very collaborative, rather than competitive environment.

We have asked, by incorporating into our annual faculty report form, that faculty begin approaching teaching (T), research (R), and service (S) with attention paid to these three dimensions. While we collected a large number of observations of how we have accomplished these three goals in each of our three principal job responsibilities, listed below are some of the more notable ones. Also listed are potential crossover effects among the three dimensions (e.g., “x Engagement.”)

### Engagement

- (T) ACTG 3400 (Individual Taxation) has a Community Engaged Learning (CEL) designation and offers VITA services to the community every year;
- (T) Use of annual reports of local NFP organizations (e.g., Ogden Nature Center) and governments (e.g., Ogden City) in in classes order to raise local awareness;
- (S) Dr. Jeff Davis currently serves as academic liaison to the Utah Chapter of ISACA and oversees a student chapter for that organization;
- (S) Dr. Andrea Gouldman provides voluntary accounting services to the Junior League of Ogden;
- (S) Dr. David Malone has been an invited member of the Boards of Directors and Finance Committees of two local NFP organizations (Ogden Nature Center and the Ogden Symphony Ballet) ( x Impact);
- (S) A 30-year MACC and 5-year MTax celebration was held that brought together alumni from those programs and raised over \$8,000 for our graduate programs; and,

- (S) Unique to the culture of this state, many of our students engage in voluntary service abroad, bringing back unique perspectives that are shared in our classrooms (in particular, they offer an understanding of different cultures that provides invaluable experience in our international classes.)

## Innovation

- (T) Cooperation with WSU's Office of Institutional Effectiveness to provide students the opportunity to perform analysis tasks using live datasets through Tableau ( x Engagement);
- (T) Creation and development of task specific activities/cases to teach such principles as Job Order and Activity-based Cost Systems;
- (T) Delivery of F2F graduate courses via interactive video conferencing ( x Impact);
- (T) In response to student frustration in using IRS-provided software, acquired license to use UltraTax ®, a tax software prominently used by public accounting firms, in undergraduate and graduate tax classes;
- (R) Application of neural network technology to capture audit practitioners' internal control decisions;
- (R) Adaptation of Target Cost and Activity-based Cost principles to allocating physical environmental costs (e.g., CO2e) to cost objects culminating in a "proof of concept" model in cooperation with the Consortium for Advanced Management – International, Boeing, Grant Thornton, and CPA Canada ( x Impact; x Engagement); and,
- (R) Development and formal adoption of a "Safe Harbor List" of journals with a remunerative incentive program attached ( x impact).

## Impact

- (T) Lisa Hopkins has employed the use of "ALEKS" as a tool to measure both the progress and engagement of students in Intermediate Accounting ( x Innovation; x Engagement)
- (R) Significant increase in the number of national presentations (e.g., Annual Meeting of the American Accounting Association and section meetings) and publication in prominent journals (e.g., *Journal of Legal Tax Research*, *Auditing: A Journal of Practice & Theory*, *Advances in Accounting*, and *Virginia Tax Review*.)
- (R) The SAT is actively engaged in the newly formed "Brown Bag" series, a research colloquium that an SAT faculty member coordinates;
- (S) Dr. Jeff Davis serves as Assistant Area Auditor North Area for the Church of Jesus Christ of Latter Day Saints ( x Engagement.) This activity is included in this category because of the significance of the position and the number of individuals it affects; and,

- (R) The following table provides information from Google Scholar summarizing the impact, by way of citation indices, of SAT faculty on accounting scholarship:

Faculty Name	Since 2012			Lifetime		
	Citations	H-index	i10-index	Citations	H-index	i10-index
Malone, David	337	5	3	759	6	5
Davis, Jeff	51	4	1	216	6	5
Hansen, James	98	4	3	117	5	3
Mouritsen, Matt	14	2	0	26	3	1
Pace, Ryan	9	1	1	13	1	1
Gouldman, Andrea	9	2	0	9	2	0
Smith, Eric	1	1	0	1	1	0

Over the past decade, the Goddard School and the SAT have elevated the importance attached to intellectual development and productivity among its faculty. This is evident in the incentive structures (e.g., Research Incentive Program, importance placed in annual evaluations, etc.) the emphasis on research agendas among recent faculty hires, and the opportunities afforded faculty to re-engage in an active research program. We fully expect that this table, while demonstrating impact over the past five years, will improve dramatically in the coming reporting period.

## A Situational Analysis

### What historical, national, local, and other factors shape the accounting unit's mission and operations?

The SAT operates as a wholly incorporated unit within the John B. Goddard School of Business & Economics. As such, it includes, by reference, the situational analysis of the GSBE report. In addition, Appendix A includes a broader institutional and historical context for Weber State University (WSU.) There are, however, certain characteristics unique to the department:

#### ***Community***

Ogden currently enjoys a relatively stable economic climate. Corresponding to that is a healthy public accounting practice. Public accounting firms in the area employ many of our graduates, afford the opportunity of internships, fund scholarships at both the undergraduate and graduate levels, and have representatives who serve on our accounting advisory board.

## ***John B. Goddard School of Business & Economics***

As a separate unit within the GSBE, the SAT provides support to and is dependent on support from the GSBE. Support to the GSBE occurs through accounting courses taught within Business Foundations, accounting electives offered in the upper division to non-accounting majors, and accounting courses offered in the MBA program. On occasion, students in the MBA program will also choose electives taught in the MACC or MTAX. Similarly, the SAT is dependent on the college for support courses throughout both the undergraduate and graduate curricula.

### ***Degree Programs and Number of Graduates***

In the five year period of the review, the SAT offered four degree programs, the Bachelor of Science in Accounting, the Bachelor of Arts in Accounting, the Master of Accounting and the Master of Taxation. Prior to the current review period, the Bachelor of Arts was discontinued and the Master of Accounting containing two tracks was split into two separate degrees – the Master of Accounting and Master of Taxation (Taxation constituting a new degree program.) In addition, the SAT offers a minor in accounting.

The following table summarizes the number of graduates from each of the SAT degree programs:

<u>Degree</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
BS	75	87	87	82	81	412
BA	9	3	0	2	0	14
MACC	26	20	17	22	12	97
MTAX	<u>18</u>	<u>32</u>	<u>20</u>	<u>20</u>	<u>16</u>	<u>106</u>
Total	<u>128</u>	<u>142</u>	<u>124</u>	<u>126</u>	<u>109</u>	<u>629</u>
Minor	1	8	5	5	6	25

The Bachelor of Arts, although discontinued, continues to have a few legacy students who entered (and will presumably graduate) under catalogs that offered that program. In addition, in the first year of this review, the MTAX was still new, thus produced relatively few graduates. As one can observe in the table, the MTAX has quickly assumed a prominent role among our students and is now fully competitive with the MACC. The MTAX has also been identified as a key strategic program by the GSBE.

In addition, the SAT has experienced an increase in the number of students enrolled in our minor. Most of these students are International Economics majors, exchange students, and are pursuing a route into our graduate accounting and tax programs. During the review period, we were fortunate to have had several foreign exchange students take this route, several of whom are now gainfully employed with local and regional accounting firms, resulting in increased interest among our international

students. This program seems to have had a significant impact on our foreign exchange population. With the changes proposed for the program, the SAT hopes to have an even stronger impact on this population in the future.

### **Bachelor of Science in Accounting**

The BS degree is grounded in a strong liberal education emerging from general education required of all undergraduate degrees at Weber State. That general education specifically provides for designated courses for *Diversity, Composition, American Institutions, Quantitative Literacy, and Computer and Information Literacy*. In addition, breadth is incorporated via general education requirements in *Humanities, Creative Arts, Social Sciences, Physical Sciences, and Life Sciences*.

In the GSBE, prior to admission to the college, students must complete Business Foundations courses including, Survey of Accounting I, Principles of Microeconomics, Principles of Macroeconomics, Business Computer Skills, and Business Statistics. Once admitted to the college, students must complete a “cross-functional core curriculum” that includes Business Calculus, Business Statistics II, Legal Environment of Business, Business Ethics & Environmental Responsibility, Executive Lectures, and Strategic Management.

The GSBE incorporates a quality element into the above requirements by requiring that all prerequisite and GSBE courses must be completed with a grade of C- or higher. A GPA of 2.5 in Business Foundations and overall is required for admission to the GSBE. In addition, a 2.5 is required in the major, overall university, and overall bachelor’s GPAs (compared to the university requirement of 2.0.)

In 2010, Weber State resolved to identify the type of degree- BA or BS - most appropriate for each discipline offering a bachelor’s degree. The SAT determined that a BS would be most appropriate and was most common. No argument was made for continuing to offer the BA, so it was discontinued in the 2011-2012 catalog. As a result, the number of BA degrees in accounting has begun to decline and will be zero by 2021 (with a ten year window on catalog selection.) This also explains the diminishing numbers in the table above.

### **Graduate Programs in Accounting**

Application for admission to both the MACC and MTAX require a completed application, including transcripts and GMAT. Admission is heavily reliant on the combination of GMAT scores, cumulative undergraduate GPA, GPA for last 60 hours, and accounting GPA, as well as each of those scores considered independently. More subjective factors are also taken into account, including weight given to diversity, quality of work experience, quality of recommendations, etc.

In response to competition from the SAT’s competitor schools (in particular the University of Utah and Utah State,) a waiver program for the GMAT has been



implemented. Based on this competition, along with research that suggests that the GMAT is, at best, an imperfect predictor of success, the School of Accounting & Taxation has begun weighting more heavily subjective factors indicated in the preceding paragraph. Seeking the best candidates, the SAT committee responsible for admissions to the program has been expanded and is adopting more innovative and thoughtful ways of screening applicants.

Thanks to a strong local and regional reputation, consistent demand in the region for accounting graduates, and an excellent working relationship between local firms and our placement personnel, placement rates for graduates have been at or near 100%, for both graduate and undergraduate students, during the entire review period.

The SAT continuously monitors the MACC and MTAX curricula, seeking ways in which they might be more relevant and responsive to its graduates. For example, with the addition of a new faculty member who has expertise in forensic and internal auditing, the program is developing a new course emphasizing those knowledge sets. The MTAX program, too, has developed a new course, "Accounting for Income Taxes," which we believe will prove to be a valuable elective for MACC students (and is required of MTAX students.) In these ways and others, we seek innovative solutions to improving the quality and relevance of our programs. Further, during the reporting period, a major revision was made to the MTAX curriculum to fit more appropriately with content distribution and faculty qualifications and expertise. This is discussed in greater detail in the section on curriculum management and development.

### **Master of Accounting**

The Master of Accounting is designed to provide students with the knowledge and skills necessary to enter the accounting profession in any entry-level capacity. Students from this program have entered public accounting, governmental accounting, private accounting, and have entered the workforce in non-accounting positions, including small, independently owned businesses.

### **Master of Taxation**

The MTAX was separated from the MACC for strategic reasons in the prior review period. This innovative strategy has resulted in the SAT gaining a national reputation as one of the most cost effective tax educations in the western states. The SAT's strategic vision of the MTAX is to provide broad access by professionals, business and otherwise, to expertise in taxation. We envision an innovative and inclusive program where lawyers, health professionals, financial professionals, and others may enter the tax program with a minimum amount of leveling coursework required.

The implication of this strategy is that not all graduates of the MTAX will necessarily be qualified to sit for the CPA exam; however, with the appropriate planning, a student with an undergraduate degree in accounting (or appropriate leveling work) will easily meet educational licensing qualifications in any state.

### What are the accounting academic unit's relative advantages and disadvantages in reputation, resources, sponsors, and supporters?

#### *Advantages*

- With the generous support of WSU and Goddard School administration, faculty salaries have been raised to a level in which the SAT can compete in national markets for new faculty. I cannot overstate the effect this has had on recruiting new faculty.
- In the years since its last review, the SAT has replaced nearly all remaining non-participating adjunct faculty with participating, academically qualified faculty (i.e., SA). Further, current faculty represent a racial and gender diversity that did not exist at the time of the last review (or, for that matter, at any other time in the history of this department.)
- The SAT enjoys a strong reputation among firms that recruit its students. Employers consistently laud the work ethic they associate with Weber State graduates.
- The SAT, while offering an excellent graduate program, also places significant emphasis on the quality of the undergraduate degree. Small class sizes, high proportion of sections utilizing participating faculty, and personal attention by faculty all contribute to a high quality undergraduate experience, qualities often lost in larger programs offering/emphasizing graduate degrees.
- The MACC and MTAX each enjoy a very high job placement rate among its graduates, with 100% placement in nearly every graduating class.
- SAT Advisory Council meets semiannually and provides invaluable feedback on the downstream success of our students, relevance of our curriculum and content, and offers suggestions on ways in which we might improve.
- Both the MACC and MTAX are offered in the late afternoon and evening on the Davis campus (closer to Salt Lake City and Hill Air Force base,) affording access to what is typically a nontraditional and/or working population of students.
- Because of the access referred to above, we also attract a population of highly qualified students who could have easily attended more prominent graduate schools. Evidence of this is that the SAT graduate students' average GMAT scores rival those at the University of Utah and are higher than those at Utah State University, Boise State, Southern Utah, and others of our competitors.
- The MTAX is one of only a few of its kind offered in the mountain state region and the only one in Utah. Many of our MTAX students choose Weber because of this unique opportunity.

- The MTAX focuses on high level tax law policy and practice and affords higher accessibility to non-accounting backgrounds (e.g., lawyers may enroll in the MTAX with minimal leveling required.)
- Oversubscribed demand for graduate education at the University of Utah and Brigham Young, coupled with WSU's excellent regional reputation and very low tuition rates compared to our competitor schools result in many excellent students, wishing to stay in Utah, enrolling in both our undergraduate and graduate programs.
- Proximity to Salt Lake City and allegiance by alumni to Weber State afford the SAT an excellent pool of professionally qualified adjunct faculty from which to draw.
- The SAT has recently benefited from the Goddard School's Department of Economics program that attracts students from China, Korea, Germany, and the U.K. A significant number of those students, while studying International Economics as part of a "2+2" program, choose to minor in Accounting and subsequently move into our graduate programs.

### ***Disadvantages***

- The SAT continues to face challenges resulting from being an institution that often refers to itself as a "teaching institution," a label that was, largely, shorthand for a faculty not engaged in the production of intellectual contributions. While within the Goddard School, this self-image has largely been removed, interactions across campus continue to impose an external image of WSU not being of the caliber of other institutions (e.g., University of Utah and Utah State University.) While we recognize that we do have a different mission from those institutions, we also insist that we accomplish our mission without sacrificing the quality of our intellectual pursuits.
- Summer funding is weak compared to many of our competitor schools. For a new faculty member, we can offer summer support that, internally, seems very generous (especially across campus.) When compared to hiring packages elsewhere, however, we continue to lag well behind the market.
- The recent hires of the SAT are exceptionally well qualified, as mentioned among the advantages we enjoy. This also presents a challenge: retention. I am most concerned with retaining the faculty we have hired in coming years. They are incredibly engaged, demonstrating very successful innovative and impactful approaches in their classrooms, publishing in high quality outlets, and have become engaged members of the profession, the university, and our community. The time is coming when schools begin attempting to lure away these exceptionally bright individuals. The SAT must formulate a strategy for minimizing turnover.

## What internal, environmental, or competitive forces challenge the accounting academic unit's future?

There seems to be increasing pressure on our programs from two sources:

1. Increasing numbers of on-line programs from accredited universities; and,
2. Short-term enrollment fluctuations in the presence of an enrollment-based funding model.

In the former, universities such as The University of Alabama, Rutgers, University of Massachusetts – Amherst, etc., have recently developed masters degrees in accounting offered completely on-line. The SAT competitors, too, have increased on-line offerings, including Southern University's on-line MACC program.

The SAT, with its emphasis on personal attention and small class sizes, has been reluctant to offer any courses in its graduate programs in an on-line format. As technology improves and competition for graduate students increases, we may need to revisit the need to extend our programs to on-line formats.

Currently, we do offer to students in remote locations, via interactive video conferencing, the MTAX degree. Individual course offerings were made several semesters ago on an experimental basis and since have been expanded. Beginning in the fall of 2017, on a limited and selective basis, the MTAX degree will be offered in its entirety through interactive video.

On the second point, the Goddard School, and by extension the SAT, has thus far avoided difficulties in funding from short-term declines in enrollment (e.g., when the LDS church extended the age for missions to 18 years of age, there was a short term decline in enrollments.) The Utah State Legislature imposes this funding model and is a regular source of anxiety when enrollments are below projections. Again, the SAT has thus far avoided any adverse effects; however, in the spirit of this category, it is presented as a potential threat, but one to which a significant amount of attention is being paid.

## What opportunities exist for enhancing the accounting academic unit's degree offerings?

As suggested above, the SAT will evaluate experiences with interactive video conferencing for possible extension to programs beyond the MTAX.

The SAT has also begun to review its requirements for a minor in accounting. Currently, the minor requires 24 semester hours, just two courses short of those required for the major. There may exist an opportunity to reduce the requirements for the minor, increase enrollments and participation, and thus potentially attract more students to the major and/or graduate programs. The same is true of leveling

requirements imposed on students to enter the graduate programs without an undergraduate in business or accounting. This will be an area that will be explored in the coming review period.

### **The progress made on issue(s) identified in the AAC decision letter resulting from the previous visit**

As a result of the continuing review in 2012 and the sixth year review in 2013, the team recommended that the following areas be addressed prior to the 2017 maintenance review:

- (2012) Faculty Qualifications – In 2012, the SAT had one faculty member who met neither the AQ nor PQ qualification. There was also the remnant reliance on adjunct faculty. With developing graduate programs, the team was concerned with the relatively low percentages of AQ faculty and the marginal achievement of the required percentage for AQ + PQ faculty.
- (2012) Following implementation of a “Research Incentive Program” and anticipated hiring of new faculty following recent retirements, the team expressed the need to document success in improving production of intellectual contributions.

The SAT responses to these concerns were provided in the 2013 letter during our sixth year review. At that time, the AQ and AQ + PQ issues were resolved which partially resolved the second issue of intellectual contributions. The only issue identified as needing addressing in the 2013 letter was:

- (2013) “Continued improvement in the scholarly output of faculty and maintaining a sufficient number of both academically qualified and professionally qualifies (sic) faculty members.”

While the review team judged us as meeting the standards in 2013, the SAT has improved dramatically in the composition of its faculty and the productivity and quality of intellectual contributions since that letter. We are now 100% SA + IP (the rough equivalent of AQ + PQ used in our previous review.) We have also decreased our reliance on adjunct faculty and instead have concentrated on maintaining a solid IP representation on our faculty through full-time instructors. We still engage two adjunct faculty in our undergraduate curriculum, both of whom work on campus and are thus available to students. We also have used an adjunct in our graduate curriculum to teach specialized courses. We have limited that use to no more than one very highly qualified adjunct per year, assigned to one course only.

Referring to Table A2-1 in Appendix B, one can see that the SAT production of intellectual contributions has not only increased in volume, but also in quality since the 2012 report. With the addition of four new faculty, each terminally qualified and

with active research agendas, and with established faculty that have become increasingly engaged in research, the SAT is arguably more productive intellectually than at any other time in its history.

## Four Areas of AACSB Accounting Accreditation

### 1 – Strategic Management and Innovation for Accounting Academic Units

#### Strategic Management Planning Process and Outcomes

At faculty meetings each year, the accounting faculty specifically seek to consider strategic initiatives. At the beginning of each year, in proximity to the GSBE meeting, the SAT faculty meet to review the past year, identify opportunities, and set out strategies for making changes to the ways in which we execute our academic mission.

Twice per year, faculty of the SAT meet with its advisory council and solicits its input on strategic initiatives under way. The advisory council is used primarily to gauge reaction to various initiatives for the purpose of anticipating resistance or problems in presenting changes to students and outside constituents.

Most importantly, however, the SAT is an integral component of the Goddard School's strategic planning process, folding our own process into that of the College.

There have been significant adjustments to the deployment of faculty resources in the SAT since the last review, consistent with the goals the SAT set out for itself. These are included, by reference, in Table A9-2 in Appendix C in this report. Goals achieved during the review period have included:

- Decreased reliance on adjunct and overload teaching
  - Overloads have been nearly eliminated
  - Use of adjunct faculty has been limited to strategic opportunities
- Fully staffed faculty
  - With the 2017 addition of Valerie Chambers, the need for overload teaching will be eliminated
  - Gender diversity is now the best in the Goddard School
- 100% of faculty appropriately qualified
  - All faculty are either SA or IP
  - Percentage representations of SA, IP and Participating are at their best levels in decades
- Acquired access to WRDS database

- Normal Jones golf tournament shifted to support a broader scholarship program (and Fall golf tournament has been shifted to support Beta Alpha Psi)
- Focused and strengthened VITA program
- Significantly increased GMAT scores over five year period through more rigorous admissions standards in both MACC and MTAX
  - Average GMAT scores for both programs are comparable to the University of Utah and Utah State University
- Completed curriculum review of MACC program
- Improved rankings of graduate programs
- Extended MTAX program to remote locations via interactive video conferencing
- Established Center for Tax Education and Research
- Beta Alpha Psi has restored its designation as “Superior” a status chapter

### Financial Strategies and Allocation of Resources

The SAT currently has discretionary funds whose balance has stabilized at just in excess of \$120,000. Beyond those funds allotted to the department by the college, these funds are typically used to fund travel, computer software and hardware purchases, recruiting events, advisory board meeting expenses, submission fees to journals, etc. Prior to the SAT’s last review, priorities for spending from discretionary funds was refined and modified to be in alignment with the SAT’s mission. While that model has been retained, the stability of our discretionary funds has enabled us to support new faculty as they begin making their presence known nationally. This translates into supporting faculty travel, when appropriate, to high profile meetings in which they are participating, but may or may not be presenting their research.

