

CIR School Report (Accounting)

***Wright State University
Raj Soin College of Business***

Submitted: December 2015

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1. Innovation, Impact, and Engagement

A. Engagement

- The Wright State chapter of Beta Alpha Psi averaged annually over 1100 hours of service work over the last five years.
- The John Talbott Accounting Leadership Program has an annual community service event organized by the sophomore class of students in the program.
- The Department of Accountancy and Beta Alpha Psi host a Fall Social every September which brings accounting students, accounting professionals, and accounting faculty together in a networking activity.
- John Cook is a member of the Dayton Bar Association's Business Law and Taxation Committee.
- John Cook in 2014 was awarded the Raj Soin College of Business Outstanding Teacher in the Department of Accountancy.
- John Cook in 2011 along with a faculty member from the University of Dayton presented a technical discussion of the charitable contribution deduction to the Dayton Association of Tax Professionals.
- Dave Bukovinsky is a reviewer for the American Accounting Association's Ohio Regional Meeting.
- Maggie Houston was appointed by the Governor of the State of Ohio to serve on the Accountancy Board of Ohio. She recently completed a 7-year term. She was Vice-Chair in 2011 and Chair in 2012.
- Maggie Houston is a member of the Ohio Society of CPAs and is Trustee of its Educational Foundation and Chair of its Program Committee.
- Maggie Houston serves on the CPA Exam and Administration Committee and the Nominating Task Force of the National Association of State Boards of Accountancy.
- Maggie Houston is advisor to the Ohio Society of CPAs Campus Student Ambassador at Wright State University.
- Maggie Houston was appointed Honorary Commander paired with the 88th Comptroller Squadron at Wright Patterson Air Force Base.
- Maggie Houston regularly attends monthly meetings of the Dayton Chapter of the Institute of Management Accountants.
- Maggie Houston is a member of the finance committee of the not-for-profit Artemis Center in Dayton, Ohio.
- Maggie Houston was recognized as Outstanding Teacher in the Raj Soin College of Business in 2013.
- Susan Lightle is Coordinator and Moderator of the Cincinnati/Dayton Area Internal Audit Directors' Roundtable.

- Susan Lightle is a reviewer for the American Accounting Association's Ohio Regional Meeting.
- Kevin Brown is a participant in the Cincinnati/Dayton Area Internal Audit Directors' Roundtable.
- Kevin Brown is Coordinator of the Auditing section of the Ohio Region of the American Accounting Association in 2011 and 2012.
- Kevin Brown is Chair of the Student Manuscript Competition of the American Accounting Association's Ohio Regional meeting for 2012 and 2013.
- Kathryn Easterday was a reviewer, moderator, and discussant at the 2014 American Accounting Association Annual meeting.
- Hans Sprohge is a member of the Board of Advisers of Environmental Taxation Worldwide.
- Hans Sprohge is a member of the Education Services Advisory Council of the Ohio Society of CPAs.
- Hans Sprohge is a member of the Ohio Society of CPAs Dayton Accounting Show Advisory Committee.
- Sue Terzian is a member of the Dayton Chapter of the IMA Board of Directors. In 2011 she was Assistant Treasurer. In 2012-13 she was Treasurer. In 2013 she was CPE Coordinator. She is Student Activities Coordinator for Wright State. In 2014 she was named IMA Dayton Chapter Member of the Year.
- Sue Terzian is the Faculty Advisor to the Miami Valley Student Chapter of the IMA.
- Tom Hazelbaker serves on the Ohio Society of CPAs Foundation Board.
- Tom Hazelbaker is Director of the Middletown Rotary Club Foundation.
- Tom Hazelbaker serves on the Middletown Community Foundation's Development Fund Committee.
- In 2013, Tom Hazelbaker worked with the city manager of Dayton and other local city managers, finance directors, et al to facilitate the coordination of municipal tax reform for Ohio.
- Tom Hazelbaker provides professional tax services for various clients including Speaker of the U. S. House of Representatives, John Boehner, and Cincinnati Bengals head coach, Marvin Lewis.
- In 2015, Jim Greenspan made a presentation and was featured speaker at the January meeting of the Dayton chapter of the IMA.
- Jim Greenspan was a panel member for a session on "Student Dishonesty and Cheating" at the 2014 American Accounting Association Ohio Regional Meeting.
- Jim Greenspan annually meets with accounting chairs from other Ohio universities at least once a year at the offices of the Ohio Society of CPAs and also meets with the Executive Director of the Ohio Society of CPAs at the same time.

B. Innovation

- A number of John Talbott Accounting Leadership Program students have gone back either to their own high school or other high schools to promote careers in accounting.
- Students in the M. Acc. program have a required Capstone course taught by Susan Lightle that is a hands-on audit related project involving a not-for-profit or local government entity. Graduate accounting students work in teams ranging in size from 3-5 on projects for local school districts and community organizations using audit-related skills learned throughout the curriculum.
- The Department of Accountancy works with the Ohio Society of CPAs in supporting a Student Ambassador on campus. The student is sponsored by the Ohio Society of CPAs and is provided a budget by them. Working with the Department of Accountancy, the Ambassador promotes accounting on campus through formal and informal programs as well as off-campus with high schools.
- The Department of Accountancy works with the Student Ambassador to host a Principles of Accounting recognition event where top students in the principles courses are recognized. In addition to being recognized, students at the event learn about accounting career options and interact with accounting faculty and other accounting students.

C. Impact

- In 2014 Wright State graduate students taking the CPA exam for the first time had a pass rate of 88.9% which was best in Ohio and 9th best in the country.
- In 2014 Wright State undergraduate students taking the CPA exam for the first time had a pass rate of 61% which was 8 points above the national average.
- The BSB accounting program at Wright State was ranked #15 and #10 respectively in 2013 and 2014 in *The Public Accounting Report* among schools with a similar number of accounting faculty.
- The M. Acc. program at Wright State was ranked #16 and #18 respectively in 2013 and 2014 in *The Public Accounting Report* among schools with a similar number of accounting faculty.
- Kevin Brown and M. Acc. student Jill Cadotte co-authored a paper presented at the American Accounting Association (AAA) Ohio Region meeting in 2012.
- Kevin Brown and BSB student Brandon Yanak presented a paper at the Ohio AAA meeting in 2015 from Brandon Yanak's Honors project.
- M. Acc. student Chelsey Brown finished second in the 2015 AAA Ohio Region Graduate Student manuscript competition.
- Professor Dave Bukovinsky has been advisor to the accounting student teams that have advanced to the finals of the IMA National Student Case Competition in 2011, 2012, 2013, and 2014.

- Professor Dave Bukovinsky has been advisor to the student teams that have participated in the Deloitte Battle of Ohio from 2012-2014.
- In March, 2015 Tom Hazelbaker testified before the State of Ohio House Finance Committee regarding the Ohio Society of CPAs position on the Governor's budget.
- In *The Dayton Business Journal's* list of largest accounting firms in the Dayton area, Wright State accounting alumni are partners in 18 of the 20 largest accounting firms.
- The public accounting firm of Flagel, Huber, Flagel has 12 partners in their office and six of them are Wright State alums.
- Of the 48 CPAs in the offices of RSM/McGladrey in the Dayton region, 54% are Wright State alums.
- Of the 33 CPAs in the offices of Brady Ware in the Dayton region, 33% are Wright State alums.
- Ricki Hernandez, Florencia Calo, and Jean Bertand Kalima attended the ASCEND conference in Columbus sponsored by the OSCPA in May 2015. It targets promising minority students.
- Garrett Hudson was named Wright State University Presidential Scholar for the 2015-16 academic year.
- Megan Fullwiler was recipient of the PCAOB Scholarship for 2015-16 academic year.
- The Ohio Society of CPAs published an article in a publication targeting college and high school students on BSB accounting student Brandon Yanak.
- The Wright State chapter of Beta Alpha Psi finished in 3rd place in the Ernst & Young Inclusive Leadership Challenge in 2014.

2. Situational Analysis

A. Historical, National, Local and Other Factors Shaping the Mission and Operations

Wright State University was created in 1967 as an independent public university in the state of Ohio. It achieved its independent status after starting three years earlier as a Dayton area campus for both Ohio State University and Miami University. Filling an area of need as an affordable public university, enrollment has grown over time, and prior to Fall 2015 had a total of 18,059. Although initially a commuter university, Wright State has transformed itself as it now has over 2500 (approximately 14.1%) students living in on-campus housing and a significant number of students living in close proximity to the university in private housing.

The Department of Accountancy is housed in the Raj Sooin College of Business (“The College”). The College initially began as a Division of Business and later became a separate College of Business and Administration in 1972. The AACSB initially accredited the undergraduate program in 1974 with the graduate programs receiving initial accreditation in 1980.

AACSB accounting accreditation was initially awarded in 1990. At that time the Department of Accountancy offered only a Bachelor of Science degree in Business with a major in accountancy (BSB). The Department began offering the Master of Accountancy (M. Acc.) degree in 1998 in response to changing requirements for eligibility to take the CPA exam in the state of Ohio that would begin in 2000. AACSB accreditation was reaffirmed in 2000 and 2010 covering both the BSB and M. Acc.

Wright State University is a regional public university with a very short history. The university’s mission is to transform the lives of our students and the communities we serve. We will:

- Build a solid foundation for student success at all levels through high-quality, innovative programs
- Conduct scholarly research and creative endeavors that impact quality of life
- Engage in meaningful community service
- Drive the economic revitalization of our region and our state and empower all of our students, faculty, staff, and alumni to develop professionally, intellectually, and personally.

Consistent with the university mission, the mission of the Department of Accountancy at Wright State University is to serve the Greater Miami Valley and the State of Ohio by providing qualified students with quality educational

programs leading to a Bachelor of Science in Business Degree with a major in Accountancy or a Master of Accountancy Degree.

The undergraduate program prepares students for accounting careers in industry, government, and other organizations. The graduate program builds on the undergraduate program to provide students a broader set of competencies designed to facilitate success in professional accounting careers and to qualify graduates to sit for the Uniform CPA Examination in the State of Ohio.

The Department of Accountancy designs the curriculum to foster the skills necessary for career development and lifelong learning in a rapidly changing global environment.

To achieve our mission, we strive to create a learning environment that:

- Emphasizes teaching as our primary mission
- Recognizes the value of all types of scholarship while emphasizing instructional and applied research as central to our Department's mission
- Builds the knowledge and application of information technologies
- Creates partnerships that will integrate theory and practice into the curriculum and promote interaction with the external accounting and business community
- Recognizes the need to continuously review and improve our programs and to provide service to the College and University

The University has become a focal point of the community in Dayton and the surrounding region. With its affordable tuition, Wright State has become a popular choice for both middle class and lower income families in the region. It has also been an attractive destination for students who are trying to obtain a college degree part-time while working full-time and raising a family. Approximately 78 percent of the students are from Southwest Ohio. The University has a philosophy of inclusion and the admission process to the University accordingly is considered non-selective. Consequently, most students who are admitted to the University are initially placed in University College. During their first year of college they typically go through a program called the First Year Experience which is designed to help ease the transition to college and at the same time begin to fill-in gaps that may exist from their secondary education. After completing 30 semester credit hours of college work, students are eligible to be admitted to the College if they have earned a minimum GPA of 2.5.

B. Advantages and Disadvantages in Reputation, Resources, Sponsors and Supporters

Wright State University is only 48 years old. It does not have the generations of alumni families attending the university that many older universities enjoy. Wright State's alumni network is not as large or as entrenched in different parts of the business community as other universities. In addition, the University's policy of inclusion can sometimes create a false impression of the level of academic rigor expected of students at the University.

On the other hand, these disadvantages are more than offset by many advantages. One overriding advantage is that Wright State has a growing number of alumni in the Dayton area. Wright State is the largest provider of four-year undergraduate, graduate, and professional education in the region. Although other universities may have a larger number of alumni in the area, the rate of annual growth of Wright State alumni in the area is higher and the differences in number of area alumni are diminishing in Wright State's favor.

Another advantage is that the Wright State University Department of Accountancy has a reputation as a high-quality accounting program with a strong regional reputation combined with various national achievements. Students graduating from the Department of Accountancy are in high demand for professional positions in Big 4 accounting firms, other international accounting firms, regional accounting firms, industry, and government. In many public accounting offices in the Dayton area, Wright State is the dominant alumni group.

In industry, Wright State accounting alumni have also been very successful. Premier Health, CareSource, NewPage, Speedway, Teradata, and LexisNexis all have Wright State accounting alumni in senior level positions.

These many successes have significantly enhanced the reputation of the Department of Accountancy in the Dayton business community and have helped to develop a strong sense of loyalty and identification among Wright State Accountancy alumni.

C. Internal, Environmental, and Competitive Forces that Challenge the Future

At the undergraduate level for students attending college directly after high school, the Department of Accountancy finds itself primarily competing with the University of Cincinnati, Miami University, Ohio University, and Ohio State University. At the graduate level, the University of Cincinnati, and to a lesser extent Ohio State University, Miami University, and the University of Dayton are the chief competitors. Wright State has the advantage of having the lowest tuition among its competitors. Additionally, the University has seen increases in the number of students coming from outside of the Dayton region. The Department's strong reputation has helped it attract students from the northern Cincinnati suburbs as well as a growing number of students from the northern and eastern part of the state.

Competitors have the advantage of name recognition, legacy, and tradition. Wright State has one of the lowest tuition rates among four-year public universities in Ohio. This fact along with the Department of Accountancy's strong reputation helps offset those disadvantages. In addition, the Department has maintained an extremely high level of course coverage by full-time faculty while maintaining manageable class sizes. The Department provides students with a great deal of one-on-one contact with its faculty and provides many opportunities for students to interact with professionals. The Department has enlisted the assistance of its Advisory Board to send letters to prospective accounting students extolling the virtues of the program. Lastly, in fall 2006 the Department initiated an Accounting Leadership Program (ALP). Later renamed the John Talbott Accounting Leadership Program, this program was designed to attract higher profile students to the Wright State Department of Accountancy who may not ordinarily attend the University. This program has brought in on average about 15 additional accountancy students each year since 2006.

Wright State is at a disadvantage with respect to its competitors regarding campus life and the type of attachment students develop to a university when they are more actively involved with campus activities. The Department of Accountancy has worked hard at setting up different plans to get accountancy majors more involved in activities associated with both the Department and the University. For example, the Department hosts a Senior Send-off for its graduating seniors and graduating M. Acc. students at the end of the spring semester. We engage the students by having Food for Finals where we bring in sandwiches, pizza, snacks, etc. during finals week. Accounting students can come to the Department's conference room and get some lunch when taking a break from studying during finals.

The economic problems over the last 12 years have had a significant impact on the Dayton area. Large manufacturing companies like NCR, Mead, and GM have relocated elsewhere. PricewaterhouseCoopers and Ernst & Young closed their Dayton offices as well. In placing students, we have to work with a number of small companies and regional and small accounting firms. We are very successful in doing this, but it takes considerably more time without the economic support one receives from international accounting firms or Fortune 500 companies.

Additionally, many students come from small rural areas and are reluctant to relocate from the area for better job opportunities in Cincinnati, Columbus, or Indianapolis. The Department of Accountancy tries to offset this problem by getting students involved in either national competitions or national and regional activities. Our students are encouraged to participate in out of town conferences and are funded to attend. Aside from the academic side of the competition, the trip outside of the area exposes our students to areas outside of the greater Dayton region, and perhaps reduces some of the reluctance to relocate to other areas to pursue professional careers.

The economic problem has negatively impacted demographics in Ohio. The state population has remained flat. The Dayton area has seen population declines. Recruiting viable accounting students is an increasing challenge when

formidable nearby competitors such as Miami and Ohio State also seek to grow their student populations.

The difficulty in recruiting Academically Qualified (AQ) faculty is one additional challenge. The shortage of terminally qualified accounting faculty is no secret to accounting programs across the country. The loss of industry in the Dayton area makes it difficult for the spouses of potential faculty candidates to find career employment and this exacerbates our hiring problem. Nonetheless, we believe that the Departmental mission and environment we have created is a very appealing one for potential faculty candidates. In addition, the active involvement of both our faculty and alumni in the business community enables us to leverage our contacts who can actively assist the spouses of faculty candidates in searching for career opportunities in the Dayton area.

D. Opportunities for Enhancing Degree Offerings

The Department of Accountancy has been seeing an increase in students coming from the Cincinnati, Columbus, and northern Ohio regions. With our efforts to expose our students to other areas of the state, we have also seen an increasing number of our students taking positions in Cincinnati and Columbus. As that success continues, we are optimistic that we can increase our footprint in these areas and enhance our program accordingly. We are also looking to improve our relationships with regional community colleges so that both accounting students as well as accounting faculty at those institutions favor Wright State as the best choice for completing a four-year degree.

E. Degree Programs Included in the Review

The Department of Accountancy offers a BSB degree and M. Acc. degree. Both programs are oriented towards professional careers in accounting. The undergraduate program is primarily aimed at providing strong technical content to students as they embark on either professional careers in accounting or further graduate work. The M. Acc. program builds upon the technical content obtained by students in their undergraduate program by providing additional technical content that will enhance their likelihood of success in passing the CPA exam. Additionally, the M. Acc. program places a strong emphasis on developing skills that will enable students to transition into becoming competent and successful professionals upon graduation. Exhibit 1 presents the number of accounting degrees granted at both the undergraduate and graduate levels for the last five academic years (Fall through Summer).

Exhibit 1: Accounting Degrees Awarded

	2010-11*	2011-12*	2012-13	2013-14	2014-15
BSB	127	125	104	96	81
M. Acc.	20	12	15	17	18

* Quarter calendar until Fall 2012

3. Progress Update on Concerns from Previous Review

From the previous review the following was in the last AACSB accreditation review official correspondence.

The change to the semester system in 2012 will require a re-evaluation of the curriculum in the BSB and Masters in Accountancy programs. The Department should take this opportunity to improve its assurance of learning process. In the view of the Team, the current processes are at an intermediate stage of development and may be improved. (Standards 37, 39, 41, 42: Assurance of Learning) In particular, the Team recommends the Department consider the following:

- a. *Evaluate the learning goals and their role in determining learning objectives. The continued involvement of stakeholders in this process is important.*
- b. *Provide greater detail of student learning outcomes by reporting the proportions of students falling within varying categories of performance (excellent, satisfactory, unsatisfactory).*
- c. *Better articulate how the assurance of learning process supports the mission of each program.*

In response to this recommendation the Department of Accountancy revised its Assurance of Learning process including its goals and objectives. With input from the Department's Advisory Board, the accounting faculty established a new set of Learning Goals and Objectives for both the BSB and M. Acc. programs. The Department maintained its previous process until the 2012-13 academic year when the academic calendar switched from quarters to semesters, and the curriculum changed with it. As per the AACSB review committee's recommendation, measurements from the revised process are now reported in proportions of students falling within various categories, and we believe the alignment with both the BSB and M. Acc. programs are better explained.

Appendix A has the revised Learning Goals and Objectives. Section 6 of this report provides greater detail on the assurance of learning process and results.

4. Mission Statement and Summary of Strategic Plan or Framework:

Provide the mission statement of the accounting academic unit and the supporting major components of the strategic plan or framework (expected outcomes, strategies, etc.). If the mission statement and supporting strategic management plan have changed, provide factors influencing the changes. Based on the mission and supporting plan, identify the elements of the plan that document the accounting academic unit's distinctive features, focus areas or priorities. Identify innovative actions, strategies, programs, and/or outcomes along with substantive impacts of the accounting academic unit's mission-focused activities.

Mission

The mission of the Department of Accountancy at Wright State University is to serve the Greater Miami Valley and the State of Ohio by providing qualified students with quality educational programs leading to a Bachelor of Science in Business Degree with a major in Accountancy or a Master of Accountancy Degree.