Both discretionary funds and funds available for scholarships are provided through the generosity of our alumni and supporters. We continue to employ a development officer who has been instrumental in securing resources to support not only our major initiatives, but the subtle requirements of making our presence known nationally. Additionally, we have worked with several key donors to broaden the definitions of scholarships they have funded in order for the department to build fund-raising activities to support those scholarships. Those scholarships (e.g., the Normal Jones and Swearingen scholarships) are becoming increasingly important in attracting the best applicants to our graduate programs.

Because of the generosity and support mentioned above, the SAT is the most financially viable unit in the GSBE. In 2012, the SAT has more than \$88,000 available for graduate program scholarships (MACC and MTAX.) The SAT has moved to a model where three award periods are observed in order to be more responsive to excellent students who apply to the program mid-cycle. Recently, we

have moved beyond that to identify likely awards to prospective applicants as they apply to the MACC and MTAX programs so that they can make even more timely decisions on acceptance.

The SAT administers two golf tournaments each year – one at the beginning of the fall semester and one at the end of the spring semester. The former is relatively informal and is intended to bring students and professionals together for a nine-hole scramble. Recently, the proceeds of that tournament have been designated to assist Beta Alpha Psi in funding their activities.

The second event, the Normal Jones Golf Tournament, also a scramble format, is 18 holes, and each year attracts a full field of alumni, faculty, recruiters and students. The Normal Jones tournament is linked to an endowment that was originally intended to provide for the funding of the tournament and now is poised to build that endowment more rapidly (as mentioned above.)

Beyond those specific efforts, the SAT is beginning to develop alumni allegiance through the MACC and MTAX programs, which are each beginning to take on a prominence regionally. As those students make their way into their careers, we hope to remind them of the generosity from which they benefited. We believe that funding generated for program support has a bright future in both the SAT and GSBE.

## **Mission Statement and summary of strategic plan or framework**

### ***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.

In the reporting period, the mission statement has not changed. In our previous review cycle, the university engaged in a substantial revision to its mission statement, including specification of core themes, objectives, and indicators of achievement. (The WSU mission statement is included in Appendix D.) The Goddard School, in response to the revised University mission, embarked on a process to revise its mission statement and strategic planning goals. The SAT is now beginning a process to replicate the Goddard School efforts. This will be one of the key goals of the new review cycle.

### **Intellectual Contributions**

The Goddard School and by extension, the SAT, has established an index of publications in which quality has been demonstrated (referred to as the “Safe Harbor List.”) During the review period, SAT faculty have increased their production of both the number and quality of publications. The SAT has also embarked on a program of encouraging faculty travel to present scholarship at prominent, national meetings (e.g., national and section meetings of the American Accounting Association.) Table A2-1 located in Appendix B provides evidence of this increase in productivity.

SAT faculty have also been heavily engaged in the “Brown Bag” series the Goddard School established (during the review period) in which faculty (and occasional visitors) present working papers. Currently, one of the SAT faculty serves as coordinator of the series.

### **New Degree Programs**

While there have been revisions to each of our four degree programs (including the minor in Accounting,) the SAT has not developed new degree programs during the review period. As indicated above under strategic planning and goals, development of our MTAX program has been a priority. The SAT believes that program, new for the previous review, has proven very successful.

## **2 – Accounting Unit Participants – Students, Faculty, and Professional Staff**

### **Students**

As explained earlier, Weber State is an open enrollment institution, requiring only a high school diploma to gain admission. While students “apply” to the GSBE, the standards are course completion and GPA based, with no judgment involved. The only students who apply to the program, therefore, are those who are eligible to be admitted. A summary of the Goddard School’s admissions process is provided in Appendix E.

While Weber continues to offer open access, because of our reputation for small class sizes, emphasis on undergraduate education and flexibility in scheduling of course work through evening and on-line courses, average ACT scores among our undergraduate students in accounting are very respectable.

At the graduate level in the SAT, however, admission criteria have become competitive and admissions to the programs increasingly rigorous. As the selected data below suggest, admission rates have decreased significantly, average and 90<sup>th</sup> percentile GMAT scores have increased, and enrollments (we believe due to signaling of increased rigor and quality in the graduate program) has increased. Our placement rates from the graduate program have been at or near 100% for the two years since unveiling the MTAX program. Our recruiters have been enthusiastic about our graduates of both programs and placement results have corroborated that.

	Undergraduate		Graduate	
	11-12	16-17	11-12	16-17
Enrollments	527	583	76	83
Average ACT/GMAT	22	24	568	579
• 90 <sup>th</sup> %ile	27	28	650	645
New Entrants	112	101	62	47
% Job Placement of Those Reporting and Seeking	100%	100%	98.5%	100%
Admission Rate	100%	100%	73%	41.4%

## Faculty and Professional Staff Sufficiency and Deployment: Faculty Management and Support

### Faculty Management Policies

Policies concerning tenure and promotion as well as faculty productivity in the production of intellectual contributions are summarized in the following appendices:

Appendix B: Table A2-1 – Intellectual Contributions of the Accounting Academic Unit

Appendix C: Table A9-2 – Deployment of Participating and Supporting Faculty

Appendix F: Table A9-1 – Faculty Sufficiency and Qualifications Summary

Appendix G: Goddard School Research Incentive Program (RIP)

Appendix H: GSBE Faculty Qualifications Guidelines

Appendix I: Tenure Document

Appendix J: WSU Tenure and Promotion Policies (PPM 8-11)

The following discussions should be read in the context of the above listed appendices:

### Recruiting

During the review period, two faculty members, Dr. Richard McDermott and Dr. Larry Deppe, retired after long and distinguished service to Weber State. Mr. Bill Bailey, a tax professor, decided to accept a job elsewhere. Corresponding to these departures, approval to hire four new faculty was granted during the review period, in part to replace three departures and in part to bring the SAT faculty to full strength, eliminating the reliance on overload teaching and adjunct faculty, while retaining our emphasis on small class sizes.

Since 2012, the SAT has hired four new faculty (name, year of hire, institution granting degree, year of degree):

Dr. Andrea Gouldman, Fall 2013, Virginia Commonwealth University, 2013

Dr. Darcie Costello, Fall 2016, Washington State University, 2014

Dr. Weiwei Wang, Spring 2017, University of Texas Dallas, 2016

Dr. Valerie Chambers, Fall 2017, Arizona State University, 2017

In the SAT 2012 report, the department specifically set out as a goal to improve the gender and ethnic diversity of the department. As suggested by the list above, we have managed to accomplish this. Frankly, in my opinion, this is one of the most important achievements of this review period.

In response to an instructor who retired at the end of the previous review period, the SAT also hired one additional full-time instructional wage faculty, Lisa Hopkins. Ms. Hopkins replaced Sandy Swearingen who was a long-standing, active, and engaged faculty member who served a broad role in the SAT. Ms. Hopkins graduated with her MACC from Weber State in 2007, followed by a distinguished period of employment at a local CPA firm. She has stepped fully into the role vacated by Ms. Swearingen, has helped elevate the role and engagement of Beta Alpha Psi, has taken full responsibility for administering and coordinating our Intermediate I course, and adds much needed flexibility to our schedule of introductory accounting courses. Ms.

Hopkins has had a significant impact on the quality and engagement in our undergraduate program.

### Mentoring

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.

### Evaluation

Faculty in the GSBE are evaluated every year for merit. Untenured faculty are evaluated after three years of service according to requirements in the Policies and Procedures Manual (PPM) of the university (see Appendix J.) Tenured members of the faculty are evaluated every five years as part of a post-tenure review process. In annual evaluations of faculty in the SAT, as department chair, I employ a rubric that provides details on the nature of performance that would constitute excellent, good, satisfactory or unsatisfactory performance in teaching, scholarship and service. Each year, the Executive Team of the Goddard School meets to “level” our evaluations to assure fair and consistent evaluation of faculty across the college.

### Reward Systems

In addition to raising faculty salaries since the last review period, reward systems in a variety of contexts remain in place. In the SAT, financial resources are much more accessible by faculty who have maintained their appropriate level of qualification (SA or IP.) An unsatisfactory evaluation is automatically assigned to a person whose qualification has lapsed, resulting in ineligibility for merit raises, increased teaching loads, ineligibility for summer and overload teaching, low priority for teaching assignments, and in the case of those who are classified as “other,” ineligibility for graduate

course assignments. There is a brief grace period after a qualification has lapsed to allow a faculty member to recover that qualification.

Those who have unsatisfactory evaluations, however, are given careful guidance to attempt to correct the situation. A faculty development plan is required of that faculty member, with a detailed strategy for recovering the qualification. Progress is monitored carefully in as constructive a way as possible.

In contrast to the penalties associated with low performance, high performance is appreciated and rewarded. As chair, I attempt to identify and recognize the efforts, no matter how small, of those who are engaged and doing their job well. Again, access to resources, priority in teaching assignments and schedule are a product of high quality job performance. Fortunately, in the current review period, the SAT has experienced a high level of the latter circumstance and none of the former.

### Support

As suggested above and in our previous review report, access to SAT funds is closely aligned with the SAT mission, placing a high priority to funding those activities that result in higher quality education, scholarship and service. Impact of these policies are evidenced by increased attendance and participation at professional meetings as well as increased production of high quality scholarship.

## **3 – Accounting Learning and Teaching**

### **Curricula Management and Development**

#### ***Management and Development***

During the reporting period, several changes have been made in the curriculum requirements, both at the college and department levels, that affect the undergraduate accounting degree. At the graduate level, structural changes to the curriculum have been made affecting both the MACC and the MTAX. In each instance, these changes have constituted “closing the loop” activities in response to indications that learning objectives could be better served via the changes. The most recent graduation requirements and course maps for the both graduate and undergraduate degree programs in the SAT can be found in Appendix K.

In the undergraduate program, changes have included

- Addition of ACTG 2020 to Business Foundations

- Business communication requirement and IST 2020 (college requirements) were moved to the business core.
- Business communications options were changed to MGMT 3200, NET 3250, ENGL 3100, or ECON 4970 or 4980 to accommodate all business majors.
- At the department level, discussions are ongoing regarding its added business communications requirement.
- ACTG 5140 and 5440 were changed to 4140 and 4440 (effectively making them ineligible for credit as graduate courses.)

In the MACC program, to following changes have been made to the curriculum:

- A new MTAX course was developed that is being recommended as an MTAX elective for our MACC students, “Accounting for Income Taxes.”
- Information Systems Audit has been removed as a requirement and replaced with a course in Forensic Accounting/Internal Audit.

In the MTAX program, significant changes, both to courses and to curriculum, have been made. This is largely a result of the MTAX program being relatively new. Changes have included

- Addition of the following courses:
  - Accounting for Income Taxes
  - Reorganization of the topics of State & Local Tax, Exempt Organizations, Federal Tax Procedure, and Gifts and Estates into two courses, pairing logical subject matter and instructor resources. The two new courses are:
    - MTAX 6435 – State & Local Tax/Federal Tax Procedure
    - MTAX 6445 – Gifts, Estates, Trusts & Exempt Organizations
- Reorganized the grouping of courses per semester to better pair courses into logical order (e.g., Advanced Individual in Fall, Advanced Corporate in Spring)
- Due to the writing-intensive nature of Tax Research, we now offer two sections per year to relieve the burden on the faculty teaching it as well as to afford smaller class sizes, facilitating delivery of the material in that course.

The MTAX program is now offering students the opportunity to complete the degree via distance learning (interactive video conferencing.) To date, courses have been offered on a limited, experimental basis. The results have been excellent and we plan to expand the program.

For both the MACC and MTAX programs, access to opportunities for internships has increased through continued cooperation with local and regional CPA firms, private firms, and governmental and nonprofit entities. Changes in our MACC and MTAX curricula have been made with attention to providing opportunities to count these

internships for academic credit. This has resulted in more internships and clearer paths to employment opportunities for our students.

### ***Management and Development via Learning Outcomes***

Toward the ends of managing and developing curricula, members of the School of Accounting & Taxation faculty have developed the following learning outcomes. Their purpose is to monitor and ensure continual improvement by assessing student, faculty, and program-related outcomes and responding to those assessments by closing the loop. The assurance of learning plans and corresponding results for the degree programs of Bachelor of Science, Master of Accounting, and Master of Taxation are presented below.

Development of learning outcomes has occurred in four steps:

1. Development of learning outcomes for all students in the Goddard School of Business & Economics. These outcomes were the product of GSBE faculty collaboration in developing learning outcomes and objectives driven by a college-wide assessment plan.
2. Development of learning outcomes specific to undergraduate accounting courses in relation to the SAT assessment plan.
3. Development of learning outcomes specific to Master of Accounting courses in relation to the SAT assessment plan.
4. Development of learning outcomes specific to Master of Taxation courses in relation to the SAT assessment plan.

The following table summarizes learning outcomes and their corresponding learning objectives. These outcomes and objectives are malleable. With the change in SAT faculty that has happened since 2012, we have chosen to keep the outcomes and objectives in a relatively steady state to help new SAT faculty to acclimate and adjust. Now that the SAT faculty has grown, the SAT faculty are acclimated to the process, and the SAT faculty have the expertise to cover all of the functional areas of an accounting curriculum, the SAT faculty members are engaging in on-going discussion about enhancing, increasing, and decreasing these outcomes and objectives.

#### Undergraduate Accounting

#	Outcome	Objective
1.	Understand the professional role played by accountants in society.	Demonstrate an understanding of the professional, ethical, and regulatory role of accountants in society.
2.	Effectively Utilize the Accounting Cycle.	Be proficient with the key steps in the accounting cycle.

3.	Understand the audit. Processes	Demonstrate knowledge of audit, control, and detection risks.
4.	Be proficient with accounting information systems and controls.	Be proficient with accounting information solutions (software). Document accounting processes & controls.
5.	Understand tax law and compliance.	Apply the appropriate tax law and compliance forms to complete individual income tax returns
6.	Effectively use research tools.	Utilize relevant Internet sites and research databases as resources to gather information
7.	Be globally informed.	Understand implications of internationalization of business on accounting practice.

### Master of Accounting

#	Outcome	Objective
1.	Be effective researchers and communicators.	Utilize relevant Internet sites and research databases as resources to gather information. Prepare professional and persuasive letters and memos.
2.	Understand standards, laws & regulations applicable to professional accounting.	Apply the appropriate accounting standards to prepare financial statements. Apply the appropriate auditing standards to design and conduct an audit.
3.	Be ethically aware.	Systematically analyze ethical issues in auditing. Systematically analyze ethical issues in financial reporting.
4.	Be analytical thinkers.	Systematically evaluate accounting issues, generate & compare alternatives, and propose solutions.
5.	Be globally informed	Understand international accounting practice.

### Master of Taxation

#	Outcome	Objective
1.	Be effective researchers and communicators.	Utilize relevant tax research databases as resources to gather information. Prepare well-written letters and memos.
2.	Understand standards, laws & regulations applicable to professional accounting.	Accurately complete income tax returns. Demonstrate an understanding of the tax laws.
3.	Be ethically aware.	Understand ethical issues and professional standards in tax.
4.	Be analytical thinkers.	Apply the appropriate tax law to factual situations.
5.	Be globally informed	Familiarity with international tax issues.



## ***Implementation***

In all three programs, faculty have elected to employ course-embedded assessment tools which assess achievement of learning outcomes through examination, case analyses, and course assignments.

For purposes of this report, assurance of learning data were gathered during the 2016-2017 academic year. The SAT faculty has gathered data over three one-year cycles, ending in 2016-2017. Following each cycle, faculty owners interpreted data and suggested activities, methods, or changes for closing the loop. Faculty members have elected to measure learning within the required core curriculum for accounting students. Consequently, while not every course in the curriculum measures a learning outcome, faculty are continually encouraged to not only develop assessment methods, but also respond to results as appropriate to the academic level and student enrollment make-up.

The following tables provide information with respect to implementation through measurement, assessment and closing the loop for the most recent assessment cycle. Consistent with Standard A6, actions taken in response to assessments that have larger, curricular impact (e.g., introducing content that is new to the curriculum, even if via one course) have been so indicated (curricular.)

## Undergraduate Accounting

	Data Collection Point	Owner	Achievement of Learning Outcome (% of students that met or exceeded expectation =80%)	Interpretation	Closing the Loop Activity
1.	ACTG 5140 — Test Questions	Malone	N = 37 (67% Met or Exceeded)	Questions are rigorous and normalized to arrive at a grade. The questions explore not only role, but the extent to which accountants rely on professional judgment. Many seem still to be wedded to the idea of our role as bookkeepers. Improvement in softer analytical skills is needed.	(Curricular) Incorporated case materials (e.g., Trueblood) that delve into very subjective and interpretive areas (i.e., the professional aspects of being an accountant,) stressing that the support one builds for an answer is as important as the answer itself.
2.	ACTG 3110 — Assignment (ALEKS)	Hopkins	N = 60 (93% Met or Exceeded)	This objective is measured in Accounting 3110 through ALEKS. ALEKS is a web-based assessment and learning program that assesses the student's knowledge of the corporate accounting cycle (accrual basis).	Moved to ALEKS as a comprehensive assessment tool; but, ALEKS also serves to improve the feedback mechanism available to students.  To ensure that all students meet an average proficiency at or above 90% on Goal Completion Assessment, progress in ALEKS will continue to be monitored. Students will be given a weekly % of completion goal. This will ensure that students spend the required time in ALEKS to successful. This is a 4 week project that should be worked on throughout this period.

3.	ACTG 4510 — Test Questions	Hansen	N = 24 (90% Met or Exceeded)	On the more difficult grading metric, students received an average of 90% of possible points on an attribute sampling question which dealt with audit, control, and detections risks.	<p>Incorporated relevant CPA prep materials to facilitate improved understanding of audit, control, and detection risks.</p> <p>Will continue to work on improvement with the students. This is a skill they will need in their audit profession. I will provide more in-class opportunities for practice before I measure again. If performance stays steady, I will focus on another type of sampling problem.</p>
4.	ACTG 3750 — Assignments: Systems Understanding Aid and INFOCUS	Davis	N = 31 (85% Met or Exceeded)	Quickbooks score was higher than SUA. Surveyed the students to see if they liked doing the Quickbooks assignment right after the SUA. Positive response because the detail of the documents, the recording, and posting process in relation to the financial statements made more sense to them. They could now better see the big picture and how the accounting computer system actually did the processing of the accounting "behind the scenes."	(Curricular) Incorporated INFOCUS as an additional tool to aid understanding of more complex accounting systems. Continue to measure whether Quickbook score on average is higher than SUA score.
5.	ACTG 3400— Assignment (Tax Return)	Smith	N = 46 (96% Met or Exceeded)	In trying to understand lower scores, discussions with students led me to believe the software we were using was cumbersome.	In 2015, I switched tax software on which students prepared Tax Return #4. The results from this cycle show demonstrable improvement over the previous software experience in terms of learning outcomes. With the previous software, around 85% of the class would meet or exceed expectations.
6.	ACTG 3400— Assignment (Tax Research)	Smith	N = 49 (72% Met or Exceeded)	Less than 80% of students met/exceeded expectations. The final research assignment depends heavily on the student's reading of the case.	Students at this level have a difficult time reading Tax Court cases. On this account, I modified the way in which I introduce the research assignments. I explain who the parties are, how to determine what the issue is and how to overall approach the reading of the case.

7.	ACTG 5140 – Midterm Exam	Malone	N = 37 (61.6% Met or Exceeded)	While 61.6% seems low, this number is built from very rigorous questions over an extensive set of material.	(Curricular) Intermediate I and II content shifted to include international standards (in particular, IFRS.) This allowed advance of international content in 5140 to more sophisticated topics.
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## Master of Accounting

	Data Collection Point	Owner	Achievement of Learning Outcome (% of students that met or exceeded expectation =80%)	Interpretation	Closing the Loop Activity
1.	MACC 6130— Research Assignment	Malone	N = 14 (92% Met or Exceeded)	All indications are that students have very good skills in identifying appropriate sources of information in support of an argument. There is still some use of weaker internet materials.	(Curricular) I now cover use of library resources and quality of information as part of preparation for research assignments.
			N = 14 (89% Met or Exceeded)	Writing skills, supporting arguments, and effectively communicating their ideas seem to be strong among our MACC students.	(Curricular) Communications requirements in the Goddard School and the School of Accounting & Taxation have been revised. Specific communications courses required of accounting majors are currently being investigated for opportunities to increase rigor and quality in those requirements.  In MACC 6120, I have incorporated a series of case analyses in which I provide feedback to students on the quality of their writing in a business case context.
2.	MACC 6120— Case Study/MACC 6560—Test Questions	Malone	N = 9 (91.44% Met or Exceeded)	Students continue to be able to effectively use the FASB codification. Increased use of the codification in class appears to have had a small, positive, marginal impact on student ability to locate and apply standards effectively	Continued to expand the use of the codification in several graduate courses where identification and application of relevant standards is appropriate.  Increased the use of the FASB codification in ACCT 3110, 3120, and 5140.  (Curricular) Increased the use of Trueblood case materials in ACTG 5140 and MACC 6120 to allow students to develop skills in real, complex case assignments.