The undergraduate program prepares students for accounting careers in industry, government and other organizations. The graduate program builds on the undergraduate program to provide students a broader set of competencies designed to facilitate success in professional accounting careers and to qualify graduates to sit for the Uniform CPA Examination in the State of Ohio.

The Department of Accountancy designs the curriculum to foster the skills necessary for career development and lifelong learning in a rapidly changing global environment.

To achieve our mission, we strive to create a learning environment that:

- Emphasizes teaching as our primary mission
- Recognizes the value of all types of scholarship while emphasizing instructional and applied research as central to our Department's mission
- Builds the knowledge and application of information technologies
- Creates partnerships that will integrate theory and practice into the curriculum and promote interaction with the external accounting and business community
- Recognizes the need to continuously review and improve our programs and to provide service to the College and University

The mission statement of the Department of Accountancy has not changed. The faculty of the Department reviewed the mission statement and determined that the mission statement continues to represent the Department's goals and are consistent with both the College and University mission statements (see [Appendix B](#) for both

the University and College mission statements). However, the Department did implement a new five-year strategic plan in 2014 with the following goals:

1. Increase the number of Accountancy majors.
2. Improve the placement of our Accountancy majors.
3. Improve the visibility of the Accountancy programs.
4. Increase opportunities for students to broaden their experiences.
5. Continuously improve the excellence of the curriculum.
6. Improve the collection of data by the Department to improve decision-making.

The entire Department of Accountancy 5-year strategic plan is available in **Appendix C**.

The first goal is unchanged from the previous strategic plan. The previous strategic plan saw a steady increase of accounting which roughly saw a 35% increase of undergraduate accounting majors and the establishment and maturation of the Masters of Accountancy (M. Acc.) program.

The second, third, and fourth goals are interrelated. The motivation for these goals stems from the effects of the recent economic recession on the Dayton area. Large employers like NCR, Mead, General Motors, and Delphi either left the area or reduced its size considerably. Both Ernst & Young and PricewaterhouseCoopers essentially abandoned their Dayton offices. The overwhelming majority of the accountancy majors seek jobs only in the immediate Dayton area and greater Miami Valley, and the better opportunities in the Miami Valley are becoming fewer and fewer. Many accountancy majors are reluctant to consider metropolitan areas as close as Cincinnati (45 miles), Columbus (70 miles), Indianapolis (100 miles), and similar metropolitan areas that are within reasonable proximity of the Dayton area. Employers from these cities are interested in recruiting Wright State accounting students, but do not actively recruit on campus. Past recruiting efforts from outside the Dayton area have resulted in low interest from students. This has discouraged recruiters from outside the greater Miami Valley from continuing to actively recruit Wright State accounting students. Our Department has implemented a strategy of trying to expose our students to metropolitan areas beyond Dayton so any uneasiness students may associate with unfamiliar metropolitan areas can be lessened.

In addition, the Department of Accountancy believes that if the strength of the accountancy program becomes more visible beyond the Miami Valley then a greater number of students interested in accounting from Cincinnati, Columbus, and other areas will matriculate at Wright State. As the accounting student body becomes more regionally diverse, Dayton area accounting students will become more comfortable with other metropolitan areas and be more willing to consider job opportunities elsewhere. This will create a greater pool of accounting graduates available to employers outside of the Miami Valley.

The fifth goal is similar to what was in the previous strategic plan and is consistent with the continuous improvement expectations of AACSB accreditation.

The rationale for the sixth goal is to improve our decision making in multiple areas. Having more information about our students and alumni will enable us to better develop curriculum, recruit students, place graduates, etc.

A. Strategic Management Planning Process and Outcomes:

Describe the strategic management planning process of the accounting academic unit. Provide an overview of demonstrated continuous improvement outcomes and/or achievement of mission, expected outcomes, and strategies. Summarize key continuous improvement achievements since the last accreditation review.

During the 2013-14 academic year, the Department of Accountancy faculty determined it was time to develop a new 5-year strategic plan. A department committee consisting of Dave Bukovinsky, Kathryn Easterday, Susan Lightle, and Jim Greenspan had a series of meetings to develop a strategic plan. During that time frame, Jim Greenspan emailed the Department's Advisory Board seeking their input as well. A strategic plan was developed and presented to the entire Department of Accountancy faculty for approval. With some minor modifications the plan was unanimously approved.

Both the prior and current strategic plans have served as the foundation for the Department of Accountancy's initiatives. Since the last accreditation review the Department has introduced a number of initiatives. The Department has a Student Ambassador funded by the Ohio Society of CPAs (OSCPA). Working with the OSCPAs Student Ambassador, a Principles of Accounting Recognition Event has been established every Fall and Spring semester. Faculty members teaching principles courses are asked to identify outstanding students in their classes regardless of their concentration. These students are invited to an informal lunch that is also attended by faculty members and the OSCPAs Student Ambassador. Small prizes are given to students and conversations ensue about career opportunities in accounting. This is consistent with the Department's strategic plan of increasing the number of Accountancy majors.

Another initiative the Department of Accountancy has introduced in support of increasing the number of Accountancy majors is working with the Admissions Office in recruiting students. Every month the Department receives a list of students interested in Accountancy who have applied to the university. A letter is sent to each prospective student promoting both the Wright State Accounting program as well as the opportunities available to students interested in accounting.

At our 2011 review, the visiting team provided us with consultative advice concerning our intermediate accounting course. We had a number of students who were repeatedly taking our first intermediate accounting course. These repeat students were occupying seats ahead of students who never had an opportunity to take the course. The review team suggested that we look into a

qualifying exam as a prerequisite to taking the first intermediate accounting course. A faculty committee teaching courses in the intermediate accounting sequence developed an exam, and the Department of Accountancy's faculty agreed to implement a qualifying exam process that students must pass before they can take the first intermediate accounting course. Not only has the problem of repeating students been eliminated, but an additional benefit of improved student preparedness for the course has been noted. Faculty teaching the first intermediate course have discovered that they have to spend less time in the first few classes reviewing material, and that student performance on the first exam has improved. This is consistent with the Department's strategic plan of continuously improving the curriculum.

From our previous assurance of learning goals and objectives, we determined that we wanted to improve the performance of our graduates on the CPA exam. Improving the performance of our students on the CPA exam is a component of the second goal of our strategic plan of improving the placement of our Accountancy majors. With 20% of the Financial section of the CPA exam having content from the government and not-for-profit accounting areas, we felt that student CPA exam performance would improve with this course content. In addition, our placement information indicated that an increasing number of our graduates were taking jobs either in the not-for-profit sector or with federal or state agencies. Consequently, we made the decision to modify our undergraduate curriculum in the Fall of 2012 and offer Government and Not-for-Profit Accounting as an elective course. Undergraduate Accountancy students must take either Government and Not-for-Profit or a second tax course to complete their degree.

Soon after converting to semesters from quarters, we determined that the curriculum needed to be modified in our Masters of Accountancy (M. Acc.) program. Faculty teaching the courses could observe that students were challenged trying to keep up with the material. The curriculum had required students to take 21 semester hours of accounting courses out of 30 hours in total. It was difficult for students to complete all of the work outside of class, and students were clearly worn out and stressed. The accounting department faculty changed the curriculum reducing the number of required accounting hours from 21 to 15 hours. Unfortunately, the stress experienced by M. Acc. students during the 2012-13 academic year may have had a negative impact on enrollment in the M. Acc. program for both the 2013-14 and 2014-15 academic years. However, the enrollment decline seems to be either leveling off or reversing itself for 2015-16.

At the same time that the M. Acc. program reduced the number of required accounting courses in the curriculum, the accounting faculty made an additional change by introducing a new required course Financial Statement Analysis. Our Department of Accountancy Advisory Board had provided us with consistent feedback on the importance of our students understanding the financial statements that they were either creating or auditing. Consistent with the Department of Accountancy's strategic plan, it was also felt that increased knowledge in this area would enhance the placement of graduates of the program.

Improving the placement of our graduates is one of the goals in the Department of Accountancy's strategic plan, and a number of additional enhancements have been implemented over the last five years to achieve this goal. One enhancement has been to increase the number of internship and part-time job opportunities for accountancy students. With the change to semesters starting in Fall 2012, accountancy students could now take off the Spring semester to work as an intern and be available for accounting firms through the end of tax busy season. Under the quarter system, accountancy students would take off during the Winter quarter and return to school at the start of the Spring quarter during the last week of March. This calendar discouraged some accounting firms from recruiting Wright State accountancy students for internships. The Department made a concerted effort to inform many past and potential employers of accountancy students of the change of the academic calendar, and the increased availability of students as a consequence. In addition, accountancy students were made aware of enhanced summer offerings that would be made available to them so that they could attend school in the summer to take accounting classes they would have otherwise taken in the Spring. These measures assured accountancy students that they could still graduate as scheduled. While there always has been a large number of accountancy students interning, the internship opportunities have significantly increased since moving to a semester calendar. This has also extended to firms recruiting accountancy students who previously had not done so.

To make accountancy students aware of additional internship, part-time, and career opportunities, the Department of Accountancy has expanded both its professional outreach and its communication abilities with both current accountancy students and recent alumni. Working with Computing and Telecommunications Services (CaTS) the Department was able to develop ListServ accounts for both accounting majors and accounting alumni. These accounts have provided the Department with the ability to communicate opportunities to students in an expedited manner. Accountancy faculty have maintained a strong visible presence at many accounting professional events in the area that has facilitated both the ability and ease with which the professional community can communicate with the Department about employment opportunities. The Department has likewise enhanced its outreach with its own accountancy alumni over the last five years which has improved the ease of communication of employment opportunities. With the Department's ability to communicate employment opportunities quickly and effectively, the professional community has increasingly come to the Department in search of accounting interns, part-time employees, and full-time employees.

Working with the Department of Accountancy's Advisory Board and consistent with the Strategic Plan's second goal of improving placement, a formal process of holding mock interviews for accounting students was established. The Advisory Board committed to provide accounting professionals to come to campus early in the Fall semester to conduct mock interviews with accounting students. All students enrolled in all sections of the Careers in Accounting course are required to take part in the mock interview, and other accounting students may voluntarily participate as well. Anywhere from 100 – 120 students

have participated in this program since it was formalized in September 2012. In addition to students receiving direct feedback from accounting professionals, the Department faculty, Director of Career Management for the College, and Department's Advisory Board developed an interview scorecard. Beginning in Fall 2015, the new scorecard will provide the Department with assessment information on the student's communication skills.

As part of the strategic goal of continuously improving its curriculum and consistent with both Assurance of Learning Goal 4 and Standard A7, the Department of Accountancy has increased the expected knowledge by accountancy majors of excel over the last five years. The Department's Undergraduate Curriculum Committee agreed that there should be required excel assignments in multiple undergraduate accounting classes, and this was agreed to by the entire Department of Accountancy faculty. In addition, starting in Fall 2016 there will be an increased focus on data analytics in the Accounting Information Systems classes where students will be using the database from the Consumer Financial Protection Bureau. This decision was made after several faculty discussions and data analytics presentations by an alumnus who is a Senior Director in Financial Services from Capital One.

Upon the recommendation of the Department of Accountancy Advisory Board, a Department of Accounting Student Advisory Board was created in December 2015. This is consistent with many of the Department's Strategic Plan goals. Having a student advisory board can help improve the communication process with accountancy students which can enhance data collection, dissemination of internship and career opportunities, curriculum improvements, and student participation in extra-curricular activities.

B. Intellectual Contributions:

In the box below, briefly describe the value of the accounting academic unit's intellectual contributions and how the "substantial cross-section of faculty in each discipline" is achieved. Support Table A2-1 with narrative analysis focused on indicator of quality of the IC outcomes reported in the table and indicators if impact on theory, practice, and /or teaching/pedagogy. Briefly describe the infrastructure supporting faculty intellectual contribution development. Business Table 2-1 may be used if it provides sufficient detail to allow the accounting team to conduct its review of the accounting academic unit.

Consistent with the Department of Accountancy's mission, the accountancy faculty's scholarship is overwhelmingly in the applied area. We place a priority on publishing in research outlets that our stakeholders and others in the Dayton accounting community are familiar with. At the same time there is a desire that applied scholarship appears in research outlets where the quality of the work in the outlets are considered high. The CPA Journal is considered one of the higher quality outlets for applied accounting scholarship and has been used in studies assessing the quality of faculty research (e.g., Hasselback et al. 2012 Issues in Accounting Education). Thus, a targeted quality level of applied

scholarship for our faculty is the CPA Journal as it has both a strong professional focus and a wide readership. Accordingly, 7 out of our 10 tenured or tenure track faculty have published in the CPA Journal over the last five years.

The quality of the Department of Accountancy's scholarship has been recognized in other ways as well. The Institute of Internal Auditors recognized Susan Lightle for its Outstanding Contributor Award for an article she co-authored in 2007 in Internal Auditor. Her 2015 CPA Journal article about control risk assessment was also cited at the 2015 American Accounting Association's Annual Meeting at a panel session on enhancing auditor fraud detection. This same article generated an email to her from Professor Thomas Ray of Baruch College stating that this scholarship "adds additional practical advice on how auditors can improve their ability to detect fraud."

Kathryn Easterday's work on the persistence of small firm/January effect was featured in Barron's Online by financial journalist Mark Hulbert. She has published in the Quarterly Review of Economics and Finance which consistently has a high quality valuation in the Harzing Journal Quality List.

C. Financial Strategies and Allocation of Resources:

The budget for the Department of Accountancy is \$2,211,356 for 2013-14 and \$2,355,351 for 2014-15. There are very little discretionary funds in those budget totals as it covers the salaries of the 12 full-time faculty members and the one full-time office staff and 75%-time office staff. The agreement between the AAUP and the University provides faculty members with \$990 annually for faculty travel, conference fees, professional development, subscriptions, etc. The \$990 is covered through the budgeted department funds and funds from the Dean's office.

Faculty exceeding the \$990 can request additional funds from the Dean's office. In addition, the Department of Accountancy can supplement faculty costs through a Department of Accountancy Program Fund. The program fund is supported from donations to the Department and is largely used to support student activities, alumni activities, and faculty needs not covered from other areas. The program fund total will vary throughout the year, but has approximately \$92,000 in it at the time of the preparation of this report.

Through various scholarship funds that have been established over time, the Department of Accountancy awarded over \$60,000 in scholarships to undergraduate accounting students for the 2015-16 academic year. This represents a 29.4% increase over scholarships awarded by the Department five years ago. Scholarships continue to be the main fundraising priority. Efforts continuously take place to either establish new scholarships or increase existing scholarships.

The Department of Accountancy engages in many activities to enhance relationships with both alumni and other stakeholders with the hopes of enriching existing scholarships and developing new ones. Every year the Department

hosts an annual accounting homecoming reception before and during a Wright State basketball game. The event draws 200-300 annually. It is well attended by current students, alumni, and faculty. An annual newsletter is sent out to alumni and stakeholders also.

Another strategy of increasing scholarship funding is to have alumni and stakeholders regularly involved in Department activities. Aside from utilizing alumni and stakeholders as speakers at student club meetings (e.g., Beta Alpha Psi and Accounting Club), they are also used as speakers in classes in both the BSB and M. Acc. programs, mock interviewers for BSB students, assessors in the M. Acc. program capstone course, mentors to students in the John Talbott Accounting Leadership Program, and through the Department of Accountancy Advisory Board.

The Department of Accountancy also engages in various activities with current students in the hopes that these investments results in enhanced donations when students graduate and become alumni. A senior sendoff event has been held to celebrate senior accounting students' completion of their BSB program. In recent years, this has been in the form of a bowling event. During final exams in the Fall and Spring semesters, the Department will provide pizza, sandwiches, and snacks over an extended lunch period to ease the process of having lunch while studying.

In addition, the visibility of the accountancy faculty assists in this process. Many faculty members regularly engage alumni and other stakeholders in professional activities they are regularly involved in. Also, the Department of Accountancy is working towards holding an event in the Cincinnati metropolitan area during 2016.

D. New Degree Programs:

There are no new programs in Accountancy since the last review.

5. Participants – Students, Faculty, and Professional Staff

A. Students

The BSB graduation numbers (and subsequent enrollment numbers) are somewhat misleading over this 5-year period. Exhibit 2 is the number of BSB accountancy majors according to Wright State's Division of Institutional Research. With the university switching to a semester calendar in Fall 2012, a number of students significantly accelerated their academic progress in order to either complete their degree or come close to completing their degree prior to the conversion to semesters. Additionally, the class of 2015 was an abnormally small accounting class. The undergraduate auditing class is normally taken by students in their final semester of school, and is a good predictor for the number of students that will graduate. In the Fall 2014 and Spring 2015 auditing classes, 66 students were enrolled. For Fall 2015 and Spring 2016, 81 students are enrolled. There are no Summer 2016 numbers yet, but Summer 2015 numbers for the course were 23. The typical number of BSB accounting graduates each year is in the 90-110 range, and the 2015-16 class projects to be in the 95-105 range.

Exhibit 2 – Undergraduate Accountancy Majors

	2011-12	2012-13	2013-14	2014-15	2015-16
Declared Accountancy Majors	406	318	289	278	287
Pre-Business Accountancy	135	169	147	190	144

With the exception of the one-year anomaly and the impact of the change to semesters described above, BSB enrollment has remained flat. The number of declared accountancy majors has remained constant while the number of pre-business accountancy has fluctuated a great deal. This is reflective of how that category's eventual conversion to a declared major varies considerably.

The M. Acc. program has seen a decline in enrollment over the past five years. Part of the decline is attributable to the change from a quarter calendar to a semester calendar. The Department of Accountancy did not initially recognize the type of timing challenges students would face in completing the program in a one-year period under semesters, and unintentionally made the experience a logistical and structural challenge for students. Modifications were made to the program to alleviate some of those issues.

Other reasons for the decline are similar to what programs across the country have experienced. Students prefer trying to squeeze 5 years of college credit in 4 undergraduate years instead of taking an additional year of college. Some seeking a graduate degree prefer a MBA to the M. Acc. because of the difference

in time demands associated with the two programs. Greater attempts have been made to inform students of the value of the M. Acc. degree, but the enrollment numbers remain a concern.

The switch to a semester calendar has significantly increased the number of accountancy students doing a full-time internship where they work full-time for an entire semester. With the faculty's strong interactions with the professional community we have been able to provide students with many more opportunities than were previously available. Under the quarter system many students would take off the Winter quarter to work full-time as an intern. However, a number of regional and local public accounting firms did not hire as many Wright State students as they do now, because the students returned to school when the Spring quarter began which was the last week of March. Many of these firms wanted the interns to work through the end of tax season (April 15). Now with the Spring semester running through the end of April, we have seen firms hire even more Wright State students as interns than they previously did, and firms that previously did not hire Wright State students as interns now hiring one or more as interns. This has significantly increased summer enrollment in upper level accountancy classes as students return to school to make up for the time they missed while away on internship.

Other changes impacting students over the past five years are not unique to accountancy and can be found in the college of business report.

B. Faculty and Professional Staff

The Department of Accountancy has 12 full-time faculty members and one adjunct faculty member. There are two assistant professors, four associate professors, four full professors, and two senior lecturers who are not tenure track. One of the senior lecturers, Sue Terzian, is retiring at the end of the 2015-16 academic year. She will be replaced by Tom Hazelbaker, who is currently an adjunct in accountancy. Mary Callison is an assistant professor who was hired ABD and started in Fall 2014. Her dissertation was supposed to be defended by August 1, 2015. Mary did not meet that deadline and her contract was terminated effective the end of the 2015-16 academic year. In a joint decision with Dean Li, the Department will defer replacing Mary Callison until an expected retirement takes place in another department in the next two years.

The contract between the University and the AAUP mandates an annual evaluation of each faculty member. The evaluation process and reward process is the same for faculty in the entire university for the areas of teaching and service. Each department's bylaws establish how scholarship is to be evaluated. The contract requires that the evaluation process in scholarship be on a rolling basis of at least three years.