3.	MACC 6560— Case Study/MACC 6120—Case Study	Hansen	N = 7 (86% Met or Exceeded)	Majority of students recognized how a proposed auditing standard would affect the profession and individual audits.	I would like the students to prepare a comment letter for the PCAOB Call for Public Comment. None were open for comment during the semester.
		Hansen	N = 15 (87% Met or Exceeded)	A majority of students met or exceeded expectations.	Students chose an Accounting and Auditing Enforcement Release from the SEC and addressed the question of “where was the auditor?”. Did not adjust assignment to have students identify the ethical issues the auditors faced. Will continue to modify the assignment for the next cycle.
		Malone	N = 9 (90% Met or Exceeded)	Students appear to adequately assess ethical issues and sources of conflict.	(Curricular) Additional case materials were added that ask students to, in different ways, identify ethical issues in financial and managerial reporting environments. These are primarily from Harvard case selections.  Additional readings on ethics and moral theory were incorporated into MACC 6120 in conjunction with the additional case materials.
4.	MACC 6610— Case Analysis	Davis	N = 16 (85% Met or Exceeded)	Student average was better than 85% on Bond Payoff Analysis. Bond Amortization Schedule and adjusting entries created in spreadsheet.	Adoption of more complex time value of money problems.  Will look for opportunity for students to do actual presentation to professionals.
5.	MACC 6120— Test Questions	Malone	N = 20 (68% Met or Exceeded)	The eight questions used to assess this are rigorous and grading is normalized from the results. I believe these students (several of whom are international students) are “globally informed.” A better metric is needed to make an informed decision on how to evaluate and how to adjust within this learning outcome.	This class is now offered twice per year. The resulting class sizes has afforded the opportunity to assess this using essay and short answer questions. I have also incorporated international case materials into this course which result in evaluation of case write-ups. Results demonstrate relatively high awareness and understanding of both conceptual and technical international issues.

## Master of Taxation

	Data Collection Point	Owner	Achievement of Learning Outcome (% of students that met or exceeded expectation =80%)	Interpretation	Closing the Loop Activity
1.	MTAX 6400— Tax Research Assignment	Costello	N = 13 (85% Met or Exceeded)	<p>11 (85%) students met or exceeded expectations. Students responded to the in-class computer lab assignments. This hands-on experience provided practice in using online databases to find appropriate sources of tax law. The lab environment provided students an opportunity to request assistance in finding and interpreting relevant sources of tax law. Students struggled as the assignments for the course progressed from relatively simple issues to more complex scenarios. Specifically, for more complex scenarios, students failed to adequately analyze the taxpayer's situation. Students attempted to offer a conclusion/recommendation before gaining a complete understanding of the tax law related to the taxpayer's scenario.</p>	<p>Three in-class research assignments were assessed during Fall 2016. These assignments involved rather simple tax issues as students had limited time to complete the assignments. A fourth in-class assignment will be added in the future. This fourth assignment will involve a more complex issue, and will be completed over two class periods. Providing students the opportunity to research a more complex issue in a lab environment should help bridge the gap as students analyze more complex issues in their individual research assignments.</p>

			N = 13 (85% Met or Exceeded)	11 (85%) students met or exceeded expectations. Students responded positively to the closing the loop activity, but a number of students were still deficient in terms of grammar and sentence structure. Additionally, students displayed weakness when organizing research memos. Students often included the correct content and citations, but their work suffered from poor organization, making their research memos difficult to read and understand.	During Fall 2016, grammar assignments were assigned and were to be completed outside of class, but no course credit was awarded related to these assignments. The syllabus was modified. Grammar assignments were retained, but these assignments are now completed for course credit. An additional in-class exercise was added to the syllabus. Students now must review and analyze drafts of completed research memos to identify areas for improvement.
2.	MTAX 6460— Assignment (Tax Return) and Exam Questions	Pace	N = 23 (90% Met or Exceeded)	The mean score for the class exceed 90%	As in previous cycle, continued increase in the use of practice returns again produced data indicating greater fulfillment of course learning objectives.
			N = 23 (88.16% Met or Exceeded)	Student scores improved after addition of assignments.	Additional reading material was assigned to students. With the new reading material, combined with the Internal Revenue Code, I will continue to monitor and assess learning outcomes.
3.	MTAX 6425— Exam Questions	Smith	N = 23 (89% Met or Exceeded)	Mean Score is 89%. Students improved scores dramatically	New textbook and presentation of ethical standards were introduced. Plan to supplement with in-class working examples that spur discussion related to ethical questions.



4.	MTAX 6400— Tax Research Assignment	Costello	N = 13 (77% Met or Exceeded)	10 (77%) students met or exceeded expectations. Students responded positively to the closing the loop activity. This hands-on experience provided practice in using online databases to find appropriate sources of tax law. The lab environment provided students an opportunity to request assistance in finding and interpreting relevant sources of tax law. Students struggled as the assignments for the course progressed from relatively simple issues to more complex scenarios. Specifically, students often failed to establish why a specific court case was important to a taxpayer's situation. Students would cite and discuss a case, and assume that the reader would understand how/why the case supported their conclusion/recommendation.	Three in-class research assignments were assessed during Fall 2016. These assignments involved rather simple tax issues as students had limited time to complete the assignments. A fourth in-class assignment will be added in the future. This fourth assignment will involve a more complex issue, and will be completed over two class periods. Providing students the opportunity to research a more complex issue in a lab environment should help bridge the gap as students analyze more complex issues in their individual research assignments.
5.	MTAX 6460— Exam Questions	Pace	N = 23 (90% Met or Exceeded)	Students' mean scored exceeded 90% on international tax questions. Broad overview was understood	(Curricular) Expanded coverage of international tax issues related to corporations as a component of course content; measure for another cycle.  Modifications were made to MTAX 6410 - International Taxation - including hiring a highly qualified adjunct (see faculty section.)

***Assessment and Assurance of Learning***

The third column in the preceding tables summarize how outcome owners have assessed data collected during the most recent cycle ending in the 2016-2017 academic year. The fourth column provides a brief interpretation of the outcomes

of those assessments. The fifth column, in turn, provides a summary of the most recent round of “closing the loop” activities. While this table shows the most recent cycle, the process of assessing and improving the process by which we achieve our program learning outcomes is one we take seriously. We have made efforts to incorporate continuous improvement in our curriculum in an authentically continuous way.

### Closing the Loop

The fifth column in the preceding tables summarizes, in the most current cycle, how outcome owners have responded to the assessment data to close the loop and strengthen the SAT’s ability to achieve its learning outcomes. In several places, we also have attempted to demonstrate how additional improvements will be made in the upcoming cycle comprising the 2017-2018 academic year. Examples of how this has been an on-going process over multiple cycles include:

#### Undergraduate

- Outcome 1 – Professional Role
  - ACTG 5140 was designed as a capstone course for the accounting undergraduate program prior to the current reporting cycle. In the time hence, it has evolved into a course that increasingly incorporates relevant, contemporary case materials, advances the complexity of international accounting, asks students increasingly to adapt to more complex and subjective financial environments. This evolution has been accomplished through systematic evaluation, year to year, of the quality of learning in that course. Specific events have included incorporation of Deloitte Trueblood case materials, increased use of the FASB codification, pushing international content into Intermediate I and II while increasing the complexity of international content in 5140.
- Outcome 2 – Accounting Cycle
  - Incorporation of ALEKS as both an assessment tool and a feedback mechanism for students.
  - Adoption of INFOCUS as an extension of the Student Understanding Aid.
- Outcome 3 – Understand the Audit
  - In ACTG 4510, increased use of CPA prep materials and ongoing assessment of which areas of the audit need more emphasis.
- Outcome 4 – Accounting Information Systems and Control
  - In ACTG 3750, adding INFOCUS to increase scope of financial reporting systems.
  - Addition of the use of Tableau® to compile and analyze data.

- Addition of assignments in Excel emphasizing more advanced and relevant tools.
- Outcome 5 – Tax Law and Compliance
  - Change tax software to a more commonly used and less complex system (facilitating learning of tax rules rather than spending too much time on learning an archaic system.)
  - Modify presentation of the use of the Internal Revenue Code in understanding tax law case materials.
  - Increased use of short writing assignments and practice returns.
- Outcome 6 – Effectively Use Research Tools
  - Increased reliance on the FASB Codification in ACTG 3110, 3120, and 5140.
  - Increased use of case materials in ACTG 5140 that require in-depth understanding of how to apply the Codification.
- Outcome 7 – Globally Informed
  - Introduction of IFRS and increased rigor of application of standards progressively in ACTG 3110, 3120, and 5140.

Graduate (Outcomes are the same, but assessed and acted upon in different ways.)

- Outcome 1 – Effective Researchers and Communicators
  - Increased attention to use of library resources, codifications, and authoritative source materials across multiple MACC and MTAX courses.
  - Increased use of case materials, short written assignments, term papers, and presentations in multiple courses.
- Outcome 2 – Standards, Laws, and Regulations
  - Adoption and gradual increased use of FASB Codification and GASB database in multiple, appropriate courses.
  - Increased use of practice returns in MTAX 6460 – Advanced Corporate Taxation.
  - New assignments of reading materials requiring use of Internal Revenue Code in MTAX 6460.
- Outcome 3 – Ethically Aware
  - In MACC 6560 – Advanced Auditing, students were asked to analyze an SEC enforcement case – Accounting and Auditing Enforcement. This implicitly required students to evaluate the ethics of behaviors behind the events in the release.
  - Implementation of an ethics module in MACC 6120 – Advanced Financial Reporting involving cases and readings in ethics, moral theory, income smoothing, etc.
- Outcome 4 – Analytical Thinkers

- Increased complexity of case materials in MACC 6120 – Advanced Financial Reporting
- Adoption of more complex time value problems in MACC 6610 – Advanced Accounting Information Systems.
- Outcome 5 – Globally Informed
  - Increased use of international cases and readings in MACC 6120.
  - Increased accessibility to MACC & MTAX programs by international students (via 2+2 program combined with modifications to leveling requirements imposed on applicants.)
  - Refocus on MTAX 6410 – International Tax with new, highly qualified adjunct assigned to that course.
  - Increased international tax coverage in MTAX 6460 – Advanced Corporate Tax.

### Curricular Changes

In the current reporting period, several initiatives have been undertaken (some included above) that have constituted curricular changes (per Standard A6 definitions.) These have included

- Addition of Tableau® as a data analytics tool in both undergraduate and graduate AIS courses (response to feedback from Advisory Board; effort to enhance performance in data and systems related learning goals.)
- Revision of GSBE communications courses (response to feedback from Advisory Board; effort to enhance communications related learning goals.)
- Discourse and possible revision of Accounting communications requirement (effort to either enhance communications or make room in the undergraduate curriculum for undergraduate internship elective.)
- Enhancement of internship program involving adding internship electives to MACC and MTAX programs (response to feedback from Advisory Board, students, and programs at competitor and peer institutions.)
- Revision of Intermediate Accounting sequence to adopt more international content, coupled with added complexity in ACTG 5140 (Global & Complex Entities.)
- Significant revision of MTAX courses and timing of course offerings (response to meet changing faculty qualifications and feedback from Advisory Board.)
- Addition of Forensic Accounting/Internal Audit course (response to strong feedback/demand from students and after consulting Advisory Board.)

In summary, the SAT has both structured and informal feedback mechanisms in place to inform decision on content, pedagogy, and outcomes. These mechanisms are part of the discussions of every faculty meeting, every Advisory Board meeting, and very often in informal discussions among faculty. We believe our curriculum is

relevant and forward thinking, evidenced by not only the formal mechanisms in place to record that progress, but also by the performance of our graduates, evidenced by average salaries, placement rates, national rankings, and feedback from our many constituents.

## 4 – Accounting Academic, Professional Engagement and Professional Interactions

### Student academic engagement

In the current reporting period, there have been numerous ways in which the SAT has increased student opportunities for engagement in their classes, the profession, and service activities. In summary, these include

- Annual student trip to Chicago that has included visits with Deloitte, to the Chicago Board of Trade, various museums and other attractions, etc. The purpose of this trip has been to expand student sense of possibilities;
- VITA – while VITA has been a program offered by the department for many years now, it is now essentially a requirement of every student enrolling in Individual Income Tax in the Spring. The SAT is currently considering expanding this requirement to include a service component for every accounting student;
- Beta Alpha Psi actively facilitates interactions between students and professionals, including
  - Meet the Firms night, an exceptionally successful recruiting event,
  - Proactive support for open house events by the firms who invite us,
  - An active agenda of professional speakers for BAΨ meetings,
  - A college requirement that all students enroll in an executive lectures course,
  - One annual golf event that emphasizes interaction between professionals and students,
  - Annual scholarship dinner that unites scholarship recipients with the donors of those scholarships (including many of the firms that hire our students,)
  - An innovative program uniting students and professionals in a service event (making quilts for a local hospital,)
  - Classroom appearances by professionals speaking on topics relevant to the class, and
  - Active participation by the SAT Advisory Council on matters of content and curriculum.
- A conscious effort on the part of the firms and the SAT in incorporating recent graduates in the recruiting process of our students; and,
- Deliberate and strategic deployment of successful professionals as both instructors and adjuncts in specific undergraduate and graduate offerings.

At both the graduate and undergraduate levels, numerous classes regularly incorporate presentations, term papers, briefs, professional memoranda, etc. as a means of engaging our students at both more intellectual and professional levels.

Promotion and use of internships has also been increased dramatically in the reporting period.

### **Executive education**

In the past, the SAT has have very little engagement in offering executive education, *per se*. The two masters programs have specifically targeted working members of the accounting community by offering our courses in the late afternoon and early evenings, satisfying a demand in the Salt Lake region for such programs (our competitor schools offer their accounting graduate programs as traditional programs, i.e., scheduled during the day.) Most of our students are currently employed as financial professionals.

The Center for Tax Education & Research, however, has recently (during this reporting period) engaged in a more aggressive strategy for providing executive education in the form of Continuing Professional Education to the public accounting community. Ryan Pace, director of the Center, has taken principal responsibility for developing these offerings and has thus far scheduled and executed the following:

- “An Intensive Review of Partnership and LLC Taxation,” January 4, 2017. Salt Lake City.
- “An Intensive Review of Partnership and LLC Taxation,” January 9, 2016. Farmington, Utah.
- “Choice of Entity and Other Important Business Tax Topics,” January 19, 2015. WSU Small Business Development Center. Held at Wasatch Peaks Credit Union
- “An Intensive Review of Partnership and LLC Taxation,” January 8, 2015. Hyatt Place hotel in Salt Lake City.
- “An Intensive Review of Partnership and LLC Taxation,” June 12, 2014. Held at Tanner LC in Salt Lake City

Current plans are, beginning next year, to incorporate Professors Eric Smith and Darcie Costello into these offerings and expand them to include both broadly offered courses as well as “in-house” offerings on demand to local and regional firms as opportunities present themselves.

### **Strategies supporting faculty engagement**

In addition to the extensive professional interactions mentioned above, the SAT actively supports faculty in maintaining their professional qualifications. This is primarily achieved through financial support for all costs associated with

maintaining licensure (e.g., CPE, license renewals, etc.) This describes well those who are professionally certified and licensed.

For those of us who are not professionally certified – namely myself (David Malone) and Dr. Matt Mouritsen – active engagement with professionals is achieved in several different ways. For myself, I have an active relationship with the Consortium for Advanced Management – International, which meets quarterly and is a working group of professionals engaged in producing business solutions through the development of advanced cost tools and their application to modern challenges (e.g., application of Activity-based Cost systems to environmental costs.)

I also engage in the boards of two not-for-profit organizations specifically for my financial expertise. My role includes working on budgets, overseeing multi-million dollar endowments, providing guidance on financial reporting, drafting compensation and investment guidelines, etc. This includes active involvement with the auditors of these organizations (including their selection.)

Dr. Mouritsen, as director of the MBA program for the Goddard School, regularly interacts with professionals in their capacities as constituents of the MBA program, focusing on the contemporary needs of MBA graduates.

We currently employ two instructors, both of whom are classified as Instructor/Practitioner. Each maintains licensure, actively engage in CPE, and continue to maintain small practices that inform their classroom activities.

When the SAT engages adjuncts, those individuals are highly qualified and specifically knowledgeable in ways that inform their teaching assignments. As noted above, for example, Trevor Kuresa is currently a manager at Deloitte, responsible for international taxation, and teaches International Taxation in the MTAX program.

This all supports the SAT mission to engage our students in a way that combines an academic and theoretical experience with one founded in a practical application of that theory. Our faculty, we believe, are uniquely qualified to provide that experience to our students.

## **Additional Supporting Material**

### **Additional activities and issues not previously included in this report**

The SAT participates in a unique program offered by Weber State in support of one of WSU's core values – access. Every year, every course required for a BS in Accounting is offered either in the evening or on-line. In that way, nontraditional

students are afforded greater flexibility in adapting our curriculum to their jobs and/or family demands.

*Online Accounting Degree Programs* (which actually ranks all programs that offer an MTAX) ranks the Master of Taxation program #16 in value, coming in ahead of similar programs offered by Arizona State, CUNY-Baruch, Alabama, etc. Using a methodology that incorporates “CPA exam pass rates, early career salary, student appeal, and average cost,” and cites WSU’s MTAX as “thoughtfully designed” and with “unbelievably low tuition rates,” the ranking affirms our belief that the graduates of our program have invested wisely in the education we provide. This speaks to the quality of leadership by Ryan Pace, as its founder and director, as well as to the affordability of a graduate education at Weber State. It also speaks to the quality of the faculty we have attracted to teach in that program, the quality of students we attract, as well as its continued curricular development in an effort to identify and implement the best set of courses to serve the needs of our students. Both the MTAX and MACC enjoy a 100% placement rate among its graduates with average starting annual salaries over \$50,000.

WSU conducts a variety of “best practices” intended to advance human capital among its faculty. These include a Teaching & Learning Forum that conducts such activities as a new faculty retreat, a comprehensive set of learning opportunities for faculty, book clubs, technology libraries (including an assortment of video resources,) etc.

Of some concern is the stability of enrollments both in the SAT and the GSBE. Because state funding is a function of enrollments, we are monitoring the recent decline in enrollments very carefully and developing strategies to attract more students to Weber and to business and accounting programs.

As a “brief overview” of progress toward our mission, I would offer that when asked what Weber has to offer, my response can generally be characterized or summarized as follows:

Weber State is a place where average class sizes are small compared to our competitor schools. It is a place where you can generally be assured that your teacher will not be a graduate student or adjunct; rather, he or she will be terminally qualified and intellectually and professionally engaged in their discipline, i.e., they will have a PhD or LLM, a tenured or tenure track professor, and will be readily available to you for questions and counsel. It is a place where we offer a full menu of student support to maximize the probability of your success in achieving your goals. And all the while, WSU is exceptionally affordable, with tuition and fee rates for out of state students that are often below those of their states of residence.

In this reporting period, increased engagement with professionals among all of our faculty, addition of four highly qualified faculty, and the continuing and increased



quality of engagement by our continuing faculty assures not only current progress toward the SAT's, the GSBE's, and WSU's respective missions, but the sustainability of that progress.

### **Criteria for faculty classification**

See Appendix H, "GSBE Faculty Qualifications Guidelines," for the complete classifications policy.

# Appendices to Fifth Year Accounting Continuous Improvement Review Report

Prepared for  
AACSB International  
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## Appendix A: WSU History and Institutional Context

### History and Institutional Context

Weber State University (WSU) is a comprehensive public university providing associate, bachelor and master's degrees focused on the educational needs of the more than 500,000 people within a service area centered in Ogden, in Northern Utah. WSU began as Weber Academy, founded by community religious leaders in 1889, and served primarily as a high school/normal school until 1923 when it became a junior college. Ownership and management of the school was transferred from the L.D.S. Church to the state of Utah in 1933. For the next three decades, Weber College served as the public junior college in Northern Utah. In 1964, Weber State College awarded its first baccalaureate degrees and, in 1979, its first master's degrees. In 1991, the institution's name was changed from Weber State College to Weber State University. Currently, WSU serves both community college and regional university roles through seven academic colleges with more than fifty academic departments offering more than 230 programs. WSU's 800 full- and part-time faculty provide education in online and traditional classes.