Every full-time faculty member is provided an annual professional development fund of at least \$990 in accordance with the contract between the University and the AAUP. The Department of Accountancy supplements that fund for faculty, if necessary for presenting scholarship at a domestic academic conference.

Accountancy faculty are also provided with the use of a graduate assistant for 4-5 hours per week during the Fall and Spring semesters. The graduate assistants are students from the M. Acc. program.

The Department of Accountancy is supported with one full-time administrative assistant and one administrative assistant who is at 75% time.

A participating faculty member in the Department of Accountancy engages in the activities of the Department, College and University in matters beyond direct teaching responsibilities. These responsibilities may include, but are not limited to: department meetings; curriculum development; college or university faculty meetings; department, college, or university committee activity; alumni activity; fundraising activity; student placement and advising; and similar responsibilities.

Faculty not meeting the definition of participating are designated as supporting faculty.

6. Learning and Teaching

A. Curricula Management and Development:

Provide an overview of major curricula revisions that have occurred since the last review. Describe the factors that led to the revisions. Summarize in a brief statement learning goals for each degree program, along with a list of the assessment tools, procedures, and results used to demonstrate progress toward achievement of expected learning outcomes. Ensure documentation is available to the Peer Review Team that details the structure of all degree programs. If degree structure is not clear to a Peer Review Team, the team may request a curricula map indicating how each degree program addresses the content guidance in Standard A6. Summarize joint or partnership degree programs and transfer credit policies. Summarize how high quality teaching is encouraged, supported, and developed. Summarize continuous improvement activities of faculty focused on teaching enhancement. Be prepared to discuss how instructional development is supported across diverse delivery modes.

Wright State changed from a quarter credit academic calendar to a semester credit academic calendar in Fall 2012. In advance of that change, the Department of Accountancy knew it had to change its curriculum for both the BSB and M. Acc. programs. The Department felt that it would also serve as an opportune time to examine its curriculum and consider changes independent of the calendar change. Using information from alumni, the Department's Advisory Board, alumni tracking information, and its Assurance of Learning process the Department revised the curriculum of both the BSB and M. Acc. programs.

The Department of Accountancy also used the timing of the academic calendar change to implement changes to its Assurance of Learning process. From the last AACSB visit, the review team recommended that the Department improve its Assurance of Learning process. The Department faculty with consultation from the Department's Advisory Board developed a new process along with a new set of learning goals and learning objectives that would be implemented starting in the Fall 2012-13 academic year. These new learning goals and objectives influenced curriculum changes as well.

B. Undergraduate (BSB)

In moving from quarters to semesters, the Department of Accountancy adopted the approach of improving what would be taught in the undergraduate program rather than trying to increase or maintain the number of topics covered. If this resulted in fewer topics being taught, but if the topics that are being taught are being covered better that would be satisfactory.

1. Advanced Accounting was no longer taught at the undergraduate level and moved to the M. Acc. program. It was an accounting elective course under the quarter system. The Department's Advisory Board expressed the view that this course was more valuable to students working in either public accounting or for large companies. Tracking of alumni indicated that more student placement of this type was occurring with M. Acc. students rather than BSB students.
2. Government and Not-for-Profit Accounting (ACC 4420) was introduced as a new accounting elective course for undergraduate accounting students. Alumni tracking revealed an increasing number of BSB students working for government and not-for-profit employers thus making this a more valuable course for those students. We also saw this course as being helpful for those taking the CPA exam, so we also set up additional requirements for the course which would enable M. Acc. students to take the course for credit as an independent study.
3. The topic of accounting for pensions was removed from the Intermediate Accounting II (ACC 3020) undergraduate class and moved to the M. Acc. program. This was consistent with our overarching premise that we wanted to improve what we taught even if it meant fewer subjects would be taught. It also was consistent with Learning Goal 1 of the new set of BSB learning goals which referred to a strong knowledge of basic accounting skills.
4. The Department of Accountancy faculty agreed to put a greater emphasis on students using excel in all their classes, and specific excel topics and projects would be assigned in Accounting Information Systems (ACC 3260). We wanted to see improvement from Learning Objective 4 from the old set of Learning Goals for the BSB, and this change was consistent for us to achieve new Learning Goal 4.
5. Where applicable, the faculty agreed to integrate International Financial Reporting Standards (IFRS) into accounting courses. Not only has this decision enriched the content of many classes, but it also led to the elimination of the International Accounting course when the transition to semesters took place.

In order to enhance the communication skills of accounting students, starting in Fall 2015 all students enrolled in the Fall sections of Careers in Accounting are required to take part in a mock interview with an accounting professional. This requirement would enhance the students' ability to achieve the new Learning Goal 3 which dealt with communication skills, and was consistent with all four of the old learning goals associated with the BSB program.

Thus, the current BSB program in accountancy requires a student to earn a minimum of 120 semester hours of college work. Those concentrating in accountancy must successfully complete 28 semester hours of accountancy courses. Six hours of the 28 are accounting principles courses from the business core. The six hours of accounting principles can be taken either at Wright State or transferred from other universities where either articulation agreement exist or where the course content is approved by the Department of Accountancy Chair. The remaining 22 hours consist of 19 hours of required accounting courses and a

3-hour accounting elective. Only under extremely rare circumstances are any of these courses permitted to be taken elsewhere. Appendix D details the complete BSB accountancy program.

C. Graduate (M. Acc)

With the Fall 2012 change to semesters, the following changes were made:

1. The M. Acc. program changed its structure. Under the quarter system there were 5 required 4-hour courses, 1 required 1-hour course, 2 accounting electives that were 4-hours each, and 2 additional electives that were 4-hours each that could be either in accounting or in business. Under semesters, the program initially consisted of 5 required courses, 3 elective courses in accounting, and 2 elective courses in accounting or business. All courses are 3 semester hours.
2. Advanced Accounting was added as an accounting elective (ACC7390).
3. Current Issues in Accounting was created and added as an accounting elective (ACC7470).
4. Financial Statement Analysis was created and added as an accounting elective (ACC 7460).
5. The topic of accounting pensions was added to the material covered in the Financial Accounting Topics and Research course (ACC 7410).

Starting Fall 2014 Financial Statement Analysis was made a required course in the program and the structure of the program was changed to 6 required courses and 4 elective courses that can be in accounting or business. Aside from the need to make changes to the curriculum with the switch to semesters, driving the above changes was a desire by the faculty to have a curriculum that would permit greater emphasis on students researching accounting issues and students being more adept at handling unstructured accounting problems.

For the most part M. Acc. courses are offered once a week at night in order to meet the needs of both full-time and part-time students. The faculty quickly determined after the first year of a semester calendar that the structure of the program was creating too great of a workload on students based on the delivery system. The nature of the accounting courses with class meetings only once a week created a classroom environment where time was not used effectively. Reducing the number of accounting courses in the mix gave students greater flexibility in creating a semester schedule without having to rely exclusively on one day a week classes.

The complete M. Acc. program consists of 30 semester hours. There are 18 graduate hours of required courses (15 hours in accounting and 3 hours in business law) and 12 hours of graduate electives which can be in accounting or other areas of business. Appendix E details the complete M. Acc. program.

In addition, Fall of 2014 brought with it an orientation session for new students starting the M. Acc. program in the Fall. Part of the orientation session involved a team building exercise with the thought of reinforcing the importance of

Learning Goal 4 that graduates of the M. Acc. program will be able to work effectively in teams.

D. Learning Goals

Prior to Fall 2012 the BSB Accounting program learning goals were:

- **Learning Goal 1: Students will be prepared to work in the field of public accounting.**
- **Learning Goal 2: Students will be prepared to work in the field of corporate accounting.**
- **Learning Goal 3: Students will be prepared to work in the field of cost accounting.**
- **Learning Goal 4: Students will be prepared to work in the field of governmental/not-for-profit accounting.**

For the M. Acc. program they were:

- **Learning Goal 1: Students will be prepared to work in a professional accounting environment.**
- **Learning Goal 2: Students will be prepared to take professional accounting exams.**

In response to the suggestions made by the visiting team five years ago, the Department of Accountancy developed new learning goals and refined its assurance of learning process effective with the change to semesters in Fall 2012. With input from the Department's Advisory Board, the Department faculty as a whole developed new learning goals and objectives.

BSB Accounting program Learning Goals:

Learning Goal 1: Graduates will demonstrate an understanding of basic accounting technical skills and accounting knowledge necessary for accounting employment.

- **Learning Objective 1.1: Graduates will have a basic knowledge of accounting elements, journal entries, cost characteristics, and financial statement knowledge.**
- **Learning Objective 1.2: Graduates will have an understanding of the accounting equation and basic accrual accounting adjustments.**

Learning Goal 2: Graduates will demonstrate an ability to think critically.

- **Learning Objective 2.1: Graduates will demonstrate an ability to determine which costs are relevant in making costing decisions.**

- Learning Objective 2.2: Graduates will demonstrate an ability to think critically in determining the correct components in a financial accounting area.
- Learning Objective 2.3: Graduates will be able to recognize the determinants of taxable income and calculate the tax obligation for the purpose of tax compliance and tax planning.

Learning Goal 3: Graduates will demonstrate an ability to communicate effectively.

- Learning Objective 3.1: Graduates will demonstrate an ability to communicate their qualifications effectively in the form of a resume.
- Learning Objective 3.2: Graduates will demonstrate an ability to communicate effectively in an auditing writing assignment.
- Learning Objective 3.3: Graduates will demonstrate an ability to communicate effectively in an interview environment (The faculty decided to enhance this learning goal by adding Learning Objective 3.3 prior to the start of the Fall 2015 semester).

Learning Goal 4: Graduates will be able to effectively use technology expected by prospective employers.

- Learning Objective 4.1: Graduates will be able to effectively use excel in a data management setting.
- Learning Objective 4.2: Graduates will be able to effectively use excel for financial accounting assignments.

M. Acc. program the new learning goals and objectives developed are:

Learning Goal 1: Graduates will be able to communicate effectively.

- Learning Objective 1.1: Graduates will be able to make effective oral presentations.
- Learning Objective 1.2: Graduates will be able to write effectively.

Learning Goal 2: Graduates will be able to research accounting issues and analyze them effectively.

- Learning Objective 2.1: Graduates will be able to determine the relevant financial accounting standards when researching Trueblood cases.
- Learning Objective 2.2: Graduates will be able to identify relevant auditing standards when researching auditing cases.

Learning Goal 3: Graduates will be able to solve unstructured accounting problems and appropriately consider ethical issues.

- Learning Objective 3.1: Graduates will be able to identify the appropriate ethical issues in ethics cases.

- **Learning Objective 3.2: Graduates will be able to identify the ethical issues in an unstructured attestation problem.**

Learning Goal 4: Graduates will be able to work effectively in teams.

- **Learning Objective 4.1: Graduates will be able to work effectively as a team on a semester long project.**
- **Learning Objective 4.2: Graduates will be able to work effectively as a team on a short-term project.**

The Department of Accountancy uses a combination of embedded course assessment measures along with scorecards completed by either faculty or external accounting professionals in assessing the Department's learning goals. Assessment data is collected by faculty from embedded questions or by the Department chair from accounting professionals. Both the undergraduate and graduate assessment committee chairs along with the Department chair collect the assessment data. The data is recorded by the Department chair and distributed to the faculty of the Department. Prior to the start of the academic year faculty review the results and tentatively decide whether they should make changes in the courses they are teaching. At or near the beginning of the semester at the first Department of Accountancy faculty meeting, the entire faculty of the Department review the results as a group, hear the plans or revisions that faculty teaching specific courses have tentatively planned based on the assessment results, and formally approve the course of action.

Assurance of Learning results and additional information on the AoL process over the last five years are available in **Appendix F**.

E. Application of Standard A7

The importance of information technology skills has been a priority for the Department of Accountancy. Based on the recommendations of our Advisory Board we adopted Learning Goal 4 as one of the learning goals in our revised Assurance of Learning process when we switched to semesters. We also made a concerted effort to have our students utilize excel in multiple classes and for additional skills in excel to be covered in our Accounting Information Systems course.

With both Standard A6 in mind along with the opening of the new Data Analytics lab in the college, we plan to enhance our coverage of this topic starting in Fall 2016. The faculty voted to adopt a curriculum change to our Accounting Information Systems class which will bring into the course the following topics:

- Computer data organization/representation – Accounting students need to understand the concepts of files, records, attributes, data types, record length, file organization, joining files, and merging files in order to effectively use powerful IT tools to perform audits and/or business analytics. In addition, hands-on learning of data extraction skills (in Excel) will be covered.

- Audit data standards – The AICPA Assurance Services Executive Committee has developed a new set of data specifications, the Audit Data Standards (ADS). The exposure to ADS will help our students stay current with emerging trends.
- ACL software – Hands-on learning of ACL will take place which will help our students develop basic analytics modules to improve productivity.
- Big data – The role of accounting information in supporting decision making has gradually evolved as a result of advances in technology. In addition to conventional financial data, the relevant information for decision making has expanded to include non-financial information and Big Data. Consequently, accounting students should expand their horizons by adapting to the Big Data paradigm and evolve from data collector/information providers into business enhancers. Students will be exposed to this paradigm shift through case studies.

Mark Houston, who is a Senior Director of Analytics for Capital One made several presentations to faculty in the College of Business, and after consulting with him on this topic, he suggested that we utilize the database from the Consumer Financial Protection Bureau which is a free good and easily accessible. Our faculty has agreed, and we plan to utilize the database extensively beginning Fall 2016 when we increase our coverage of data analytics.

F. Continuous Improvement and Support of High Quality Teaching:

The University offers the opportunity for faculty to continuously improve their teaching through the Center for Teaching and Learning (CT&L). Through CT&L, faculty can either attend many training seminars and sessions it offers or go online and view tutorials they offer on many different subjects.

The Department of Accountancy itself, has both formal committees and informal groups which provide continuous improvement in teaching. There is a committee for faculty teaching accounting principles courses, a committee for faculty teaching intermediate accounting, a committee for faculty teaching cost and managerial accounting, and a committee for faculty teaching auditing and accounting information systems. These committees will meet and share ideas in delivering material, utilizing technology, information sources, reference material, etc. In addition to formal committees dealing with specific curriculum issues, the Department also has informal groups that will gather and share ideas on teaching issues as well. For example, a group of accounting faculty has met over an extended period of time to discuss the use of online video material in courses. They have shared with one another the benefits and costs of utilizing Tegrity as a video recording system to deliver online lectures. Those more experienced with using Tegrity share helpful hints with faculty who were using it for the first time. Faculty would share experiences in the type of equipment to use and how best to edit material. Similar faculty teamwork would present itself for teaching online courses in the MBA program and sharing with one another how best to design the course.

In addition, accounting faculty share with one another information about opportunities to have access to webinars or to attend professional presentations that will enable faculty to stay current and enhance the classroom experience.

Accounting faculty are also able to utilize their professional development funds to acquire teaching materials, attend seminars or conferences, acquire software or computer equipment, and gain access to various subscription services.

The College attempts to recognize a faculty member annually in each department for his or her outstanding teaching. Teaching quality is also part of the annual review process for each faculty member as well as a significant component of the tenure and promotion process for faculty.

7. Academic and Professional Engagement

A. Student Academic and Professional Engagement

i. Enrollment and Retention

Initiated by the Ohio Society of CPAs' Student Ambassador and funded by both the Ohio Society of CPAs and the Department of Accountancy, an end of semester Accounting Principles Recognition Event was established in Fall 2013. Outstanding students in the first two accounting principles classes are nominated by faculty teaching those courses. The nominated students are invited to attend an event in the Department's conference room sponsored by the Ohio Society of CPAs where there is information about majoring in accounting, student membership in the Ohio Society of CPAs, and the CPA exam. Prizes are given out to the students and lunch is provided. Both the Student Ambassador and faculty members are present to talk to the students as well. This program has continued at the end of every succeeding Fall and Spring semester.

The John Talbott Accounting Leadership Program (ALP) targets high performing high school students interested in majoring in accounting. Every student in the program is assigned a mentor from the professional community and receives an annual \$1,000 scholarship. Students in the program attend presentations by business leaders 2-3 times per semester. Sophomore ALP members organize an annual community service project where all ALP members participate.

On a monthly basis, the Department of Accountancy sends out letters to students applying to Wright State who either indicate an interest in accounting or who are undecided. The letter explains and highlights career opportunities for accountants along with the success of the accounting program.

ii. Academic Distinctiveness and Quality

Academic engagement between the faculty and students has been substantial with significant recognition for our students. A manuscript written by M. Acc. student Chelsey Brown and sponsored by Professor Kevin Brown (no relation) ranked second in the 2015 American Accounting Association's (AAA) Ohio Region Graduate Student Manuscript Competition. A manuscript co-authored by Kevin Brown and BSB student Brandon Yanak was accepted for presentation at the 2015 AAA's Ohio Region Meeting. The manuscript originated from the accounting honors project Brandon Yanak worked on under the direction of Kevin Brown.

Although it did not rank in the top three, Kevin Brown sponsored a manuscript written by M. Acc. student Dan Shafer that was submitted to the 2014 AAA's Ohio Region Graduate Student Manuscript Competition. In addition, at the 2012 AAA's Ohio Region Meeting, Kevin Brown and M. Acc. student Jill Cadotte presented a co-authored manuscript.

Dave Bukovinsky has overseen many student teams consisting primarily of undergraduate accounting students that have participated in the Institute of Management Accountants (IMA) National Student Case Competition. In 2011, 2012, 2013, and 2014 these student teams were one of the top four teams in the country each year that advanced to the finals of the IMA National Student Case Competition. Although Wright State did not win in the last five years, accounting student teams have won this competition five times previously in addition to being in the top 4 in four of the last five years.

In 2014 and 2015 Maggie Houston was advisor to a team of accounting students participating in the Association of Government Accounts Student Case Challenge. The 2014 team finished 3rd in the country.

In 2014, M. Acc. students taking the CPA exam for the first time had a pass rate of 88.9%. This was the top pass rate in Ohio and 9th best in the country.

In three of the last five years Dave Bukovinsky has advised accounting student teams that have participated in Deloitte's Battle of Ohio. This has been a statewide case competition run by the Ohio Deloitte offices that has been supply chain oriented. Unable to find any supply chain students interested in participating, Wright State fielded teams made up entirely of accounting students and finished third in 2011.

iii. Student Activities

The Department of Accountancy sponsors a chapter of Beta Alpha Psi. The chapter has been extremely successful. It has earned superior status for 11 consecutive years. The chapter has meetings weekly on Thursday evenings with accounting and business professionals. The average number of members and pledges range from 50-65 per semester.

The Wright State chapter of Beta Alpha Psi finished in 3rd place in the Ernst & Young Inclusive Leadership Challenge in 2014.

The Department of Accountancy sponsors an Accounting Club. This student group meets about once every month on a Wednesday afternoon with accounting and business professionals. The average number of members who are not in Beta Alpha Psi are approximately 15-25 per semester.

Students can also participate in the Miami Valley student chapter of the Institute of Management Accountants. This group meets periodically

throughout the year with presentations by different business and accounting professionals. Approximately 15-20 Wright State students participate each year.

Wright State is one of a select number of campuses in Ohio that hosts a Student Ambassador sponsored by the Ohio Society of CPAs. The Student Ambassador receives an annual stipend from the Society along with a budget, and is assigned to a faculty advisor. The Student Ambassador is expected to promote accounting on campus and encourage students to become CPAs. The Student Ambassador helps to organize a Principles Recognition Day, speaks to accounting principles classes, holds accounting information sessions with pizza at freshmen dorms, speaks to high school classes, and has information booths at various student activity days.

iv. Student Professional Development

The Wright State accounting program has extensive student engagement both academically and professionally. All students majoring in accountancy are required to take Careers in Accounting which is a one-hour speaker oriented course. Students in the class have sessions with professionals from public accounting (Deloitte, RSM, Brady Ware), corporate accounting (Reynolds and Reynolds, NewPage), and government (Wright Patterson Air Force Base, City of Clayton, City of Huber Heights). In addition, students in the class regularly hear speakers talking about the CPA Exam and becoming a CPA, the CMA Exam, the CIA Exam, and other certifications.