WSU's policies and programs reflect its community college and regional university missions. General admission to lower-division course work is open, and WSU annually awards the second largest number of associate degrees in the state of Utah. At the same time, an increasing number of programs have selective admissions criteria and graduate enrollments are increasing more rapidly than any other enrollment category.

WSU's student demographics also reflect its dual focus—WSU students are more likely to be first generation college students than their peers at regional universities. A higher percentage are married, have children, are working fulltime, receive financial aid, and need remediation in math or English as compared to students attending similar institutions.

WSU faculty see part of their role as helping less well-prepared students to achieve, and its retention and graduation data substantiate their success. In the most recent year, WSU conferred over 1,800 associate degrees, 1,900 bachelor degrees and 230 master's degrees.

WSU's engaged learning model includes learning opportunities in undergraduate research, community based and service learning, internships, capstone courses and other forms of experiential learning. As a Carnegie Community Engaged institution, WSU students, faculty and staff contribute well over 100,000 hours of service to the community.

WSU currently serves more than 24,000 students on two major campuses. The Ogden campus serves 19,000 students with 60 buildings on over 400 acres, and the WSU-Davis campus, located next to Hill Air Force Base, provides instruction to 3,300 students. The Ogden campus has on-campus housing for approximately 750 students. In addition to its Ogden and Davis campuses, WSU offers courses at two small centers within the region and throughout the country through distance-mediated instruction. Over 15% of WSU's total enrollment is in online courses. Like other publicly-funded institutions in the region, WSU has recently experienced a decline in public support while student enrollments have increased.

## Appendix B: Table A2-1 – Intellectual Contributions of the Accounting Academic Unit

Table A2-1 Intellectual Contributions of the Accounting Academic Unit <sup>1</sup>													
Part A: Five-Year Summary of Intellectual Contributions													
Aggregate and summarize data to reflect the organizational structure of the unit's faculty (e.g., research groups). Do not list by individual faculty member.	Portfolio of Intellectual Contributions			Type of Intellectual Contributions								Percentage of Faculty Producing ICs	
	Basic or Discovery Scholarship	Applied or Integrative/Application Scholarship	Teaching and Learning Scholarship	Peer-Reviewed Journals	Academic/Professional Meeting Proceedings	Academic/Professional Meeting Presentations	Competitive Research Awards Received	Textbooks	Cases	Other Teaching Materials	Type Selected by the Accounting Academic Unit	Percent of Participating Faculty Producing ICs	Percentage of total FTE faculty producing ICs
SAT – Undergraduate	0	49	26	27	0	32	0	5	0	0	11	81.82%	78.95%
Master of Accounting	0	24	13	14	0	19	0	0	0	0	4	80%	80%
Master of Taxation	0	13	10	9	0	6	0	5	0	0	3	75%	73.17%
Part B: Alignment with Mission, Expected Outcomes, and Strategy													
As explicitly stated in the discussion of the mission statement of the School of Accounting & Taxation, an emphasis is placed on scholarship that makes connections between economic theory and application of that theory to practice. The mission further describes the importance of research in informing our classroom instruction. One can see in this table that our faculty have placed a significant emphasis on both of these dimensions of their research, making intellectual contributions, both in content and in choices of journals, consistent with that mission.													
Part C: Quality of the Five-Year Portfolio of Intellectual Contributions													
The Goddard School has developed a “Safe Harbor List” of journals that have been demonstrated to be of high quality. Eligibility for this list is principally demonstrable evidence that the journal has, somewhere of some authority, been held out to be among the top 25% of journals in its discipline. While not perfect, the list has been incorporated into our “Research Incentive Program” in which faculty are financially rewarded for placing their scholarship in journals included on the list. See Appendix J to review the Research Incentive Program, as well as Appendix K – GSBE Faculty Qualifications Guidelines – which also informs faculty on acceptable levels of quality in developing intellectual contributions. During the reporting period, of 27 peer-reviewed articles published by SAT faculty, 22 appeared in SHL journals.													
Part D: Impact of Intellectual Contributions													
In this report's opening discussion of innovation, engagement, and impact, a compelling argument, with data, is presented to suggest that the intellectual contributions of SAT faculty has been significant. The development of a “Safe Harbor List” and the increased incentives to publish there have also seen a rise in the number of faculty publications in higher profile journals.													

<sup>1</sup> Please refer to Appendix J and the discussion of the Goddard School's “Research Incentive Program,” including a description of how the “Safe Harbor List” has implemented a qualitative component into the incentive for faculty to place their work in high quality outlets.

**Appendix C: Table A9-2 – Deployment of Participating and Supporting Faculty**

**TABLE A9-2: DEPLOYMENT OF PARTICIPATING AND SUPPORTING FACULTY BY QUALIFICATION STATUS IN SUPPORT OF DEGREE PROGRAMS FOR THE MOST RECENTLY COMPLETED ACADEMIC YEAR**

	<b>Percent of teaching by degree program (Percent of time devoted to mission) <sup>1</sup></b>					
	<b>Scholarly Academic (SA) %</b>	<b>Practice Academic (PA) %</b>	<b>Scholarly Practitioner (SP) %</b>	<b>Instructional Practitioner (IP) %</b>	<b>Other (O) %</b>	<b>Total %</b>
<b>BS - Accounting</b>	<b>78.95</b>	<b>0</b>	<b>0</b>	<b>21.05</b>	<b>0</b>	<b>100</b>
<b>MACC</b>	<b>80</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>100</b>
<b>MTAX</b>	<b>73.17</b>	<b>0</b>	<b>0</b>	<b>26.83</b>	<b>0</b>	<b>100</b>

<sup>1</sup> In the School of Accounting & Taxation, adjuncts are used on a very limited basis. In the undergraduate program, they are deployed nearly exclusively in lower division “principles” classes. In the graduate program, adjuncts who have extraordinary credentials are used as opportunities present themselves to teach courses in their area of expertise. For example, Trevor Kuresa is a Manager of International Tax at Deloitte. He is currently teaching International Tax in the MTAX program once a year. The SAT also employs two full-time instructors who have proven abilities in the classroom, maintain a high standard of rigor, and employ content that corresponds to their professional credentials.

## Appendix D: WSU Mission, Vision, Values, Plans and Core Themes

### Mission and Interpretation of Mission

*The mission of Weber State University states the purpose of the university and expresses the authority and expectations set by the Board of Regents.*

#### **Mission**

***Weber State University provides associate, baccalaureate and master degree programs in liberal arts, sciences, technical and professional fields. Encouraging freedom of expression and valuing diversity, the university provides excellent educational experiences for students through extensive personal contact among faculty, staff and students in and out of the classroom. Through academic programs, research, artistic expression, public service and community-based learning, the university serves as an educational, cultural and economic leader for the region.***



*Weber State University (WSU) is a comprehensive public university authorized to operate and confer degrees under Utah Code section 53B-6-101 et seq and its mission and roles are governed by Utah State Board of Regents policy 312. The university's mission is approved by the Weber State University Board of Trustees (January, 2011) and the Utah State Board of Regents (May, 2011).*

#### **Interpretation of Mission - the Mission Core Themes**

The Core Themes Model defines mission related objectives and achievement indicators and therefore describes how WSU interprets its mission and how success is being measured. The NWCCU accreditation process provides cyclical peer review and outside perspective using this WSU-defined model of objectives and achievement relative to mission.

#### **Mission Core Themes and Planning Objectives**

Weber State maintains accreditation by the Northwest Commission of Colleges and Universities (NWCCU) and, in accordance with accreditation Standard One, the University Planning Council developed a clear definition of the purpose and goals of the university as expressed in its mission (April, 2011). The Core Themes of the Weber State University Mission, and the objectives inherent in them, were adopted by the Weber State University Board of Trustees (by delegation from the Utah Board of Regents, June, 2011). The University mission Core Themes and objectives, along with performance assessment methods, were filed with NWCCU per accreditation Standard One (September, 2011).

With the purpose of continuously improving the university in pursuit of the mission, the University Planning Council interpreted the mission as having three fundamental themes and nine operating objectives crafted to enable assessment of achievement.

The [ACCESS theme](#) directs the university to provide access to academic programs in liberal arts, sciences, technical and professional fields, resulting in objectives of...

- ...offer responsive associate, baccalaureate and master's degrees in liberal arts, sciences, technical and professional fields

- o ...students progress in their programs of study
- o ...provide access to higher educational opportunity

The LEARNING theme directs WSU to provide an engaging teaching and learning environment that encourages learning and leads to students' success, resulting in objectives of...

- o ...students experience an engaging learning environment founded on extensive personal contact among faculty, staff and students in and out of the classroom
- o ...students receive effective educational support
- o ...students learn to succeed as educated persons and professionals
- o ...students and faculty learn, explore and create in an environment that sustains free inquiry and free expression

The COMMUNITY theme directs WSU to support and improve the local community through educational, economic and public service partnerships and cultural and athletic events, resulting in objectives of...

- o ...contribute to pre-K through 12 education in the region
- o ...contribute to the richness of the regional culture
- o ...contribute to the economic development of the region

### Weber State University Vision and Values

Our vision and values describe the university we aspire to be. The vision extends from our traditions and institutional authority and is our proclamation of how we intend to achieve greatness among universities. The core values set a standard for personal and interpersonal behaviors that shape the culture of Weber State.

Vision	Core Values
<p>Tradition: For more than five decades, Weber State University has successfully pursued a dual mission by offering a wide-range of baccalaureate and graduate programs while meeting regional community college needs.</p> <p><b>Our vision is for Weber State University to be the national model for a dual-mission university that integrates learning, scholarship and community.</b></p>	<ul style="list-style-type: none"> <li>• Learning through personalized experiences and shared inquiry</li> <li>• Engagement in community</li> <li>• Access and opportunity for all</li> <li>• Respect for people and ideas</li> <li>• Nurturing the potential within every individual</li> </ul>

*The mission was revised and the core themes and objectives were defined in 2011, which stimulated a look-back at the vision articulated in 2008, often referred to as WSU 2030. The process resulted in a vision statement for the university which summarizes and complements, rather than replaces, Weber State 2030 (adopted by the University Planning Council, January 2012).*

*December 2011, the University Planning Council expressed the Core Values we like to think we live by as the Faculty and Staff of Weber State University; they are certainly what we aspire to live by. Members of the Planning Council think they have correctly summarized Weber State's common and Core Values.*

## Appendix E: GSBE Admissions Process

### ADMISSION TO THE GODDARD SCHOOL

**Students seeking a degree or certificate program within the John B. Goddard School of Business & Economics (GSBE) must be formally admitted.**

### GSBE ADMITTANCE CRITERIA

- Formal admission to Weber State University (WSU)
- Successful completion of English 2010
- Successful completion of Business Foundations (BF) with a 2.5 or higher cumulative GPA for the five BF courses
- Successful completion of assessment course: BSAD 2899 or ECON 2899 (for non-business Economics majors only)
- Overall cumulative GPA of 2.5 or higher
- Declaration of business major

### GSBE ADMITTANCE PROCESS

1. Register for [BSAD 2899 or ECON 2899](#) (for non-business Economics majors only) concurrent with (same semester as) or after final required Business Foundations course. Course objectives are:

a. Complete assessment of Business Foundations

b. Complete online application which includes:

- GSBE application student information
- Essay as described on the GSBE application
- Agreement to abide by the GSBE Honor Code as described on the application

*Transcripts need not be submitted unless the student is notified by the Goddard School.*

2. Await notification letter from GSBE Admissions Committee about two to four weeks after the semester BSAD or ECON 2899 grades are posted.

Please note that a grade of **CR**edit in 2899, means you have been accepted into the Goddard School and may advance forward in your academics within the Goddard School.



## Appendix F: Table A9-1 – Faculty Sufficiency and Qualifications Summary

TABLE A9-1: FACULTY SUFFICIENCY AND QUALIFICATIONS SUMMARY FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR												
(RE: Standard A4 and A9)												
Five-Year Period From June 1, 2012 through June 1, 2017												
Qualifications as of June 30, 2017												
Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities*	Percent of Time Devoted to Mission for Each Faculty Qualification Group					Brief Description of Basis for Qualification (Enter brief quantitative and/or qualitative information corresponding to the school's criteria for each category.)	
Name	Highest Degree, Year Earned	Date of First Appointment to the School	Participating Faculty Productivity (P)	Supporting Faculty Productivity (S)		Scholarly Academic (SA)	Practice Academic (PA)	Scholarly Practitioner (SP)	Instructional Practitioner (IP)	Other (O)		
<b>SCHOOL OF ACCOUNTING &amp; TAXATION</b>												
Brewer, Cynthia	MS (ACCT) 1993	7/1/96		450	UT				30		at least 3 Learning Activities	
Costello, Darcie	PhD 2014	7/2/16	264		UT/MT/RES	100					Highest degree within the last five years	
Davis, Jefferson	PhD 1983	7/1/99	411		UT/MT/RES/SER	100					at least 2 PRJs and 1 OIC	
Gouldman, Andrea	PhD 2013	7/1/13	534		UT/MT/RES	100					Highest degree within the last five years	
Hansen, James	PhD 2004	7/1/13	168		UT/MT/RES	100					at least 2 PRJs and 1 OIC	
Hopkins, Lisa	MS (ACCT) 2007	7/1/13	837		UT/SER			100			at least 3 Learning Activities	
Kattelman, Loisanne	MS (ACCT) 1991	7/1/98	1035		UT/MT/SER			100			at least 3 Learning Activities	
Malone, John	PhD 1987	7/1/07	219		UT/MT/RES/ADM	100					ADM: at least 1 PRJ and 2 OICs	
Mouritsen, Matthew	PhD 1997	7/1/01	324		UT/MT/RES/ADM	100					ADM: at least 1 PRJ and 2 OICs	
Pace, Ryan	JD 1998 + MS (TAX) 1995	7/1/04	135		UT/MT/RES/ADM	100					ADM: at least 1 PRJ and 2 OICs	
Smith, Eric	LLM(Tax) 2009	7/1/09	285		UT/MT/RES	100					at least 2 PRJs and 1 OIC	
Tarbox, Norman	MBA(Acct) 1989	8/1/09		141	UT				10		at least 3 Learning Activities	
Wang, WeiWei	PhD 2016	1/1/17	147		UT/RES/SER	100					Highest degree within the last five years	
<b>ACTG</b>			<b>4950</b>	<b>4359</b>	<b>591</b>	<b>88.06%</b>	<b>900</b>	<b>0</b>	<b>0</b>	<b>240</b>	<b>0</b>	<b>1140</b>
						<b>SA</b>	<b>PA</b>	<b>SP</b>	<b>IP</b>	<b>Other</b>		
						<b>Percent Time Devoted Ratio:</b>	<b>78.95%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>21.05%</b>	<b>0.00%</b>	
<b>MASTER OF ACCOUNTING</b>												
Malone, John	PhD 1987	7/1/07	63		UT/MT/RES/ADM	100					ADM: at least 1 PRJ and 2 OICs	
Hansen, James	PhD 2004	7/1/13	45		UT/MT/RES/SER	100					at least 2 PRJs and 1 OIC	
Davis, Jefferson	PhD 1983	7/1/99	48		UT/MT/RES/SER	100					at least 2 PRJs and 1 OIC	
Morgan, Terrilyn	MS (ACCT) 1999	1/1/01	48		UT/MT/SER			100			at least 3 Learning Activities	
Mouritsen, Matthew	PhD 1997	7/1/01	48		UT/MT/RES/ADM	100					ADM: at least 1 PRJ and 2 OICs	
<b>MACC Overall</b>			<b>252</b>	<b>252</b>	<b>0</b>	<b>100.00%</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>500</b>
						<b>SA</b>	<b>PA</b>	<b>SP</b>	<b>IP</b>	<b>Other</b>		
						<b>Percent Time Devoted Ratio:</b>	<b>80.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>20.00%</b>	<b>0.00%</b>	
<b>MASTER OF TAXATION</b>												
Costello, Darcie	PhD 2014	7/2/16	132		UT/MT/RES/SER	100					Highest degree within the last five years	
Kattelman, Loisanne	MS (ACCT) 1991	7/1/98	51		UT/MT/SER			100			at least 3 Learning Activities	
Kuresa, Trevor	JD 2010	1/1/17		27	MT				10		at least 3 Learning Activities	
Smith, Eric	LLM(Tax) 2009	7/1/09	105		UT/MT/RES/SER	100					at least 2 PRJs and 1 OIC	
Pace, Ryan	JD 1998 + MS (TAX) 1995	7/1/04	108		UT/MT/RES/ADM	100					ADM: at least 1 PRJ and 2 OICs	
<b>MTAX Overall</b>			<b>423</b>	<b>396</b>	<b>27</b>	<b>93.62%</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>110</b>	<b>0</b>	<b>410</b>
						<b>SA</b>	<b>PA</b>	<b>SP</b>	<b>IP</b>	<b>Other</b>		
						<b>Percent Time Devoted Ratio:</b>	<b>73.17%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>26.83%</b>	<b>0.00%</b>	
						<b>Accounting Program Summary</b>	<b>Participating %</b>	<b>SA</b>	<b>PA</b>	<b>SP</b>	<b>IP</b>	<b>Other</b>
							<b>89.01%</b>					
						<b>Percent Time Devoted Ratio:</b>	<b>78.05%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>21.95%</b>	<b>0.00%</b>	

## Appendix G: Goddard School Research Incentive Program (RIP)

*Revised by unanimous faculty approval, 1-22-16*

### **Program, Eligibility, and Requirements**

The Research Incentive Program (RIP) rewards full-time, non-visiting Goddard School faculty members for publishing peer-reviewed scholarship. Faculty may earn up to \$6000 per fiscal year from RIP awards. Scholarly outlets that qualify for RIP awards are typically peer-reviewed journals, but faculty may request that other publications be considered. Peer-review may be conducted by either referees or editors. Eligible publications in a given fiscal year include publications in the window from the preceding calendar year through the end of the current fiscal year. Publications need not have appeared in print if the journal editor has provided a letter stating that the article has been accepted for publication without conditions.

Each publication is eligible for up to three phases of RIP awards—submission, acceptance and quality premium. All qualifying publications are eligible for submission and acceptance.

At any given point in time, a faculty member may have received a maximum of \$4000 in submission for articles that have not been accepted for publication.

Publications in Safe Harbor List (SHL) journals and only publications in SHL journals qualify for the quality premium. The SHL appears in a document on the Goddard School Faculty Resources website. **Process for Requesting Your RIP Award**

It is the responsibility of the faculty member to request his or her RIP Award. The application process varies depending on whether the publication being submitted appears in a Safe Harbor List journal.

### **Process for Safe Harbor List Publications**

The faculty member must submit the following in either double-sided hard copy or electronic copy to Mary Ann Boles in the Office of the Dean:

- Complete copy of the article
- Copy of the journal editor's letter accepting the article for publication (acceptance phase only)
- Statement from the faculty member that the journal appears on the SHL
- Identification of which phase(s) of RIP are requested to be paid
- If the paper includes other Goddard School co-authors, a statement of how the RIP award is to be distributed among those co-authors (maximum RIP payment for any given article is \$6000)

## **Process for Publications Not in Safe Harbor List Publications**

- All items required for SHL publications (see bullet list above), PLUS
- Statement from the faculty member that the journal does not appear on the SHL
- Statement of the journal's peer review policy
- Evidence (e.g., substantive referee comments) that the publication has undergone a rigorous peer review
- The premium phase applies only to journals on the SHL at the time the article was submitted for publication.

### **Award Process**

Once the Office of the Dean has received all required information for the RIP request, the Dean or the Dean's designee will review the request. The review will normally occur within one week. The Dean or Designee will then notify the faculty member, with a copy to the department chair and the department's administrative professional, whether an award is to be made and, if so, in what amount. If an award is made, the department's administrative professional will be directed in the communication to process the award (normally through an e-Par). The payment will appear in the faculty member's next available paycheck.

### **Adding Journals to the Safe Harbor List**

The landscape of scholarly outlets changes over time. New journals are created. Some journals stop publishing. A journal's reputation may change. Therefore, it is possible to add journals to the SHL. In requesting that a journal be added, the burden of proof is on the requestor. In the absence of clear evidence that the journal belongs on the SHL, it will not be added to the SHL. Journals must have been publishing for at least five years to be considered.

The procedure for requesting the addition of a journal to the SHL is for the faculty member(s) requesting the addition to send the dean an email containing the following information:

- The journal's complete name
- The year of the journal's first published issue or a statement that the journal has been publishing for more than five years
- The journal's publisher
- The journal's editorial board
- The journal's review policy
- A statement that neither the journal nor its publisher appears on the Predatory Journal List (<http://scholarlyoa.com/>)
- Evidence that the journal appears in the top 25% of journals on a respected journal list. External validity of the list's ranking must be included.

Requests must be submitted to the dean prior to the submission of the article to the journal. Once the article has been submitted, it will not be awarded the quality premium phase of RIP even if the journal is added to the SHL.

Normally, the dean will make a decision whether to add the journal to the SHL within ten working days of receiving the request. The dean's decision may be appealed within ten working days of the decision to a committee chaired by the associate dean and consisting of the associate dean and all department chairs. That committee may require the attendance of the faculty requestor(s) and/or the dean. The committee's decision is final.

Once a journal has been rejected for the SHL, no faculty member may request that it be reconsidered for a period of five years.

## Appendix H: GSBE Faculty Qualifications Guidelines

### **Initial and Sustained Faculty Qualification Status**

*Approved by the faculty on November 4, 2014*

#### **1 Overview**

AACSB International Standard 15 requires that schools maintain and deploy a mix of participating and supporting faculty to achieve high-quality outcomes consistent with the school's mission. The blend of faculty who are Scholarly Academics (SA), Practice Academics (PA), Scholarly Practitioners (SP), and Instructional Practitioners (IP) described below is to be appropriately distributed across all programs, disciplines, locations, and delivery modes consistent with the school's mission, outcomes, and strategies.

##### **1.1 Scholarly Academics (SA)**

Scholarly Academics (SA) – In order to qualify for SA, a faculty member will normally have a PhD (or ABD with prospect of timely completion) or terminal degree related to their area of teaching (e.g., JD for business law or ethics; LLM in Taxation). Within the most recent five-year period, the SA faculty member must also have two peer-reviewed journal (PRJ) articles, law review journal articles (LRJ), scholarly books (SB), or other intellectual contributions (OIC) with a positive impact rating, plus one other OIC.

##### **1.2 Practice Academics (PA)**

Practice Academics (PA) – In order to qualify for PA, a faculty member will normally have a PhD (or ABD with prospect of timely completion) or terminal degree related to their area of teaching (e.g., JD for business law or ethics; LLM in Taxation). In order to be considered as PA, the faculty member must also demonstrate substantial and sustained experience in the field. The threshold for meeting the experience requirement for PA exceeds the requirement for Instructional Practitioners (IP). Within the most recent five-year period, in addition to the experience requirement described above, the faculty member will demonstrate a minimum of three different professional activities.

##### **1.3 Scholarly Practitioners (SP)**

Scholarly Practitioners (SP) – In order to qualify for SP, a faculty member will normally have a master's degree related to their area of teaching. This category is reserved for those who would normally be qualified as an Instructional Practitioner, but have engaged in scholarly activity at a level expected of a faculty member categorized as SA.

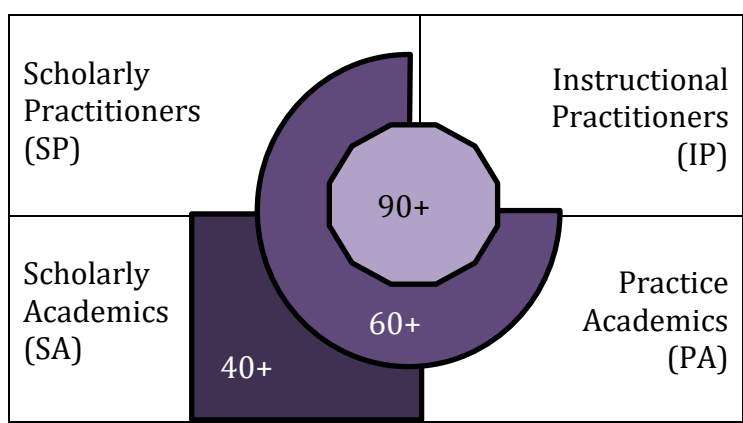
##### **1.4 Instructional Practitioners (IP)**

Instructional Practitioners (IP) – In order to qualify for IP, a faculty member will normally have a master’s degree related to their area of teaching. Within the most recent five-year period, the IP faculty member will demonstrate currency in their field as evidenced by any three different professional activities. In rare circumstances faculty may be deployed who have a bachelor’s degree in their field of teaching with significant experience and regional/national/international prominence. The level of teaching assignment will be consistent with the breadth and depth of experience.

**1.5 Deployment Mix of Faculty Resources**

The initial classification of a faculty member is determined at the time of hiring, but sustained academic and/or professional engagement is necessary over time to maintain that status. At least 90 percent of the faculty resources deployed are Scholarly Academics (SA), Practice Academics (PA), Scholarly Practitioners (SP), or Instructional Practitioners (IP). At least 40 percent of faculty resources deployed are Scholarly Academics (SA). At least 60 percent of faculty resources deployed are Scholarly Academics (SA), Practice Academics (PA), or Scholarly Practitioners (SP).

**Table 1.1 – AACSB’s Required Allocation of Deployed Faculty Resources**



**1.6 Moving Between Categories**

To move from one category to another category, the faculty member must meet the criteria for both categories and receive approval from the faculty member’s Department Chair and Dean.

**2 Faculty Classification Tracks**

The Goddard School has developed three separate tracks relating to expectations of academic and professional engagement that reflect its commitment to the diversity of its faculty members. The tracks have been designed to assist the Goddard School in achieving its instructional needs and fulfilling its mission, while maintaining efficient deployment of faculty resources.

Participating and Supporting Goddard School faculty are classified into one of three tracks typically at time of hire. Each track articulates expectations for the normal teaching load, sustained academic and/or professional engagement, and normal service activities. Performance expectations are noted in the context of a rolling five-year period. Exceptions to the assigned track may be made on a case-by-case basis; however, those cases must be addressed following a formal review and approval by the appropriate department chair and dean and are short-term in duration.

## 2.1 Academic Engagement Track

This track is for faculty members who balance their efforts in teaching and research. Typically, the teaching expectation in this track is six (6) courses per academic year {30 courses during a five-year period}. Performance expectations within the most recent five-year period include evidence of effective teaching and an appropriate level of service. SA and SP faculty members must also have two peer-reviewed journal (PRJ) publications, law review journal (LRJ) articles, or scholarly books (SB), or other intellectual contributions (OIC) with a positive impact rating, plus one other OIC.

## 2.2 Practitioner Engagement Track

This track is for faculty members who balance their efforts in teaching and practice. Typically, the teaching expectation in this track is six (6) courses for PA per academic year {30 courses during a five-year period} and eight (8) courses for IP per academic year {40 courses during a five-year period}. Performance expectations within the most recent five-year period include evidence of effective teaching and an appropriate level of service. PA faculty members must have sustained and substantial experience. PA and IP faculty members must have engaged in three or more professional activities.

## 2.3 Administrative Track

Goddard School Administrators below the rank of dean are normally expected to meet the initial qualifications for their faculty qualification categories. However, their five-year window currency requirement is reduced by one, as follows. For SA and SP, the requirement is 1 PRJ/SB/OICIR and 1 OIC. Administrators with the rank of dean or above are considered PA. For PA and IP, two professional activities are required. Moreover, participation in AACSB conferences and seminars related directly to their areas of administrative responsibility (e.g., Assessment Conference for one responsible for Assurance of Learning, the Accounting Accreditation Conference for the accounting chair and MAcc/MTax director) are appropriate OICs.

When a faculty member has completed her or his administrative assignment, the faculty member will be expected to transition back to her or his track prior to the administrative assignment. If at the time of transition the faculty member does not meet requirements for the track he or she was on prior to the administrative assignment, then the faculty member will be allowed a 12-month

period to meet the expectations of the prior track. In the case of a Dean or higher administrative appointment the allowance will be 36 months.

The following table summarizes the requirements needed to “meet expectations” during any given five-year period in which a faculty member remains on any of the three tracks. If a faculty member changes tracks, specific requirements needed to “meet expectations” will be determined by agreement among the faculty member, her or his respective Department Chair and Dean.

**Table 2.1 – Requirements to “Meet Expectations” in Classifications Tracks During the Most Recent Five-Year Period**

<b>Five-Year Classification Tracks</b>				
	<b>Practitioner Engagement</b>	<b>Academic Engagement</b>	<b>Administrative</b>	
Entry Qualification	PA or IP	SA or SP	SA or SP	PA or IP
Effective Teaching*	Yes	Yes	Yes	Yes
Quality Service*	For PA	Yes	Yes	Yes
Annual Teaching Load	6 (PA)/8(IP)	6	4	4(PA)/6 (IP)
PRJ/SB/OICIR**	0	2	1	0
Other Intellectual Contributions (OIC)	0	1	2	0
Learning/Professional Development Activities	3	0	0	2
For SA, PA faculty with terminal degree outside teaching field***	2 professional activities in teaching field	1 of the above PRJ, SB, OICIR must be in teaching field; 1 OIC in teaching field		2 professional activities in teaching field

\* Verified during annual reviews using criteria set forth in WSU’s Policy and Procedures Manual, 8-11.

\*\* Peer-Reviewed Journal Articles; Scholarly Books; Other Intellectual Contribution with Impact Rating

\*\*\* See Goddard School policy on faculty status with terminal degree outside teaching field

### **3 Definitions and Descriptions of Qualifications and Appropriate Academic and Professional Engagement Activities**

AACSB International Standards clearly articulate the need for schools to demonstrate that a substantial cross-section of faculty members are current in their field of teaching. Specifically, schools are required to maintain a roster of qualified teaching faculty. AACSB International generally defines “qualified” as a combination of *appropriate academic credentials plus evidence of currency in the teaching field*.

#### **3.1 Criteria – Academic Engagement Faculty**



Academic engagement qualification requires a combination of original academic preparation (degree completion) augmented by subsequent activities that maintain or establish preparation for current teaching responsibilities. The track designation determines the minimum criteria to maintain SA and SP qualifications (listed in Section 2 of this document).

The Goddard School faculty have defined the nature and the focus of the three types of intellectual contributions described in the AACSB International Standards. The three forms of intellectual contributions are as follows: learning and pedagogical research, contributions to practice (i.e., applied research), and discipline-based scholarship (i.e., basic research). According to AACSB International Standard 2, “the three forms of intellectual contributions are not intended to narrow the scope of the research mission of a business school.” The Goddard School confirms this statement and intellectual contributions which are cross-disciplinary in scope are also appropriate outcomes for faculty scholarly activity and are consistent with the mission of the Goddard School and the spirit and intent of the Standards.

According to AACSB International Standard 2, “generally, intellectual contributions should meet two tests: exist in public written form, and have been subject to scrutiny by academic peers or practitioners prior to publication.” The Goddard School defines the following groups of intellectual contributions: peer-reviewed journal (PRJ) articles, law review journals (LRJ) articles, scholarly books (SB), and other intellectual contributions (OIC).

#### Peer-Reviewed Journal Articles and Law Review Journal Articles

The Goddard School recognizes that peer-reviewed journal articles and law review journal articles are the default standard for satisfying the requirement that faculty members engage in “intellectual contributions.” The Goddard School also affirms that intellectual contributions are defined as “original works that advance theory, practice and/or teaching in business, and are scholarly in the sense that they are based on generally accepted research principles, are validated by peers, and disseminated to appropriate audiences” (see AACSB Standard 2).

The Goddard School recognizes that in some instances value can be demonstrated in other ways. Some disciplines may have commonly accepted practices of publishing outside of peer-reviewed journals and the Goddard School recognizes these publications may have equal value to peer-review articles, so long as they meet the criteria articulated in Standard 2.

#### Scholarly Book

As a general principle, a scholarly book may qualify as a comparable substitute for a peer-reviewed journal article in determining a faculty member’s SA status. A scholarly book: (1) is an original work that advances theory, practice and/or teaching in the author’s discipline, (2) has been reviewed and vetted in some way by one’s peers based on generally accepted research principles, (3) is directed at an audience of peer scholars or practitioners, and (4) has been disseminated to appropriate audiences.

#### Other Intellectual Contribution

- Book chapters

- Non-peer reviewed articles
- Textbooks
- Textbook chapters
- Academic/Professional meeting proceedings
- Presentations at scholarly and professional meetings
- Presentations at research seminars
- Publications in professional/trade journals and in-house journals
- Book reviews
- Written cases within instructional material
- Widely used instructional software
- Publicly available assessment material or course development material
- Relevant, active editorships with academic journals or other business publications
- Service on editorial boards or committees
- Leadership positions in recognized academic societies and associations, research awards, academic fellow status, invited presentations, etc.
- Development and presentation of professional education activities or executive education programs
- Substantive roles and participation in academic associations
- Competitive research awards received
- Cases (not peer-reviewed)
- Other teaching materials
- Other intellectual contributions selected by the Goddard School

### 3.2 Criteria – Professional Engagement Faculty

Professional engagement qualification requires a combination of relevant academic preparation and appropriate professional engagement activities. The track designation determines the minimum criteria to maintain PA and IP status (listed in Section 2 of this document). Appropriate types of activities that can demonstrate maintenance of PA and IP status include, but are not limited to:

- Presentations at professional association meetings or seminars
- Significant paid/unpaid training or consulting activities utilizing disciplinary expertise
- Consulting activities that are material in terms of time and substance
- Service on board of directors
- Membership and attendance at professional association development meetings
- Significant participation in business professional associations and societies
- Utilization of professional competence in legal proceedings
- Significant and active role in a private or public organization
- Maintaining professional certifications
- Participation in professional events that focus on the practice of business
- Participation in activities that place faculty in direct contact with organizational leaders
- Faculty internships
- Successful completion of continuing professional education courses

- Other activities intended to sustain and enhance one's professional credentials
- Development and presentation of executive education programs
- Any intellectual contribution listed for Scholarly Academic Status

Qualifying professional engagement activities must be significant and relevant to the teaching field. Professional development activities must be documented and provided to the Department Chair or Program Director and Dean annually (by September 1) in the form of an updated resume. For part-time participating and supporting faculty, if the dean disapproves of the designation of IP status then those faculty members will not be allowed to teach required courses in the Goddard School. Status may be regained for IP faculty following a review no earlier than six months from the previous review.

### 3.3 Review Process

In all cases of determining faculty qualifications the initial determination will be made by the dean's office. If a faculty member disagrees with the determination of the Office of the Dean, the faculty member may submit an appeal to the Office of the Dean and a final determination will be made by the Goddard School faculty members of the Goddard School Rank and Tenure Committee.

### 3.4 Re-establishing Expired Qualifications

The Goddard School is committed to providing participating faculty members development oversight and opportunities if qualifications have expired. Faculty members who have not maintained their SA, SP, IP or PA qualification must submit, in consultation with their Department Chair and Dean, a written plan for regaining qualified status within one year following the date in which qualifications expired. The Dean will review and consult with the Department Chair prior to approval. The plan is not to include an increase in the number of expected courses in the faculty member's track but may include a redeployment of faculty resources to different courses.

Progress towards the approved plan is essential and will be evaluated by the Department Chair and Dean annually. Participating faculty members with expired qualifications will be unable to teach overload courses. And they are not likely to receive merit and retention salary improvements for the academic year their qualifications were not maintained.

If those faculty members continue to make unsatisfactory progress within six months of expiration of qualifications, they will be unable to teach in the graduate program, unable to teach overload courses, and unable to teach in the summer term. They will instead be expected to focus their professional activities towards re-establishing their qualification status as quickly as possible.

If after 18 months, the faculty member has not satisfactorily met the requirements of the approved development plan, the Department Chair and the Dean in consultation with the Provost will recommend further intervention measures.

In all instances, requirements set forth in AACSB Standard 2 must be complied with.

## Appendix I: Tenure Document

*[Revised: February 2011]*

### ***\*FOR FACULTY HIRED ON TENURE TRACK APPOINTMENTS EFFECTIVE JULY 1, 2011***

This tenure document is designed to aid in the equitable evaluation of candidates seeking tenure in departments within the John B. Goddard School of Business & Economics. Standards are set to assure that only those faculty who exhibit high performance levels receive a positive tenure recommendation. Diversity within the standards accommodates faculty members with different backgrounds, talents, and professional interests.

To those who will evaluate candidates, this document serves as a basis for writing a thorough analysis of a candidate's strengths and weaknesses, rather than resorting to a conventional checklist.

It is important that a candidate's total professorial career be considered, including performance at Weber State University and other institutions for which the candidate has been given credit towards years to tenure. All candidates, excluding those who qualify for temporary suspension of the timetable per PPM 8-13, must be reviewed at all levels in the third and sixth years independent of position or negative recommendations.

#### Minimum Degree Requirements

Candidates for tenure in the John B. Goddard School of Business & Economics must meet the minimum degree requirements contained in PPM 8-11.

#### Adherence to Professional Ethics

Candidates for tenure in the John B. Goddard School of Business & Economics must meet the faculty responsibilities and standards for ethical behavior specified in PPM 9-3 through 9-8.

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## Performance Channels

To be recommended for tenure, a candidate must provide evidence of appropriate performance to satisfy one of the following channels.

<u>Channel</u>	<u>Teaching</u>	<u>Scholarship</u>	<u>Administrative and/or Professionally-Related Service</u>
A	Satisfactory	Good	Good
B	Satisfactory	Excellent	Satisfactory
C	Good	Satisfactory	Good
D	Excellent	Satisfactory	Satisfactory
E	Good	Good	Satisfactory

A candidate may not meet the requirements for tenure by fulfilling parts of more than one channel, although it is clear that they will meet the requirement if they exceed the ratings for a particular channel.

## Ratings

The candidate for tenure will be evaluated in each of the above categories and a rating of inadequate, satisfactory, good or excellent shall be determined and interpreted relative to the candidate's department and school peers.

A general description of each of these ratings, which shall serve as a guide to the evaluation committees, is as follows:

**Inadequate:** This rating shall be given to a candidate who does not meet the requirements to be rated at least satisfactory.

**Satisfactory:** The candidate will be rated satisfactory if normal duties required of all faculty members are performed in an acceptable manner. The candidate must complete assigned duties and share in unassigned workload in the department, school, and university. A rating of satisfactory does not indicate undesirable or below average endeavor.

The candidate will be rated satisfactory in the teaching category when rated consistently as satisfactory by students and peers. Evaluation committees should recognize that student evaluations of teaching reflect many factors including the type of courses taught, class sizes, grades assigned, and factors not under the control of the candidate.

The candidate will be rated as satisfactory in the scholarship category upon evidence of satisfactory performance in Area A and at least satisfactory performance in Area B.

The candidate will be rated satisfactory in the service category when the candidate is performing at a level judged to be average in the acceptance and performance of significant service duties.

**Good:** The candidate will be rated good if normal duties required of all faculty members are performed consistently in an above average or more than satisfactory manner. The rating of good in any category indicates a substantial degree of achievement above satisfactory levels.

The candidate will be rated good in the teaching category if ranked consistently above average by students and peers. Evaluation committees should recognize that student evaluations of teaching reflect many factors including the type of courses taught, class sizes, grades assigned, and factors not under the control of the candidate.

The candidate will be rated good in the scholarship category upon evidence of good performance in Area A and satisfactory or good performance in Area B.

The candidate will be rated good in the service category when the candidate is performing at a level judged to be above average in the acceptance and performance of significant service duties.

**Excellent:** The candidate will be rated excellent if normal duties required of all faculty members are performed consistently in an outstanding manner. The rating of excellent in any category indicates a substantial degree of achievement above those considered appropriate for a good rating.

The candidate will be rated excellent in the teaching category if rated consistently outstanding or well above average by students and peers. Evaluation committees should recognize that student evaluations of teaching reflect many factors including the type of courses taught, class sizes, grades assigned, and factors not under the control of the candidate.

The candidate will be rated excellent in the scholarship category upon evidence of (1) excellent performance in Area A and at least satisfactory performance in Area B, or (2) good performance in Area A and excellent performance in Area B.

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The candidate will be rated excellent in the service category when the candidate is performing at a level judged to be outstanding in the acceptance and performance of significant service duties.

### Definitions of Criteria and Categories

Three categories are delineated as evaluative areas for tenure consideration: (1) Teaching, (2) Scholarship, and (3) Administrative and/or Professionally Related Service. Within each category the faculty member being considered for tenure shall be rated as inadequate, satisfactory, good or excellent.

Teaching: Teaching is normally defined as instruction conducted under the auspices of Weber State University. Candidates should be evaluated on the basis of all teaching conducted under the auspices of Weber State University. When candidates are given credit towards years to tenure based on teaching at other institutions of higher education, their teaching record at other institutions will be evaluated as part of the candidate's tenure evaluation. Teaching activities include formal instruction and activities directly related to student learning including the mentoring of student research, student projects, and co-op education.

When evaluating a candidate's teaching, committee members will consider the preparation and use of teaching materials such as course syllabi, assignments, websites, readings, bibliographies, computer programs, and other materials primarily intended for instructional use.

Scholarship: Scholarship normally includes peer reviewed journal articles, published research reports, monographs, conference proceedings, externally peer reviewed grants as well as other activities. Articles which have been accepted for publication are included. The scholarship category is reserved for scholarly output as opposed to writing activity. Minimum expectations for scholarly activities will be consistent with the mission statement of the Goddard School, which is attached to this document.