Each Fall the Department of Accountancy sponsors the Accounting Fall Social. This is a mixer where accounting students get a chance to meet accounting and business professionals and learn about career and internship opportunities with their organizations. Approximately 150-200 accounting students attend this event and 80-100 accounting professionals regularly participate.

Every year the Department of Accountancy works with the Department's Advisory Board and alumni to offer students Accounting Mock Interviews. Accounting students get the chance to interview with an accounting professional in a professional environment and receive feedback on their interview strengths and weaknesses. Approximately 100-120 accounting students participate in Accounting Mock Interviews each year.

At the end of the Spring semester, the Department of Accountancy collects resumes from accounting students and prepares a resume booklet. The booklets are sent to organizations that regularly recruit accounting students for either career positions or internships.

Internships are a significant part of the accounting program. Accounting students' internships fall into three different categories: (1) internships where students register for academic credit; (2) internships where

students do not seek academic credit and virtually take off the entire semester from school; and (3) internships where students do not seek academic credit, take a full-time course load and work 20-25 hours a week between classes. Very few accounting students do the first type of internship, but a significant number engage in the latter two types. The second type of internship typically involves a student taking off from school the entire spring semester in order to intern with a public accounting firm. We had approximately 40-45 students engage in this type of internship in the 2015 and the upcoming 2016 spring semesters. The third type of internship is also very common, and much more difficult to keep track of. A number of employers in industry, public accounting, and government hire students as interns to work 20-25 hours per week. The term of the internship may last anywhere from six weeks to three years. Employers hiring students as interns in this type of experience run from large (Wright Patterson AFB, Reynolds & Reynolds, WinSupply, Speedway, Premier Health, and LexisNexis) to mid-size entities (Clark Schaefer Hackett, Midmark, One Call Now, and Messer Construction) to small family owned organizations.

The significant networking and professional contacts maintained by the faculty in the Department of Accountancy play a significant role in obtaining many of these internship opportunities for students. Employers either contact the Department directly or individual faculty members of the Department. The Department Chair regularly notifies current accounting students and recent alumni of various internship and career opportunities via email. The ability to quickly obtain applicants for open positions has made the Department the accounting program of choice for many firms in the greater Dayton area.

The Chair of the Department of Accountancy regularly develops and maintains an email list consisting of current accounting students and recent alumni. Aside from regularly sending out academic information to students, this student email list has become a major source for internships and career opportunities for accounting students. Since the Dayton area does not have many major employers, a number of small companies in the Dayton area have established excellent relationships with both the Chair of the Department and other faculty in the Department. These companies as well as larger organizations regularly reach out to the Department in search of new accounting hires. The emails sent out to students have provided many opportunities to dozens of students who would not have otherwise obtained.

M. Acc. students are required to take the Capstone course that is offered every Spring. Students in the class get hands on experience working on an audit-related project for a not-for-profit or government organization. Organized and taught by Susan Lightle, students work in teams ranging in size from 3-5 on projects for local school districts and community organizations using audit-related skills learned throughout the curriculum. Student teams complete the projects and present the results to their

respective clients and also make a presentation to a group of accounting professionals who assess the students' presentation skills.

Appendix I presents a list of some of the professionals who have met with accountancy students over the past five years.

B. Faculty Qualifications and Engagement

Tables A9-1 and A9-2 provide information on the Department of Accountancy faculty qualifications and how the faculty are deployed. The Department comfortably meets the minimum guidelines of AACSB. The faculty of the Department are actively engaged in the accounting profession. Susan Lightle and Kevin Brown both teach auditing and both are involved in the Cincinnati-Dayton Area Internal Auditors Roundtable.

Sue Terzian, Maggie Houston, and Dave Bukovinsky are all very active with the Dayton chapter of the Institute of Management Accountants. They all regularly attend month meetings and Sue Terzian has held multiple leadership positions in the Dayton chapter over the last five years. Management accounting is part of all of their teaching load.

Maggie Houston just completed a 7-year term on the Accountancy Board of Ohio where she also served as Chair. She is on the CPA Exam Administration Committee and Nominating Task Force of the National Association of State Boards of Accountancy. She is on the finance committee of the not-for-profit Artemis Center. She is a Trustee on the Educational Foundation of the Ohio Society of CPAs. She has also worked with Wright Patterson Air Force Base where she was appointed Honorary Commander paired with the 88th Comptroller Squadron. Along with Introductory accounting courses, Maggie Houston also teaches Government and Not-for-Profit Accounting.

Tom Hazelbaker retired as a partner with the public accounting firm Clark, Schaefer, Hackett in 2012. He maintains a client base (including former U.S. House Speaker John Boehner and Cincinnati Bengals Coach Marvin Lewis) and is still involved in consulting. He is actively involved with the Ohio Society of CPAs and testified before the State of Ohio House Finance Committee on Governor Kasich's 2015 state budget proposal. He teaches Introductory Accounting.

Hans Sprohge is on the Board of Advisors of Environmental Taxation Worldwide. He primarily teaches Introductory Accounting.

John Cook is a member of the Dayton Bar Association's Business Law and Taxation Committee. His teaching responsibility is exclusively in the area of Tax.

8. Other Material

There are certain aspects of the Wright State accounting program that are unique and shed perspective on the impact of the program and its level of engagement. The Department of Accountancy has a very strong and positive relationship with the professional accounting community in the Dayton region, but it is sometimes difficult to fully appreciate the degree to which we work together without some specific examples.

A requirement of the BSB degree is that students are required to take ACC 2070 Careers in Accounting. This course is a one-hour Pass/Fail course that is speaker driven. It is designed to inform accountancy students about career opportunities in accounting and how they can develop into an accounting professional. The course meets for one hour per week and most are run by a guest speaker. One week a professional from public accounting speaks to the class about a public accounting career. Another week a professional from the corporate community speaks about a corporate accounting career. Another week a professional from either government or the not-for-profit area speaks about career opportunities in their sector of the economy. We also bring in professionals who talk about interviewing, the CPA exam, and other certifications such as a CMA or CIA. Senior or graduate accounting students come to the class and speak about internship experiences and answer questions that students may be curious about. At all times there is a required dress code in the class where students are expected to dress in business casual attire.

Students in the Careers in Accounting course are also required to prepare an acceptable professional resume, attend a professional career fair event, and take part in a mock interview. The mock interviews are conducted by accounting professionals who provide feedback to the students as well as to the Department of Accountancy. The Department's Advisory Board assists in arranging for accounting professionals to assist in the mock interview process.

This course makes a significant impact on the career path of our students. Many of our students are first generation college students and/or students who come from environments where no one has had any experience working in a professional office environment. This course engages the students with the professional accounting community as well as engaging the professional community with our students, our faculty, and our university. It leads to many students successfully pursuing internship opportunities and ultimately to successful careers upon graduation.

Another unique aspect of the Wright State program is found in the M. Acc. program. A required course in the program is the ACC 7500 Capstone course. Students in the course are placed in teams (typically 3-5 in size) and assigned clients. The clients are either not-for-profit groups or local government entities (e.g., a school district) who work with the professor teaching the course. The type of work is cleared with the professor after which the student team works directly with the client. The student teams are forced to address their work assignment in much the same manner that an audit team would. They have to prepare a plan on how to address the issue. They

have to determine what information they need and who they need to interview. They have to determine who on the team will be responsible for different tasks.

The teams have to meet with the professor weekly and provide a progress report. At the end of the semester each team prepares a written report for the client to whom they were assigned and then makes an oral presentation to the client. After making the client presentation, the student teams are then required to make a presentation to accounting professionals. The accounting professionals are organized through the Department of Accountancy Advisory Board. The professionals ask questions of the student teams and assess the students' presentation skills. This is a big event for the students as they feel that they are under the spotlight and do not wish to make a poor impression in front of a group of senior Accounting executives. In addition, the process enables the professionals to provide extremely useful feedback to the Department and be engaged with our students, our faculty, and our university. The entire experience in the course ties together a great many things the students have learned throughout school, and also drives home the importance of being a professional.

9. Consultative Review

There are two specific areas where we would especially appreciate input from the committee. The first is input regarding the Department of Accountancy's current and future plans for developing our students' information technology skills in compliance with Standard A7. We recognize that accounting programs are not necessarily expected to have this standard fully addressed yet in their curriculums, but the committee's perspective would be helpful.

The second area where we would very much welcome ideas and feedback is how we can increase enrollment in our M. Acc. program while maintaining the integrity of the program. This is certainly an area of concern shared by schools other than Wright State, but any insights would be appreciated.

BSB Learning Goals

Learning Goal 1: Graduates will demonstrate an understanding of basic accounting technical skills and accounting knowledge necessary for accounting employment.

Learning Objective 1.1: Graduates will have a basic knowledge of accounting elements, journal entries, cost characteristics, and financial statement knowledge.

Learning Objective 1.2: Graduates will have an understanding of the accounting equation and basic accrual accounting adjustments.

Learning Goal 2: Graduates will demonstrate an ability to think critically.

Learning Objective 2.1: Graduates will demonstrate an ability to determine which costs are relevant in making costing decisions.

Learning Objective 2.2: Graduates will demonstrate an ability to think critically in determining the correct components in a financial accounting area.

Learning Objective 2.3: Graduates will be able to recognize the determinants of taxable income and calculate the tax obligation for the purpose of tax compliance and tax planning.

Learning Goal 3: Graduates will demonstrate an ability to communicate effectively.

Learning Objective 3.1: Graduates will demonstrate an ability to communicate their qualifications effectively in the form of a resume.

Learning Objective 3.2: Graduates will demonstrate an ability to communicate effectively in an auditing writing assignment.

Learning Objective 3.3: Graduates will demonstrate an ability to communicate effectively in an interview environment (The faculty decided to enhance this learning goal by adding Learning Objective 3.3 prior to the start of the Fall 2015 semester).