Scholarly activity may be interpreted broadly as discipline based research, contributions to practice, or pedagogical research. Not all scholarly activities will result in peer-reviewed journal publications. Peer review is defined as a review that occurs prior to publication by academic peers or practitioners which provides an author with critical and constructive feedback. Although scholarship may be interpreted rather broadly, it shall normally be limited to those activities which go beyond mere maintenance of professional credentials and/or staying current in the literature of the candidate's discipline.

Scholarly activities are classified into two categories A and B. Area A activities are of primary importance and Area B activities are of secondary importance.

In general, the more important the publication(s), the fewer necessary to qualify for a given rating in the scholarship category. A large number of poor quality activities could not



qualify one for meeting the ranking criterion of significant achievement in Areas A or B. In all cases it is to be understood that the ratings are to be based on the candidate's relative standing in relation to departmental and school peers. Finally, because those rating a candidate must rate the scholarship category not only as to number, but also as to importance and quality of activities, they must possess substantial familiarity with those activities. The candidate for tenure may also present to the Tenure Committee(s) an evaluation of the quality and importance of scholarship from qualified people outside of the department or school.

#### Area A (Primary Importance)

Peer reviewed journal publications. This activity will qualify as one of primary importance in all cases where evidence of peer review is provided and the article appears in journal article form. Articles that satisfy this category must be publically available.

Generally, articles which appear in journals that are of limited distribution or in journals with little impact will be viewed as less significant than articles which appear in significant regional and national journals. Impact may be measured in a variety of ways including journal reputation, distribution, and frequency of citation. Peer-reviewed journal articles with a single author may be viewed as more significant than journal articles with multiple co-authors.

#### Area B (Secondary Importance)

Those activities listed in Area A which were not used or not deemed to qualify as of primary importance may qualify in Area B. Examples of this type of activity include research monographs, scholarly books, book chapters, textbooks, textbook chapters, refereed conference proceedings, presentations at meetings, presentations at research seminars, publications in trade journals and in-house journals, book reviews, written cases with instructional material, instructional software, publically available assessment material or course development material, and successful grant applications.

Administrative and/or Professionally-Related Service: Service can be broken into three categories: service to the university, service to the profession, and service to the community. These categories may overlap.

Service to the university may take place at the university, school, or departmental level. This may be evidenced by the acceptance, membership, and performance on committees. Chair positions on such committees will be weighted more heavily than mere committee membership, as will committee assignments which are more demanding. Service to the university is expected of all faculty.

Service to the community must be professional in nature and utilize the candidate's area of academic expertise. Service to the community may include activities such as speech making in the area of the candidate's expertise, membership on boards, consulting, popular publications, and participation in professional seminars or workshops.

Service to the profession may include activities such as acting as a reviewer or editor for scholarly publications, chairing or acting as a discussant in scholarly meetings, membership on thesis or dissertation committees, or any other activities that contribute to the profession.

As in the category of scholarship, not all service activities are equally important. Although determination is to be made separately in each case, the evaluation committee shall be guided by the understanding that national service is more important than regional, school committee service is more important than departmental committees, and speeches to statewide audiences are more important than local speeches to local clubs.

### Common Sense and Professional Approach

It is clear that no document of criteria and procedures can substitute for professional evaluations by one's peers, guided by common sense in the process. It is incumbent upon the committee members to obtain as much pertinent information concerning the candidate with respect to the categories considered as is possible and prudent, within the framework of due process and fairness. When in doubt concerning certain informational inputs, the committee should seek clarification, including, but not limited to requesting the candidate to appear before the committee.

This document is to serve as the essential path toward selection of the most qualified candidates for tenure. Tenure is earned by strong academic achievement, not by filling boxes and jumping through artificial hoops.

**JOHN B. GODDARD SCHOOL OF BUSINESS & ECONOMICS  
TENURE EVALUATION REPORT**

NAME: \_\_\_\_\_

DEPARTMENT: \_\_\_\_\_

DATE(S): \_\_\_\_\_  
                     Department                      School                      Dean                      Provost

Criteria	Department Committee				School Committee				Dean				Provost			
	Excellent	Good	Satisfactory	Inadequate	Excellent	Good	Satisfactory	Inadequate	Excellent	Good	Satisfactory	Inadequate	Excellent	Good	Satisfactory	Inadequate
<b>Teaching</b>																
<b>Scholarship.</b> Professional activities such as research and other contributions to knowledge, leadership in professional organizations, active pursuit of professional competence, and evidence of professionally-related experience.																
<b>Administrative and/or Professionally-Related Service.</b> (i.e. service on department, school or university committees and task forces, speech making in area of the candidate's expertise, and any other activities that contribute to the profession)																
<b>Adherence to Professional Ethics</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>			Yes <input type="checkbox"/>	No <input type="checkbox"/>			Yes <input type="checkbox"/>	No <input type="checkbox"/>			Yes <input type="checkbox"/>	No <input type="checkbox"/>		

# Evaluation of Faculty Members

## I. REFERENCE

[PPM 3-62](#) - Evaluation of University Personnel

[PPM 9-9-](#) Due Process/General Statement

[R481](#) - Regent's Policy: Academic Freedom, Professional Responsibility, Tenure, Termination, and Post-Tenure Review

## II. POST-TENURE REVIEW

### A. Purpose

The post-tenure review shall be based on criteria separately defined from the award of tenure with the intent of:

1. Demonstrating the tenured faculty member's growth and development in the discipline;
2. Communicating to the faculty member specific areas in need of improvement related to performance in teaching, scholarship, and service; and
3. Enhancing each individual's future productivity.

### B. Procedures

After tenure is granted, faculty will be evaluated every five years, or more often at the discretion of the department chair or dean or at the request of the faculty member. Each College Tenure document shall specify procedures to administer a review of the work of each tenured faculty member in a manner and frequency consistent with institutional and professional accreditation standards. The criteria for such review shall include multiple indices, and be discipline- and role-specific, as appropriate, to evaluate:

1. Teaching, through student, collegial, and administrative assessment;
2. The quality of scholarly and creative performance and/or research productivity; and
3. Service to the profession, school and community.

### C. Student Evaluations

In an attempt to chart ongoing teaching performance, student evaluations shall be administered and compiled by an impartial third party. Each year, all post-tenured faculty members shall have student evaluations

administered in at least two of the courses. The two courses to be evaluated each year will be determined through consultation between each faculty member and his/her department chair. If the faculty member and the chair cannot come to agreement on which two courses should be evaluated by the students, the choice of courses to be evaluated will be subject to binding arbitration by the dean, after consultation with the faculty member and the chair. The results of those evaluations shall be seen by the chair, the faculty member, and those specified in the review process. The summaries will be kept on file in the office of the chair.

#### D. Remedial Actions Based on Post-Tenure Review

If, as a result of the post-tenure review process, the faculty member is found to not be meeting the minimum standards required of a tenured member of his or her discipline, he or she is responsible for remediating the deficiencies, and both the University and College are expected to assist through developmental opportunities. A faculty member's failure to successfully remediate deficiencies may result in disciplinary action governed by due process pursuant to the standards described in PPM 9-9 through 9-17.

#### E. Modifications to Post-tenure Review Documents

Academic Units that wish to change these documents shall submit their documents in writing to their Tenure-Track and Tenured faculty for comments and a vote. The outcome of the vote shall be reported to the faculty and the Academic Units and shall accompany the documents throughout the approval process.

### III. TENURE REVIEW

#### A. Definitions and Eligibility

The University shall extend tenure to approved members of the teaching faculty who are holders of tenure track appointments and to certain others as hereafter defined. Tenure track appointments shall be given only to those faculty who, at the time of such appointment, meet the minimum degree requirements specified below in this policy.

Appointment to a tenured position is considered permanent and not subject to termination or substantial reduction in status without cause, provided that in all cases the services of an individual in that position continue to be needed and that funds are available to pay them.

Granting tenure implies a commitment by the University. Likewise, the faculty member who is granted tenure makes an equally strong commitment to serve students, colleagues, their discipline and the University in a manner befitting an academic person. It also raises a strong presumption that those granted tenure are competent in their disciplines and are capable of scholarly contributions. It is, therefore, imperative that a responsible screening process be followed before such commitments are made to insure selection of the most competent candidates.

Any faculty member or administrator may petition the Appointment, Promotion, Academic Freedom and Tenure Committee of the Faculty Senate to consider changes in tenure policy. Petitioners for tenure policy changes in a particular college must invite comments from faculty, the department chair and the dean of that college.

A tenured instructor specialist may move to another tenure bearing rank. However, this constitutes a move to a new position. Tenure is neither retained in the old position nor automatically transferred to the new position. Years of service may be negotiated at the time of the move.

## B. Minimum Degree Requirements

The following minimum degree requirements have been established for each department. Although higher standards may be desirable, no departmental criteria will be approved which fall below these minimums.

### 1. For the colleges of Education, Science, and Social and Behavioral Sciences:

Attainment of the earned doctorate in the discipline of primary responsibility. In the event a doctorate is not the general recognized terminal degree in a candidate's discipline, a doctorate in a closely related discipline (as approved in writing by the provost in consultation with the Appointment, Promotion, Academic Freedom and Tenure Committee and the appropriate dean) shall be required.

### 2. For the school of Business and Economics and the college of Arts and Humanities, the requirement specified in (1) shall be required with the following exceptions (which represent equivalency):

**Business Administration** - An earned Juris Doctorate accompanied by a master's degree in a related business field will be considered equivalent to the earned doctorate for those whose primary responsibility is in the area of business law.

**Accounting** - An earned Juris Doctorate accompanied by (1) a master's in accounting or (2) a B.S. in accounting and an M.B.A. will be considered equivalent to the earned doctorate for those whose primary responsibility is in the area of taxation and/or accounting law.

**Information Systems & Technologies** - An earned doctorate in the field (e.g., Systems Management Information Systems, Computer Information Systems, Information Systems) or equivalent, the latter to be satisfied by either (1) an earned doctorate in a related field of business or (2) an earned doctorate in a field outside the traditional areas of business with a graduate business degree; plus, in either case,

- a. relevant, practical experience in Computer Information Systems, or
- b. additional educational training sufficient to demonstrate competency and currency in the field.

**Logistics** - An earned doctorate in logistics or in a related field with evidence of completed graduate course work in logistics. A Juris Doctorate with relevant experience for those whose primary teaching responsibility is in contracting and procurement.

**Visual Arts** - The recognized and accepted terminal degree is the M.F.A. for studio areas including: ceramics, drawing, jewelry and metals, painting, photography, printmaking, sculpture, weaving and textiles, and graphic design.

**Performing Arts** - The recognized and accepted terminal degree is the M.F.A. in the following disciplines: costume design, scene design, lighting and sound design, technical directing, dance, acting, and directing.

**English** - A recognized and accepted terminal degree is the M.F.A. for the area of creative writing.

**Communication** - A recognized and accepted terminal degree is the M.F.A. for the area of digital media.

### 3. For the Dr. Ezekiel R. Dumke College of Health Professions:

Attainment of the earned doctorate in Health Professions or master's degree in the field or related discipline, plus current professional certification or license within the candidate's primary area of responsibility.

4. For the College of Applied Science & Technology:

For Computer Science and Telecommunications/Business Education, attainment of the earned doctorate plus two years of experience or a master's degree plus five years of experience and appropriate certification; for Automotive Technology, Construction Management Technology, the Engineering Technologies, and Sales and Service Technology, attainment of the earned doctorate plus two years of experience or a master's degree plus five years of experience. All degrees and experience must be in approved fields/competencies and at appropriate levels, as outlined in the college promotion and tenure policy.

5. For the Stewart Library:

Attainment of the master's of Library Science or its equivalent from a program accredited by the American Library Association.

### C. Tenure Review Process

Weber State University shall maintain review procedures to evaluate and record the progress of probationary faculty members toward tenure. Full evaluations shall be made during the third and sixth probationary years. In exceptional cases, the tenure review process may be temporarily suspended (one may leave and re-enter at the same point), upon recommendation by the department chair and the dean, in consultation with the provost. If and when such a request is granted, the conditions of the extension shall be explained in writing by the dean with a copy to the provost. A faculty member, their department chair, the dean or the provost may also request an additional review in other probationary years. A progress report, including written evaluations of a non-tenured faculty member, shall be placed in the file of the faculty member recording the findings of the review and shall be transmitted to the faculty member. The faculty member shall be given appropriate opportunity to discuss strengths, weaknesses, goals, etc. at each review level.

In addition, in the second year of a candidate's progress toward tenure, the department chair will do an assessment of the candidate's progress. This assessment may be done with or without the assistance of a departmental committee at the sole discretion of the department chair. The candidate's teaching, service and scholarship shall be evaluated and an overall written assessment of progress made. The department chair shall send a written report to the candidate and the candidate's dean and shall submit the report for inclusion in the candidate's professional file. There is no evaluation beyond the department level. When candidates in their second year of progress toward tenure are either to be evaluated in that year for promotion or have requested an additional review, the department chair may choose to let that promotion evaluation serve in place of the second year assessment of progress toward tenure.

During the third and sixth years of the probationary period, and other years when requested, the full review process shall include evaluation by the dean and the ranking tenure evaluation committees at the levels of the department and the college. At his/ her sole discretion, the provost may review and make separate recommendations for or against a candidate's tenure or evaluation of a candidate's progress towards tenure. An exception is that in the event that there is a conflict among recommendations from the dean, the college Tenure Evaluation Committee and the department Tenure Evaluation Committee, the provost must make a separate recommendation. Furthermore, after the Department Tenure Evaluation Committee, the College

Tenure Evaluation Committee, and the dean have completed their respective reviews, the candidate may request an additional review by the University Tenure Evaluation Committee. The University Committee evaluates the substantive issues of teaching, scholarship, service and ethics. The University Committee shall review the files of all candidates for advancement in rank or tenure who request such a review (see 8-19A). The recommendation(s) of the University Committee will be forwarded to the provost. The provost makes the final institutional recommendation unless overturned by the president or the Faculty Board of Review, as is the dean's recommendation when the provost makes no recommendation. All these reviews shall follow established procedures allowing for formal evaluative contributions from students, faculty peers, and supervisory administrators and shall give faculty members under review written evaluations with the right of due process review by the Faculty Board of Review (as described in PPM 9-9 through 9-17).

Faculty members who have been granted extensions of the probationary period beyond the normal six years shall annually be subject to formal review. For those faculty members who have been granted reductions in the normal probationary period of six years under the policies described in PPM 8-23 and/or 8-24 herein, a determination shall be made by the dean during the first year of appointment on the tenure track with respect to the proper scheduling of the formal review process. The findings of that determination shall be placed in writing in the candidate's professional file described in PPM 8-13.

#### D. Criteria for Granting Tenure

Each college has formulated a written policy statement, the college tenure document, containing the criteria to be used in tenure review. Review criteria in college tenure documents may be further specified in written department standards or department tenure documents. In that case, each department's tenure document will be considered as a part of the college tenure document. The criteria set in the department tenure documents must meet or exceed the criteria specified in the college tenure document. The approval process for new or revised department standards or department tenure documents needs to be specified in the college tenure document. Department standards or department tenure documents shall be used in conjunction with the college tenure document when reviewing and evaluating a candidate's materials at every level or review (peer review, department, college, dean, university, provost). A college tenure document must include (1) the criteria, consistent with the minimum criteria outlined below; (2) the rationale for the criteria; and (3) the method for measuring performance with respect to the criteria. Acknowledging that some faculty members take an integrated approach to teaching, scholarship and service, it may be appropriate to recognize contributions in more than one category (teaching, scholarship, and/or service) for a particular activity if evidence in a candidate's professional file demonstrates how the activity applies to multiple categories.

Any change in the college tenure document shall be submitted through the dean to the Appointment, Promotion, Academic Freedom and Tenure Committee for analysis and recommendation to the Faculty Senate. Upon the approval of the Faculty Senate, the revision in the college tenure document shall be forwarded to the provost. Upon approval by the provost and Board of Trustees, the changed college tenure document will be considered adopted. The date of the final approval of the college tenure document will be affixed to the policy statement, and that date will be considered as the effective date. Thereafter, the approved and dated college tenure document will apply until any revision is channeled through the steps outlined herein and a new effective date is affixed. Copies of the approved revised college tenure document will be on file in the offices of the department chair, the dean, the Faculty Senate and the provost and will be accessible online at the provost homepage..

Minimum criteria include:

1. A rating consistent with college standards in teaching. Teaching activities may include, but are not limited to: classroom instruction, on-line instruction, laboratory activities, field work or field trips, supervising projects,



preparation of course materials, and a variety of advisory, supervisory, or sponsorship roles including community engaged learning, student clubs and organizations, events, and programs as well as other types of teaching activities.

2. A rating consistent with college standards in professional activities such as research and other contributions to knowledge, leadership in professional organizations, and active pursuit of professional competence.

3. A rating consistent with college standards in service, which includes professionally related community service as well as service to the institution, i.e., service on department, college or other University committees and task forces; student advisement; and other types of service.

4. Adherence to professional ethics.

5. Possession of terminal degree as defined above.

6. A rating consistent with college standards in other criteria stated in specific college documents, such as professionally related experience.

#### IV. EVALUATIVE CRITERIA FOR ACADEMIC RANK

It shall be the policy of the University that the minimum evaluative criteria established in this document are applicable to all academic colleges and the Library. Except as outlined for exceptional persons or early promotions, no individual will be advanced in rank without satisfying these minimum requirements. Individual colleges may establish additional requirements and further delineate the items addressed in this document.

It shall be the policy of the University to make promotions in rank to competent and deserving members of the faculty. Upon their request, faculty members will be considered for advancement in rank by the dean and the ranking tenure Evaluation Committees at the levels of the department and the college. At his or her sole discretion, the provost may review and make separate recommendations for or against a candidate's advancement in rank. An exception is that in the event that there is a conflict among recommendations from the dean, the College Ranking Tenure Evaluation Committee and the Department Ranking Tenure Evaluation committee, the provost must make a separate recommendation. Furthermore, after the Department Ranking Tenure Evaluation Committee, the College Ranking Tenure Committee, and the dean have completed their respective reviews, the candidate may request an additional review by the University Tenure Evaluation Committee. The University Committee evaluates the substantive issues of teaching, scholarship, service and ethics. The University Committee shall review the files of all candidates for advancement in rank or tenure who request such a review (see 8-19a). The recommendation(s) of the University Committee will be forwarded to the provost. The provost makes the final institutional recommendation unless overturned by the president or the Faculty Board of Review, as is the dean's recommendation when the provost makes no recommendation. All these reviews shall follow established procedures allowing for formal evaluative contributions from students, faculty peers, and supervisory administrators and shall give faculty members under review written evaluations with the right of due process review by the Faculty Board of Review (as described in PPM 9-9 and following).

Faculty members have the right at any stage of the review proceeding to withdraw themselves from consideration for advancement in rank. Notice of such request shall be made by the candidate to his/her dean, who, in turn, shall then advise the appropriate reviewers that they are no longer to consider the candidate for advancement in rank. Years of service in rank at other institutions may be substituted for years at Weber State University in accordance with the agreement reached at the time of appointment. (See PPM 8-8) Promotions in rank are effective as of the beginning of the fiscal year following the notice of promotion.

## A. Channels

In order to allow for the legitimate different talents, aptitudes, preferences and assignments of individuals as well as the needs and goals of the institution, several equivalent channels of evaluation are made available. These channels consist of minimum requirements and/or performance levels that must be met within four different categories before an individual is eligible for consideration for advancement in rank.

These Categories are: (1) credentials and probationary periods, (2) teaching, (3) scholarship and (4) administration and/or professionally related service. Definitions and descriptions of these categories are found later in this policy.

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The channels appropriate for evaluating a candidate for promotion from assistant professor to associate professor are as follows:

<u>Channel</u>	<u>Credentials Probationary Periods</u>	<u>Teaching</u>	<u>Scholarship</u>	<u>Administration and/or Professionally Related Service</u>
<u>A</u>	<u>Satisfied</u>	<u>Satisfactory</u>	<u>Good</u>	<u>Good</u>
<u>B</u>	<u>Satisfied</u>	<u>Satisfactory</u>	<u>Excellent</u>	<u>Satisfactory</u>
<u>C</u>	<u>Satisfied</u>	<u>Excellent</u>	<u>--</u>	<u>Good</u>
<u>D</u>	<u>Satisfied</u>	<u>Good</u>	<u>Good</u>	<u>Satisfactory</u>
<u>E</u>	<u>Satisfied</u>	<u>Good</u>	<u>Satisfactory</u>	<u>Good</u>

Channels appropriate for evaluating a candidate for promotion from associate professor to professor are as follows:

<u>Channel</u>	<u>Credentials Probationary Periods</u>	<u>Teaching</u>	<u>Scholarship</u>	<u>Administration and/or Professionally Related Service</u>
<u>A</u>	<u>Satisfied</u>	<u>Good</u>	<u>Good</u>	<u>Good</u>
<u>B</u>	<u>Satisfied</u>	<u>Good</u>	<u>Excellent</u>	<u>Satisfactory</u>
<u>C</u>	<u>Satisfied</u>	<u>Excellent</u>	<u>Good</u>	<u>Satisfactory</u>

## B. Evaluations

Many items related to an individual's credentials and performance are considered to be essential for performing at an adequate level. Such items are considered to be the base upon which a case is built to justify promotion. Their lack is a negative factor in promotion considerations. Examples of adequate level performance requirements include the following:

1. Teaching a share of the more difficult or less popular courses
2. Completing a share of departmental committee assignments and other departmental duties
3. Completing such class work, work experience, journal reading, etc. as is necessary for maintaining credentials and keeping current in the field
4. Updating lecture notes and supplementing test material to keep courses current
5. Occasionally accepting and completing assignments at the college and University level
6. Doing other work for which the individual was specifically hired and for which provisions are made in assigned workload

When the candidate has achieved the minimum credentials, completed the probationary period, applied for promotion or has been recommended for early promotion, ranking tenure evaluation committees and other reviewers will evaluate the candidate in each of the categories and compare the results with the standards established in each channel. To be recommended for promotion, a candidate's evaluation in each category must meet or exceed the standards in any one channel. Promotion shall not be attained by satisfying parts of two or more channels. The candidate need not select any specific channel.

Some channels do not require performance in a particular category. Where a channel does include performance, ranking tenure evaluation committees and other reviewers will evaluate an individual's performance as (low to high) (1) unsatisfactory, (2) satisfactory, (3) good or (4) excellent

## C. Definition of Channels

### 1. Credentials and Probationary Periods

#### a. Promotion from assistant professor to associate professor

1. The doctorate, where offered, shall be required for advancement to the rank of associate professor. Where the doctorate is not offered in the discipline, either a doctorate in a closely related discipline or a master's degree will be accepted upon approval of the faculty of the discipline, the chair, the dean and the provost. Approval shall be attained for the exception to the required degree prior to the initiation of the review process for that academic year. The following are approved exceptions to the doctorate for advancement in rank to associate professor:

#### College of Health Professions

Master's degree plus current professional certification and three (3) years of work experience.

#### College of Arts and Humanities

Master of Fine Arts for the disciplines of ceramics, creative writing, digital media, drawing, jewelry and metals, painting, photography, printmaking, sculpture, weaving and textiles, graphic design, costume design, scene design, lighting and sound design, technical directing and dance.

#### College of Applied Science & Technology

For Telecommunications/ Business Education and Computer Science, a master's degree plus five years of experience and appropriate certification; for Automotive Technology, Construction Management Technology, the Engineering Technologies and Sales and Service Technology, a master's degree plus five years of experience. All degrees and experience must be in approved fields/competencies and at appropriate levels, as outlined in the college promotion and tenure policy.

#### Stewart Library

Master's degree in Library Science, or its equivalent, from a library school accredited by the American Library Association.

2. Six years of satisfactory performance at the rank of assistant professor will be the minimum probationary period. However, up to one year for professionally related activities can be counted toward fulfilling this requirement.
3. To be promoted from assistant professor to associate professor one must either have been granted tenure or be granted tenure at the same time as the promotion. A candidate who fails the tenure review process cannot be advanced in rank. A candidate who has been granted an extension to the normal probationary period for tenure cannot be considered for advancement in rank to associate professor until the candidate is also considered for tenure.

#### b. Promotion from associate professor to professor

1. The doctorate, where offered, shall be required for advancement to the rank of professor. Where the doctorate is not offered in the discipline, either a doctorate in a closely related discipline or a master's degree will be accepted upon approval of the faculty of the discipline, the chair, the dean, the provost and the Appointment, Promotion, Academic Freedom and Tenure Committee. Approval shall be attained for the exception to the required degree prior to the initiation of the review process for that academic year. The following are exceptions to the doctorate for advancement to the rank of professor.

#### College of Arts and Humanities

Master of Fine Arts for the disciplines of ceramics, creative writing, digital media, drawing, jewelry and metals, painting, photography, printmaking, sculpture, weaving, and textiles, graphic design, costume design, scene design, lighting and sound design, technical directing and dance.

#### College of Applied Science & Technology

For Telecommunications/ Business Education and Computer Science, a master's degree plus five years of experience and appropriate certification; for Engineering Technology and Sales and Service Technology, a master's degree plus five years of experience; for Design Graphics

and Machine Tool Technologies, a master's degree plus six years of experience. (All degrees and experience must be in approved fields/competencies and at appropriate levels, as outlined in the college promotion and tenure policy.)

#### Stewart Library

Master's degree in Library Science, or its equivalent, from a library school accredited by the American Library Association.

2. Five years of satisfactory performance at the rank of associate professor will be the minimum probationary period. However, up to one year for professionally related activities can be counted toward fulfilling this requirement.
3. If one is hired at the rank of associate professor, then to be promoted from associate professor to professor one must either have been previously granted tenure or be granted tenure at the same time as the promotion.

#### D. Criteria for Early Promotion:

Exceptional candidates who have not completed the appropriate probationary period shall also be eligible for consideration for advancement in rank, provided they make timely application for promotion, or timely nomination of them is made by a tenured full professor.

Candidates who are within two years of satisfying the applicable time in rank requirement may apply or be nominated for early promotion. To receive a positive recommendation for promotion at a level of review, a candidate must receive a rating of excellent in teaching and scholarship and at least a good in service. Such ratings, however, do not insure early promotion. The opportunity for early promotion is intended for candidates who have established a national or international reputation in their discipline. A candidate must prepare a portfolio that includes documented evidence for extraordinary accomplishments in all of the three categories: teaching, scholarship, and service. A cover letter will be included which summarizes why a candidate feels they are extraordinary and deserving a consideration for early promotion. A statement of teaching philosophy and specific pedagogic accomplishments should also be included. This portfolio will be read and summarized by two groups of reviewers. Teaching and service accomplishments will be summarized by a Peer Review Committee operating in accordance with PPM 8-11. The scholarship portion of the portfolio will be sent for review to a minimum of three nationally recognized scholars in a candidate's discipline. These outside reviewers must reside at institutions other than Weber State University, and are selected through a mutual agreement between the candidate and department chairperson. A summary outlining the results of the outside review of scholarship, and a summary of teaching and service accomplishments will be compiled as a written document by the Peer Review Committee and added to the candidate's Professional File. The promotion process will continue as per PPM 8-12, Dated Guidelines for the Ranking Tenure Review Process.

The final decision to grant early promotion will rest at each level in the review process. Early promotion cases move forward from one review level to the next in the usual course even when the recommendation at a particular review level is negative. Successful early promotion cases remain possible despite negative recommendations by earlier reviewers.

#### E. Teaching

Teaching is defined as instruction conducted under the auspices of Weber State University.

Teaching activities may include, but are not limited to: classroom instruction, on-line instruction, laboratory activities, field work or field trips, supervising projects, preparation of course materials, and a variety of advisory, supervisory, or sponsorship roles including community engaged learning, undergraduate research, student clubs and organizations, events, and programs as well as other types of teaching activities. This category also includes the preparation and use of teaching materials such as course syllabi and other materials intended for instructional use.

It shall be the responsibility of the candidate and department to provide evidence of successful teaching experiences; therefore, teaching performance shall be evaluated by students, peers and appropriate administrators. Two or more teaching evaluations must be completed in each year of the candidate's probationary period. The evaluations shall include department or college-wide comparisons.

To be evaluated in the teaching category and to have the year count towards the probationary period, a candidate must teach a minimum of 12 hours or its equivalent as determined by the department chair and the dean. However, up to two years for professionally related activities approved by the department chair and dean can be counted toward fulfilling this requirement. Equivalency for the Library will be determined by the director of the Library and the provost. Examples of professionally related activities include but are not limited to research, other contributions to knowledge, leadership in professional organizations, active pursuit of professional competence, administrative assignments, endowed chair positions, faculty governance positions, etc.

Evidence of Teaching Effectiveness includes:

### 1. Student Evaluations

In an attempt to chart ongoing teaching performance, student evaluations shall be administered and compiled by an impartial third party. Each year, all contract, non-tenured, and adjunct faculty members will have student evaluations administered in every course taught, and each tenured faculty member shall have student evaluations administered in at least two of the courses. The two courses to be evaluated each year will be determined through consultation between each faculty member and his/her department chair. If the faculty member and the chair cannot come to agreement on which two courses should be evaluated by the students, the choice of courses to be evaluated will be subject to binding arbitration by the dean, after consultation with the faculty member and the chair. The results of those evaluations shall be seen by the chair, the faculty member, and those specified in the review process. The Department Chair, in consultation with the Dean, may also choose to share the evaluations with those who have oversight/input into course assignments, hiring, evaluating, and/or retaining of faculty, such as program directors/coordinators. The summaries shall be kept on file in the office of the chair. In the case of the faculty member who is on tenure track or who is seeking promotion, the chair shall send to the faculty member's professional file summaries of that faculty member's student evaluations mentioned above, plus department averages for similar courses.

### 2. Candidate's Teaching Profile

While student evaluations are important in demonstrating certain skills related to excellence in teaching, they are not sufficient for a complete evaluation of a candidate's teaching abilities. Therefore, it is incumbent upon candidates to provide evidence that they are competent in three different elements of teaching: Subject Knowledge, Pedagogy, and Assessment of Student Learning. Clearly courses are taught in context. Candidates are encouraged to discuss this context in cases where it impacts their teaching and/or techniques they use in the classroom. All candidates shall establish documentation for assessment by a peer review committee demonstrating their teaching skills.

### a. Subject Knowledge

Candidates shall demonstrate that they possess the current knowledge and/or skills necessary to provide up-to-date instruction for the courses they teach. Candidates may choose among, but are not limited to, the following:

- Presentation of the candidate's view of the discipline, knowledge of the discipline, and the state of the discipline.
- Narrative of the state of the discipline.
- An assessment of the candidate's knowledge by outside experts.
- Exhibit of a focused evaluation by an outside expert
- Class materials, handouts, syllabi, class notes, etc.
- Web pages that the candidate is using for classes.
- Attendance at professional meetings with a statement by the candidate on how it impacts his/her teaching.
- Narrative on how the candidate's scholarship connects to the classroom.

### b. Pedagogy:

Candidates shall demonstrate an acquaintance with the pedagogy of their disciplines. They should demonstrate knowledge of the issues surrounding the pedagogical approach they choose and articulate their purposes for their choices. They should also demonstrate a continuing effort to improve instruction. Candidates may choose among, but are not limited to, the following:

- Attendance at professional meetings with a narrative describing how that meeting helped the candidate improve his/her teaching.
- Videotape of the candidate's teaching with analysis by the candidate.
- Student evaluations.
- Narrative on how the candidate views teaching.
- Classroom observations by peer review committee.
- Examples of collaborative teaching statements from collaborator on the candidate's skills.
- Documentation of research the candidate has conducted with students.
- Interviews with students discussing their level of satisfaction with the course and instructor.

### c. Assessment of Student Learning:

Candidates must demonstrate that they assess students' learning with valid, reliable assessment methods and tools. Candidates may choose among, but are not limited to, the following:

- Examples of research with students.
- Student work (outcomes) presentations, publications, projects, etc.
- Examples of classroom assessment techniques.
- Assessment narrative.
- Examples of exams, quizzes, tapes of conferences with students, etc.
- Recommendation from employers, cooperating teachers, supervisors, community partners, or other individuals in the position to competently comment on the preparation of the candidate's students.

## 3. Peer Review

Every candidate for promotion or tenure review shall undergo peer review. (Peer review may also occur prior to the formal review as part of a mentoring process designed to cultivate the candidate's potential in an atmosphere separate from evaluation.) The purpose of the peer review is to facilitate the evaluation process primarily through evidence-gathering. In particular, peer review promotes a more accurate understanding of teaching effectiveness by compiling and assessing documentation provided by the candidate demonstrating teaching effectiveness. The peer reviewers may also gather materials regarding the candidates' scholarship and service activities. Peer reviewers should interpret this information in terms of department and college expectations and summarize, without rating, the candidate's strengths and weaknesses in the designated areas. The summary of the peer review is subsequently placed in the candidate's file to be evaluated by the department Ranking Tenure Review Committee, the College Ranking and Tenure Committee, the Dean and others as described in the Dated Guidelines for the Ranking Tenure Review process (PPM 8-12).

The peer review committee may be the department Ranking Tenure Review Committee. (PPM 8-15) If the peer review committee is not the department Ranking Tenure Review Committee, it shall consist of a minimum of three members who are familiar with the program. If the faculty member and the chair cannot agree, the makeup of the committee will be subject to binding arbitration by the dean, upon consultation with the faculty member and the chair.

At a minimum, all candidates for promotion or tenure shall undergo a peer review of their teaching during the year of their formal review. The peer review committee shall select a chairperson to coordinate all meeting dates/interviews, and assure that the peer review summary is placed in the faculty member's professional file prior to the faculty member's evaluations. Copies of the peer review shall be sent to both the candidate and the department chair.

Departments may set policy as to whether peer reviews in other years are to be conducted and placed in the professional file. A signed copy of the peer review of a faculty member shall be forwarded to the candidate by the department chair along with a notification that the faculty member has the right to respond. Should the candidate wish, the candidate may place a written response in the file or may ask to appear before the department Ranking and Tenure Committee. If the faculty member is not up for promotion or tenure, then the candidate may wait until the next promotion tenure review or petition for the removal of the peer review as provided in PPM 8-13.

## F. Scholarship

The scholarship category includes the following types of activities (the listing is not intended to be exhaustive).

1. Publications, i.e., books and/or publications in refereed regional or national journals.
2. Formal, post-graduate education or work experience beyond the attainment of the terminal degree.
3. Development of new areas of expertise which are of benefit to both the candidate and the department.
4. Development of new courses and/or programs within a college as well as significant modifications of existing course or programs.
5. Presentation of professional papers at regional or national scholarly meetings.
6. Funded research and/or grants at a regional or national level.



7. Creative activities that significantly impact the appropriate discipline on a regional and national level.
8. Organizing and presenting of regional and/or national workshops for one's peers.
9. Development of technically oriented improvements or inventions that have a significant impact at the regional and/or national level.
10. Projects such as undergraduate, graduate, community-engaged, and action research.
11. Other evidence that indicates that the candidate is recognized for scholarly contributions.

NOTE: It should not be assumed that listing several different possibilities in this category implies that an individual should address all or even several of them. An excellent job of publication could very well be sufficient for a rating of "excellent" in this category. Likewise, a good job in each of several areas could result in an overall rating of excellent. Quality and quantity of effort and the results obtained are the standards of measure.

Final determination of which items in this category are of primary importance, secondary importance and so forth will be left to individual colleges with the exception that publication will be an item of primary importance in all colleges.

#### G. Administrative and/or Professionally Related Service

Types of activities relating to this area are as follows:

1. Professionally related community service
2. Speech making in the area of the candidate's expertise
3. Consulting and/or work experience
4. Committee work
5. Participation in projects relating to the operation of the department, college and University
6. Membership in professional societies and attendance at professional meetings and similar activities that enhance the reputation of the individual and the college
7. Assumption of offices or administrative positions within professional societies
8. Performance as a department chair or director of a major program area
9. Student advisement activities which assist students in achieving their educational potential

No requirement is included or intended to the effect that an individual must address more than one item within this category. In particular, no special emphasis is placed on University committee work as opposed to other items listed above. Heavy concentration in a single area might be evaluated the same as moderate concentration in several. Quality and quantity of effort and the results obtained are the standards of measure.

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For candidates who are submitting evidence of administrative and/or professionally related service, it should be noted that the emphasis should be on the quality of the service and not on the level of the service. Active committee service which is of high quality, whether it is on the department, college or University level, or if it is outside of the University and related to the professional role of the candidate, should count toward advancement in rank. It shall be the responsibility of the candidate to provide evidence of successful administrative and/or professionally-related service. Therefore, it is recommended that ongoing evaluation be made concerning the candidate's service.

#### H. Standards of Evaluation

Positive evaluations should be based on evidence to support such an evaluation. Consequently, each candidate is responsible for maintaining a complete and up-to-date file. A file containing insufficient supportive evidence may be considered as grounds for a low rating.

The type of evidence in a file is also of concern. The more concrete the evidence, the more weight evaluators should give it. Thus, an expressed opinion that someone is an excellent teacher when not accompanied by any indication that an evaluation was actually conducted would not normally be weighted as heavily as the same recommendation from a formal evaluation. Individuals, departments or colleges that refuse to utilize evaluations which distinguish among faculty should realize that they are handicapping candidates. Listed in several of the categories are areas of endeavor which would normally be considered as evidence of achievement, but may not, in some instances, be regarded as satisfying criteria for advancement in rank. For example, consulting and work experience would usually be considered as beneficial activities. The burden of proof is on the candidate to justify that consulting and/or work experience is of positive benefit. Similarly, not all work beyond the attainment of necessary credentials is automatically of benefit to individuals in their jobs. Community service, if not professionally related, would not normally be considered. Neither committee membership nor administrative positions in and of themselves should be given much consideration. Performance within the position is what evaluators should consider. In all questionable cases, the burden of proof lies with the candidate.

To facilitate obtaining concrete evidence, it is stipulated that departments should complete, at least annually, teaching evaluations and include them, along with departmental college comparisons, in the candidate's file. It is further recommended that chairs of University committees submit annual reports so that individuals' contributions can be noted and placed in their files. The chair of the Faculty Senate shall evaluate the chairs of Senate committees, note their contributions, and place these evaluations in their files.

The performance of department chairs may be evaluated. Such evaluation would normally be made by the immediate superior of the individual but would not have to be restricted to that individual. Items that should be addressed are whether or not the candidate accomplished (and to what extent) one or more of the following:

1. Improved working conditions
2. Provided a stimulating intellectual climate
3. Procured and allocated resources in an adequate and just fashion
4. Completed routine duties and assignments

Some leeway is afforded in the final determination of the importance of many activities within individual colleges and departments. Each college and department should prepare, and have approved by the Faculty

Senate, a document further delineating what relative importance should be placed on items within a category. Such documents may be more stringent than the general requirements within this document but they may not be less. In particular, publication and research must be items of primary importance within the scholarship category. Other items may also be considered to be of primary importance but need not be.

Standards set by individual colleges and departments should conform to the following philosophy: each case is to be considered on its own merits, with quality and level of productivity being the major criteria for judging performance. It is generally understood that, lacking evidence to the contrary, achievements (speeches, publication, service, etc.) At the national level should be judged as being more important than that at the regional level and that participation at the regional level should be judged as being more important than that at the local level. Work at the University level is more important than at the college level and so forth.

Publications which are subject to formal acceptance processes and editorial review will normally be considered more favorably than those that are not. Likewise, publications arising from research will normally be considered more favorably than those which did not. Evaluations should take into account the quality of journals, the impact of articles or textbooks on the field, the length of the work and so forth.

In cases in which there is a particular benefit to the department derived from a candidate's having obtained additional credentials, such work will be judged positively. Some effort is expected in terms of maintenance. Therefore, judgments will be made as to whether or not such work is beyond maintenance. Furthermore, not all work serves to improve credentials to any great degree. In addition, judgments will be made as to the degree to which the University supported the attainment of improved or additional credentials. Work done entirely on one's own will be viewed more favorably than work supported in whole or in part by the University.

Courses or programs developed or revised by an individual or individuals will be evaluated in terms of the effort required and the benefit to the University. A useful course which is innovative in a field will be considered more favorably than courses having definite models at other institutions. Presentations of papers at scholarly meetings is encouraged and considered to be worthwhile. However, formal publication will normally be considered as being preferable.

Funded research/grants will be judged in terms of the worth of the project to the University or profession, the type of grant and so forth. Innovative projects that would not be funded except for the excellence of the proposal will be considered more favorably than solicited proposals for which funding is more or less automatic.

When making final evaluations for promotion, individuals and ranking tenure evaluation committees should address a candidate's performance throughout the probationary period. A candidate does not necessarily have to address each category within a specific channel each year. For example, one year a candidate might perform heavily in the administrative area and in another might engage mostly in teaching and research. Special attention should be given to improvements in performance. Candidates should exhibit the required levels of performance over a long enough period of time that it is reasonable to expect continued performance at or above such levels. However, performance during the entire probationary period, particularly during the early part, does not necessarily have to meet or exceed the designated performance levels.

## I. Descriptions and Clarifications of Ratings

### Unsatisfactory

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## Teaching

Candidates shall be rated unsatisfactory if they are consistently rated by students and peers as inadequate relative to other faculty members and/or make no effort to develop new materials, new methods or other innovative techniques to improve their teaching performance.

## Scholarship

Candidates shall be rated unsatisfactory if they have no publications and/or have made no visible effort to write for publication. A college may elect to substitute equivalent activities in lieu of regional or national refereed publications. No record of completing a formal education program or a work experience which would help the candidate keep current in the discipline would also be viewed negatively, as would no evidence of presenting papers, making speeches, developing courses and/or programs, or writing grants in the area of expertise.

## Administration and/or Professionally Related Service

Candidates shall be rated unsatisfactory in service if they unreasonably decline to participate on departmental, college, or University committees, task forces, or advisory groups when asked. Refusal to serve in any capacity in their professions and/or being passive in interest and action in any of the above shall also be viewed negatively.

Candidates shall be rated unsatisfactory in administration if they fail to perform routine duties in an acceptable manner and are consistently rated by their immediate superiors and subordinates as unsatisfactory.

## Satisfactory

### Teaching

Candidates shall be rated satisfactory if they are consistently rated by students and peers as satisfactory relative to other faculty members and provide evidence of having occasionally developed new materials, new methods or other innovative techniques to improve their teaching performance.

### Scholarship

Candidates may be rated satisfactory when they provide evidence of writing and/or publication. A college may elect to substitute equivalent activities in lieu of regional or national refereed publications. Evidence of candidates' completing some formal education and/or work experience which would support their keeping current in the discipline should be viewed as positive. Evidence of having presented papers, delivered speeches, written grant proposals, etc., shall be viewed positively. A positive rating in all of the indicated activities should not be necessary to receive a satisfactory rating in this area.

### Administration and/or Professionally Related Service

Candidates shall be rated satisfactory in service if they accept and perform in an acceptable manner those duties constituting an average share of the work load in the department, college, University or academic community.

Candidates shall be rated satisfactory in administration if they perform routine duties in an acceptable manner and are consistently rated satisfactory by their immediate superiors and subordinates.

## Good

### Teaching

Candidates shall be rated good if they are consistently rated by students and peers as good relative to other faculty members and provide evidence of having often developed new materials, new methods or other innovative techniques to improve their teaching performance.

### Scholarship

Candidates may be rated good if they provide evidence of a regional and/or national refereed publication since the date of their last promotion and evidence of a plan of continuing scholarly activity.

A college may elect to substitute an equivalent activity in lieu of a regional or national refereed publication. However, in the cases of equivalent activities, it will be the responsibility of the candidate, department and college to provide evidence that the particular activity is equivalent to a regional or national refereed publication.

### Administration and/or Professionally Related Service

Candidates shall be rated good in service if their leadership within the department, college, University or academic community is recognized as stronger than average or if their influence in the development and/or implementation of new curricula, new programs, improved operations or organizational changes is recognized as considerably above average.

Candidates shall be rated good in administration if they set ambitious goals and achieve many of them. Candidates should also be consistently rated as good by their immediate superiors and subordinates in improving environmental conditions, stimulating a positive intellectual climate and procuring and allocating resources competently.

## Excellent

### Teaching

Candidates shall be rated excellent if they are consistently rated as excellent by students and peers relative to other faculty members and provide evidence that they are continually developing new methods, new materials or other innovative techniques to improve their teaching performance.

### Scholarship

Candidates may be rated excellent if they provide evidence of more than one refereed publication at the regional and/or national levels since the date of their last promotion and evidence of a plan of continuing scholarly activity. A college may elect to substitute equivalent activities in lieu of regional or national refereed publications. However, in the case of equivalent activities, it will be the responsibility of the candidate, department and college to provide evidence that the particular activity is equivalent to regional or national refereed publications.

### Administration and/or Professionally Related Service

Candidates shall be rated excellent in service if they provide leadership within the department, college, University or academic community, on a major project, committee or activity in which their work significantly influenced development and/or implementation of new curricula, new programs improved operations or organizational changes. The candidate's being recognized locally, regionally and /or nationally for work in extra University activities usually serving in a working position of leadership in appropriate associations and organizations is evidence of significant service work in the academic community.

Candidates may be rated excellent in administration if they set ambitious goals and achieve most of them. Candidates should also consistently be rated excellent by their immediate superiors and subordinates in improving environmental conditions, stimulating a positive intellectual climate, procuring and allocating resources competently and facilitating the operation of the organization in setting up and achieving objectives.

**Appendix K – Graduation Requirements – BS in Accounting, MACC, & MTAX**

# Bachelor of Science in Accounting – Major Requirements

This information is for students declared in the 2017-2018 and succeeding catalogs

Prerequisites	Required Course	Course Title
<b>Liberal Support Curriculum (13)</b>		
	ENGL EN 1010 (3)	Introductory College Writing (“C” grade or higher required)
ENGL 1010	ENGL EN 2010 (3)	Intermediate College Writing (“C” grade or higher required)
	BTNY LS 1403 (3)	Environment Appreciation
MATH 1010 or MATH 1050 placement	MATH QL 1050 (4)	College Algebra (“C” grade or higher required)
<b>Business Foundations (BF) [Minimum of “C-” or higher &amp; 2.5 GPA] (16)</b>		
	ACTG 2010 (3)	Survey of Accounting I
ACTG 2010	ACTG 2020 (3)	Survey of Accounting II
MATH 1050	ECON 2010 (3)	Principles of Microeconomics
MATH 1050, ECON 2010	ECON 2020 (3)	Principles of Macroeconomics
	IST 2010 (1)	Business Computer Skills
MATH 1050	QUAN 2600 (3)	Business Statistics I
ENGL 2010 & MATH 1050 with “C” or higher, overall GPA of 2.5 or higher and Business Foundation GPA of 2.5 or higher. (To be taken concurrently with the final Business Foundations class.)	BSAD 2899 (0)	Business Foundations & Admission Assessment
<b>Business Core [Minimum of “C-” or higher] (34)</b>		
MATH 1050	QUAN 2400 (3)	Business Calculus
QUAN 2600	QUAN 3610 (3)	Business Statistics II
	BSAD 3200 (3)	Legal Environment of Business
BSAD 2899	BSAD 3330 (3)	Business Ethics & Environmental Responsibility
	BSAD 4620 (1)	Executive Lectures
BSAD 2899, BSAD 3200, FIN 3200, SCM 3050, MGMT 3010, NET 3250, MKTG 3010, Senior Standing	BSAD 4780 (3)	Strategic Management ( <i>GSBE Capstone – take last semester</i> )
BSAD 2899, ACTG 3120	ACTG 4140 (3)*	International Course: Accounting for Global & Complex Entities
BSAD 2899, QUAN 3610	FIN 3200 (3)	Financial Management
	MGMT 3010 (3)	Organizational Behavior & Management
QUAN 2600	SCM 3050 (3)	Operations & Supply Chain Management
	MKTG 3010 (3)	Marketing Concepts & Practices
IST 2010	IST 2020 (3)	Introduction to Information Systems (formerly IST 3110)
ENGL 2010	MGMT 3200 (3) or NET 3250 (3) or ENGL 3100 (3)	Managerial Communications Business Communication Professional and Technical Writing *students may also take ENGL 3810 Business, Economics and Lit
<b>Major Required Courses [Minimum of “C-” or higher] (30)</b>		
ACTG 2020	ACTG 3110 (3)	Intermediate Financial Accounting I
BSAD 2899, ACTG 3110	ACTG 3120 (3)	Intermediate Financial Accounting II
BSAD 2899, ACTG 2020	ACTG 3300 (3)	Cost Accounting
ACTG 2020	ACTG 3400 (3)	Taxation of Individuals
BSAD 2899, ACTG 3110	ACTG 3750 (3)	Accounting & Information Systems
BSAD 2899, ACTG 3120 (can be taken concurrently)	ACTG 4510 (3)	Auditing
BSAD 2899, ACTG 3120	ACTG 4140 (3)*	Accounting for Global & Complex Entities
BSAD 2899, ACTG 3400	ACTG 4440 (3)	Taxation of Business Entities
BSAD 2899, BSAD 3200	BSAD 4210 (3)	Survey of Business Law
	COMM 1020 OR COMM 2110 (3)	Principles of Public Speaking or Interpersonal & Small Group Communication

\* ACTG 4140 satisfies the International Course requirement under the Business Core as well as the Major Required Course requirement.

## Critical Paths:

MATH 0950 → MATH 0990 → MATH 1010 → MATH 1050 → QUAN 2600 → QUAN 3610 → FIN 3200 → BSAD 4780  
ACTG 2010 → ACTG 2020 → ACTG 3110 → ACTG 3120

\* **Note:** Critical Paths indicate courses that have prerequisites that force the sequence to take several semesters to finish. In order to stay on track for graduation, classes within the sequence should be taken at the earliest point possible.

**All Math and Goddard School courses expire after 10 years from the date of completion.**

*For advising, please contact the Goddard School Advising Center at 801-626-6534 or email  
advisebusiness@weber.edu*



## School of Accounting & Taxation Suggested Degree Map – MATH 1050 Placement – 2017-2018 and succeeding catalogs

Diversity Complete \_\_\_\_\_

<b>Freshman</b>		<b>Freshman</b>	
Complete MATH 1050 and ENGL 1010 with “C” grade or higher Complete IST 2010 with a “CR” grade Maintain overall GPA of a 2.5 or higher		Complete ENGL 2010 with “C” grade or higher Maintain overall and major GPA of a 2.5 or higher	
ENGL EN 1010 Introductory College Writing	3	ENGL EN 2010 Intermediate College Writing	3
MATH QL 1050 College Algebra	4	QUAN 2400 Business Calculus	3
American Institutions (AI)	3	Physical Science (PS)	3
BTNY LS 1403 Environment Appreciation	3	Social Science (SS)/(DV)**	3
IST 2010 Business Computer Skills (BF)	1	COMM 1020 Principles of Public Speaking or COMM 2110 Interpersonal & Small Group Communication (HU)	3
LIBS/BSAD 2704 Info Resources Bus Disciplines*	1		
<b>Total Credits</b>	<b>15</b>	<b>Total Credits</b>	<b>15</b>
<b>Sophomore</b>		<b>Sophomore</b>	
Complete ECON 2010, QUAN 2600, and ACTG 2010 with “C-” grade or higher Maintain overall and major GPA of a 2.5 or higher		Complete ECON 2020 and ACTG 2020 with a “C-” or higher and “CR” in BSAD 2899 Complete QUAN 3610 with a “C-” grade or higher Maintain overall and major GPA of a 2.5 or higher Apply for graduation for AS in Business & Economics	
ECON SS 2010 Principles of Microeconomics (BF)	3	ECON SS 2020 Principles of Macroeconomics (BF)	3
QUAN 2600 Business Statistics I (BF)	3	ACTG 2020 Survey of Accounting II (BF)	3
ACTG 2010 Survey of Accounting I (BF)	3	BSAD 2899 Business Foundations & Admission Assessment	0
Creative Arts (CA)/(DV)**	3	Humanities (HU) or Creative Arts (CA)/(DV)**	3
Physical Science (PS) or Life Science (LS)/(DV)**	3	QUAN 3610 Business Statistics II	3
		IST 2020 Introduction to Information Systems (formerly IST 3110)	3
<b>Total Credits</b>	<b>15</b>	<b>Total Credits</b>	<b>15</b>
<b>Junior</b>		<b>Junior</b>	
Complete ACTG 3110 with a “C-” grade or higher Maintain overall and major GPA of a 2.5 or higher Meet with Career Center		Complete ACTG 3120 with a “C-” grade or higher Maintain overall and major GPA of a 2.5 or higher Attend Graduate Seminar in the Summer before graduation and open file	
ACTG 3110 Intermediate Financial Accounting I	3	ACTG 3120 Intermediate Financial Accounting II	3
ACTG 3400 Taxation of Individuals	3	ACTG 3300 Cost Accounting	3
Business Comm requirement - MGMT 3200, NET 3250 or ENGL 3100	3	MGMT 3010 Organizational Behavior & Management	3
BSAD 3200 Legal Environment of Business	3	FIN 3200 Financial Management	3
SCM 3050 Operations and Supply Chain Management	3	BSAD 3330 Business Ethics & Environmental Responsibility	3
<b>Total Credits</b>	<b>15</b>	<b>Total Credits</b>	<b>15</b>
<b>Senior</b>		<b>Senior</b>	
Make sure that all requirements for BSAD 4780 are completed with “C-” or higher Maintain overall and major GPA of a 2.5 or higher		Meet with Advising Center to review elective credit hours and graduation clearance Maintain overall and major GPA of a 2.5 or higher Apply for graduation for BS in ACTG through your portal	
ACTG 3750 Accounting & Information Systems	3	ACTG 4140 Accounting for Global & Complex Entities	3
ACTG 4510 Auditing	3	BSAD 4780 Strategic Management	3
ACTG 4440 Taxation of Business Entities	3	BSAD 4620 Executive Lectures	1
MKTG 3010 Marketing Concepts & Practices	3	Additional Elective Hours	8
BSAD 4210 Survey of Business Law	3		
<b>Total Credits</b>	<b>15</b>	<b>Total Credits</b>	<b>15</b>
		<b>Total Bachelor Credits</b>	<b>120</b>

\*LIBS/BSAD 2704 = University Computer Information Literacy (CIL) Requirement. WEB 1504 (.5 cr) or LIBS 1704 (1 cr) may also be used to complete the requirement.

\*\*All Degrees require 3 credit hours of Diversity (DV) Credit. See the current *General Education Course List* for suggested DV courses that will also fill SS/HU/CA/LS General Education Requirements.

● Indicates milestones that must be completed in that semester in order to stay on track for graduation.



**WEBER STATE  
UNIVERSITY**

Goddard School  
of Business & Economics

# MASTER OF ACCOUNTING



## Why choose the Master of Accounting program at WSU?

All courses are offered late afternoons and evenings at our convenient WSU Davis campus in Layton.

Earning a MAcc degree gives you better accounting and management career opportunities and satisfies the education requirements of the Utah Certified Public Accountant Licensing Act to sit for the CPA exam. Many of today's accountants use their MAcc degrees to work as vice presidents, CEOs and CFOs in today's business world.

### APPLICATION REQUIREMENTS

1. MAcc application (online at [weber.edu/macc](http://weber.edu/macc))
2. MAcc application fee: \$60 U.S. Residents  
\$95 International Students
3. GMAT test (average score is approximately 580)
4. Current resume
5. A four-year Bachelor's degree (average GPA is approximately 3.5). If the major is not Accounting see leveling course section below.
6. For non-accounting WSU students and all other schools:
  - Two letters of recommendation
  - Official transcripts for all college level work

#### Application Deadlines:

Fall entrance: Aug. 1 (\*April 1)  
Spring entrance: Dec. 1 (\*Nov. 1)  
Summer entrance: April 1 (\* April 1)

\*To be considered for a scholarship the application must be complete and all documents received by the date in parentheses. For priority scholarship consideration, Fall applications must be in by April 1. There will be a 2nd round of Fall scholarships awarded for applications received by July 1.

### LEVELING COURSES

Students with a non-accounting Bachelor's degree may be required to take the following undergraduate courses. For questions concerning course equivalents from other universities, please contact the School of Accounting & Taxation.

- |                         |                              |
|-------------------------|------------------------------|
| • College Algebra       | • Intermediate Accounting I  |
| • Business Law          | • Intermediate Accounting II |
| • Business Stats I      | • Cost Accounting            |
| • Microeconomics        | • Individual Taxation        |
| • Macroeconomics        | • Accounting Info. Systems   |
| • Financial Accounting  | • Audit                      |
| • Managerial Accounting | • Global & Complex Entities  |

### PROGRAM REQUIREMENTS 30 CREDITS TOTAL

F=Fall, S=Spring, Su=Summer  
all classes are 3 credits

#### Required Courses – 18 credits

MACC 6120	Financial Accounting & Reporting (S, Su)
MACC 6130	Government & Non-Profit Accounting (F)
MACC 6160	Financial Statement Analysis (S)
MACC 6330	Strategic Management Accounting (S)
MACC 6560	Advanced Auditing & Assurance Services (F)
MACC 6610	Advanced Accounting Information Systems (F)

#### Electives – 12 credits

One elective required from the following:

MTAX 6400	Tax Research & Communication (S, Su)
MTAX 6405	Accounting for Income Taxes (F)
MTAX 6430	Advanced Individual Taxation (F, Su)
MTAX 6435	State & Local Tax/Federal Tax Practice (F)
MTAX 6460	Advanced Corporate Taxation (S, Su)
MTAX 6470	Advanced Partnership Taxation (F, Su)

Three electives required from MAcc, MTax or approved MBA courses below:

MACC 6310	Advanced Cost Accounting
MACC 6570	Information Systems Auditing
MACC 6580	Internal Auditing (S)
MTAX 6400	Tax Research & Communication (S, Su)
MTAX 6405	Accounting for Income Taxes (F)
MTAX 6410	International Taxation (S)
MTAX 6430	Advanced Individual Taxation (F, Su)
MTAX 6435	State & Local Tax/Federal Tax Practice (F)
MTAX 6445	Gifts, Estates, Trusts & Exempt Organizations
MTAX 6450	Real Estate Taxation
MTAX 6460	Advanced Corporate Taxation (S, Su)
MTAX 6470	Advanced Partnership Taxation (F, Su)
MTAX 6480	Retirement Planning & Employee Benefits (S)
MTAX 6490	Mergers, Acquisitions & Consolidations (Su) (MTax 6460 recommended prior)
MBA 6310	Information Technology in the Enterprise
MBA 6530	E-Business
MBA 6540	Negotiations
MBA 6580	Project Management
MBA 6630	Networking & Information Systems
MBA 6640	Information Assurance in the Enterprise

Updated 2/17



**WEBER STATE  
UNIVERSITY**

Goddard School  
of Business & Economics

# MASTER OF TAXATION



## WHY CHOOSE THE MASTER OF TAXATION PROGRAM AT WSU?

The WSU program is the only AACSB accredited MTax degree in Utah. All courses are offered late afternoons and evenings at our convenient WSU Davis campus in Layton.

This unique degree affords students the opportunity to obtain taxation, accounting and analytical skills that apply to a variety of tax and accounting professions as well as government careers specific to the U.S. taxation system.

### APPLICATION REQUIREMENTS

1. MTax application (online at [weber.edu/mtax](http://weber.edu/mtax))
2. MAcc application fee: \$60 U.S. Residents  
\$95 International Students
3. GMAT test (average score is approximately 580)
4. Current resume
5. A four-year Bachelor's degree (average GPA is approximately 3.5). If the major is not Accounting see leveling course section below.

6. For non-accounting WSU students and all other schools:
  - Two letters of recommendation
  - Official transcripts for all college level work

#### Application Deadlines:

Fall entrance: Aug. 1 (\*April 1)  
Spring entrance: Dec. 1 (\*Nov. 1)  
Summer entrance: April 1 (\*April 1)

\*To be considered for a scholarship the application must be complete, and all documents received by the date in parentheses. For priority scholarship consideration, Fall applications must be in by April 1. There will be a 2nd round of Fall scholarships awarded for applications received by July 1.

### LEVELING COURSES

Students with a non-accounting Bachelor's degree may be required to take the following undergraduate courses. For questions concerning course equivalents from other universities, please contact the School of Accounting & Taxation.

◀ College Algebra	◀ Intermediate Accounting I
◀ Business Law	◀ Intermediate Accounting II
◀ Business Stats I	◀ Cost Accounting
◀ Microeconomics	◀ Individual Taxation
◀ Macroeconomics	◀ Accounting Information Systems
◀ Financial Accounting	◀ Audit
◀ Managerial Accounting	◀ Global & Complex Entities

### PROGRAM REQUIREMENTS 30 CREDITS TOTAL

F=Fall, S=Spring, Su=Summer  
all classes are 3 credits

#### Required Courses – 18 credits

MTAX 6400	Tax Research & Communication (S, Su)
MTAX 6405	Accounting for Income Taxes (F)
MTAX 6430	Advanced Individual Taxation (F, Su)
MTAX 6435	State & Local Tax/Federal Tax Practice (F)
MTAX 6460	Advanced Corporate Taxation (S, Su)
MTAX 6470	Advanced Partnership Taxation (F, Su)

#### Electives – 12 credits

One elective required from the following:

MTAX 6410	International Taxation (S)
MTAX 6445	Gifts, Estates, Trusts & Exempt Organizations
MTAX 6450	Real Estate Taxation
MTAX 6480	Retirement Planning & Employee Benefits (S)
MTAX 6490	Mergers, Acquisitions & Consolidations (Su)

One MAcc elective required, and two electives required from MAcc, MTax or approved MBA courses below:

MACC 6120	Financial Accounting & Reporting (S, Su)
MACC 6130	Government & Non-Profit Accounting (F)
MACC 6160	Financial Statement Analysis (S)
MACC 6310	Advanced Cost Accounting
MACC 6330	Strategic Management Accounting (S)
MACC 6560	Advanced Auditing & Assurance Services (F)
MACC 6570	Information Systems Auditing
MACC 6580	Internal Auditing (S)
MACC 6610	Advanced Accounting Info. Systems (F)

MTAX 6410	International Taxation (S)
MTAX 6445	Gifts, Estates, Trusts & Exempt Organizations (S)
MTAX 6450	Real Estate Taxation
MTAX 6480	Retirement Planning & Employee Benefits (S)
MTAX 6490	Mergers, Acquisitions & Consolidations (Su)
(MTax 6460 recommended prior)	

MBA 6310	Information Technology in the Enterprise
MBA 6530	E-Business
MBA 6540	Negotiations
MBA 6580	Project Management
MBA 6630	Networking & Information Systems
MBA 6640	Information Assurance in the Enterprise

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