Learning Goal 4: Graduates will be able to effectively use technology expected by prospective employers.

Learning Objective 4.1: Graduates will be able to effectively use excel in a data management setting.

Learning Objective 4.2: Graduates will be able to effectively use excel for financial accounting assignments.

APPENDIX A (Cont.)

M. Acc. Learning Goals

Learning Goal 1: Graduates will be able to communicate effectively.

Learning Objective 1.1: Graduates will be able to make effective oral presentations.

Learning Objective 1.2: Graduates will be able to write effectively.

Learning Goal 2: Graduates will be able to research accounting issues and analyze them effectively.

Learning Objective 2.1: Graduates will be able to determine the relevant financial accounting standards when researching Trueblood cases.

Learning Objective 2.2: Graduates will be able to identify relevant auditing standards when researching auditing cases.

Learning Goal 3: Graduates will be able to solve unstructured accounting problems and appropriately consider ethical issues.

Learning Objective 3.1: Graduates will be able to identify the appropriate ethical issues in ethics cases.

Learning Objective 3.2: Graduates will be able to identify the ethical issues in an unstructured attestation problem.

Learning Goal 4: Graduates will be able to work effectively in teams.

Learning Objective 4.1: Graduates will be able to work effectively as a team on a semester long project.

Learning Objective 4.2: Graduates will be able to work effectively as a team on a short-term project.

APPENDIX B: Mission Statements

Wright State University Mission Statement

We transform the lives of our students and the communities we serve.

We will:

- build a solid foundation for student success at all levels through high-quality, innovative programs;
- conduct scholarly research and creative endeavors that impact quality of life;
- engage in meaningful community service;
- drive the economic revitalization of our region and our state and empower all of our students, faculty, staff, and alumni to develop professionally, intellectually, and personally.

Raj Soin College of Business Mission Statement

The Raj Soin College of Business provides leadership and innovation to:

- Develop students to be successful and ethical leaders capable of making valued contributions to organizations in the Miami Valley, the State of Ohio, and around the world
- Advance knowledge and business practices through research and other work
- Partner with individuals, businesses, government and other organizations to enhance professional, entrepreneurial, economic, and social progress
- Attract, develop, and retain committed, exceptional faculty

APPENDIX C: Department of Accountancy 5-Year Strategic Plan (2014-19)

Goal	Scope	Action Items	Actions Taken
1. Increase the number of Accountancy majors.	<ul style="list-style-type: none"> - Increase number of BS Program - Increase number in M. Acc. Program - Increase number in John Talbott Accounting Leadership Program - Increase diversity among students in all accounting programs. 	<ol style="list-style-type: none"> 1. Hold a principles recognition-type event. 2. Develop a promotional video. 3. Hold an information open house. 4. Work with 2-year colleges and their principles courses. 5. Continue to run programs that would increase interest. 6. Contact high school students that apply. 7. If a unit of the university is buying contact info on students taking ACT or SAT, use those addresses. 	<ol style="list-style-type: none"> 1. Principles recognition events held in Spring 2014, Fall 2014, Spring 2015, and Fall 2015 2. Information about some scholarship opportunities has been shared with Sinclair
2. Improve the placement of our Accountancy majors.	<ul style="list-style-type: none"> - Increase number with accounting-related jobs (or graduate school placement) commensurate with a B.S. or M. Acc. degree upon graduation. - Improve pass rates on the CPA exam and other professional exams. 	<ol style="list-style-type: none"> 1. Work with alums who work at firms that do not come to campus. 2. Promote opportunities to students. 	<ol style="list-style-type: none"> 1. Reaching out to alums has taken place (e.g., John Ellis with E&Y through Alana Albers). 2. Increased contacts with firms in Columbus and Cincinnati 3. 3 accounting students interning with 3 different CPA firms in Columbus. Another student has accepted a job with a fourth Columbus CPA firm. 4. 4 accounting students have accepted jobs with 3 Cincinnati CPA firms. Another student has accepted an internship with one of the same firms.

<p>3. Improve the visibility of the Accountancy programs.</p>	<ul style="list-style-type: none"> - Improve visibility to high school and community college students. - Improve visibility to current and potential employers. - Improve visibility to alumni. - Improve Department's website presence. - Improve visibility to the university community. 	<ol style="list-style-type: none"> 1. Develop a promotional video. 2. Update the promotional brochure. 3. Update the Department website. 4. Develop some type of Department apparel. 5. Provide electronic quarterly reports to stakeholders. 6. Encourage student membership in professional organizations. 7. Encourage student participation in national competitions. 	<ol style="list-style-type: none"> 1. New promotional materials are under development. 2. Plans in the works to try and hold an accounting alumni event in 2016 in Cincinnati. 3. BAP's volunteer efforts at WSU Veteran's Ball was a highly visible activity to the University community.
<p>4. Increase opportunities for students to broaden their experiences.</p>	<ul style="list-style-type: none"> - Internships. - Extra-curricular activities and student competitions. - Study abroad. - Beta Alpha Psi and Accounting Club participation. - Increase student membership in and attendance at professional organizations. - External projects. 	<ol style="list-style-type: none"> 1. Encourage student membership in professional organizations. 2. Encourage student participation in national competitions. 3. Try to bring in speakers from outside the area to talk to students. 	<ol style="list-style-type: none"> 1. More internship opportunities have been promoted to students
<p>5. Continuously improve the excellence of the curriculum.</p>	<ul style="list-style-type: none"> - Maintain high level of interaction with accounting professionals and faculty. - Encourage an environment which supports faculty development. - Encourage an environment which supports the mentoring of new faculty. - Foster an environment for the continuous improvement of teaching. 	<ol style="list-style-type: none"> 1. Encourage use of Tegrity-like video with classes. 2. Dept. faculty share best practices with one another at least once a year. 3. Seek feedback of advisory board on curriculum's strengths and weaknesses. 4. Seek input from student advisory board. 	<ol style="list-style-type: none"> 1. Faculty have shared hints on using Tegrity and similar software 2. Faculty teaching area groups have set up formal meetings to share best practices. 3. Brown bag faculty meeting established for faculty to share with one another research activity. 4. Susan Lightle and Kevin Brown have shared best practices in teaching the auditing class. Kevin

	<ul style="list-style-type: none"> - Ensure that curriculum meets the expectations of Department stakeholders. - Ensure that faculty and majors are technologically competent. - Maintain a strong assurance of learning process. 		<p>observed Susan's simulation exercise where she is the controller of a client and students are the auditor. Kevin is going to adopt it in his class.</p> <p>5. Tom Hazelbaker shared an exercise he uses in the Principles class with other faculty teaching principles.</p>
6. Improve the collection of data by the Department to improve decision-making.	<ul style="list-style-type: none"> - Improve placement and contact data on outgoing accountancy students. - Improve information on alumni. - Improve faculty activity information. 	<ol style="list-style-type: none"> 1. Communicate with faculty the type of data that's available. 2. Communicate with students the need for information. 3. Remind faculty every three months to submit activity. 	

APPENDIX D

BSB Accountancy Program

Wright State University Core	39 hours
RSCoB Core	42 hours
Electives	17 hours
Accountancy Concentration	<u>22 hours</u>
Total BSB Hours	<u>120 hours</u>

BSB Accountancy Concentration

Required

ACC 2070 Careers in Accounting	1 hour
ACC 3010 Intermediate Accounting I	3 hours
ACC 3020 Intermediate Accounting II	3 hours
ACC 3230 Management Accounting	3 hours
ACC 3260 Accounting Information Systems	3 hours
ACC 3430 Federal Income Tax I	3 hours
ACC 4230 Auditing	3 hours
Accountancy Elective (select one)	
ACC 4420 Government and Not-for-Profit Accounting	3 hours
ACC 4440 Federal Income Tax II	3 hours

APPENDIX E: M.Acc. Program

Required

ACC 7410 Financial Accounting Topics & Research	3 hours
ACC 7440 Attestation: Advanced Topics & Research	3 hours
ACC 7460 Financial Statement Analysis	3 hours
ACC 7480 Ethics & Corporate Governance	3 hours
ACC 7500 Capstone Project	3 hours
LAW 7350 Law for Accountants	3 hours

Electives

4 Graduate level courses (6000 level or higher) in accounting or business 12
hours

Total M. Acc. Hours 30 hours

APPENDIX F: Assurance of Learning Program

In response to the previous review, the Department of Accountancy revised its Assurance of Learning (AoL) process effective with the start of the Fall 2012 term when Wright State University switched from quarters to semesters. Some measures for assessing various learning goals and learning objectives started immediately in the 2012-13, and all were in place by the start of the 2013-14 academic year. Some faculty members wanted to delay implementation of embedded measures in their classes until the 2013-14 academic year to experience a year of teaching courses under a semester calendar. Faculty wishing to delay were granted that opportunity.

Over the entire five-year period there were two different sets of learning goals and objectives in place. Under the new learning goals and objectives, the loop was closed at least twice for both the BSB and M. Acc. programs with additional cycles completed from the old set of learning goals and objectives. Although two years of data in this appendix is reported for the AoL process under the old set of learning goals and objectives, the descriptions in this appendix will focus on the 2-3 years of data reported under the revised learning goals and objectives since they will be the ones in place moving forward.

BSB Program

For the revised set of learning goals and learning objectives, 75% of the students achieving the targeted measure (Results column in the tables) was considered a satisfactory score. Learning Objective 1.1 is measured through the Qualifying Exam (QE) that students must pass in order to be permitted to take Intermediate Accounting I. The QE covers basic knowledge of accounting elements, journal entries, etc., and is given prior to the Fall semester and prior to the Spring semester. Students have only one opportunity to pass the exam per semester. Students need to earn “C level” scores on the QE which is a 50 question multiple choice exam.

Learning Objective 1.2 is tested in Intermediate Accounting I. It is the result of the first mid-term in the course that largely covers basic accrual accounting concepts, adjusting entries, and the accounting equation. At least 75% of the students taking the first mid-term need to score a grade of 70% or higher on that first exam in order for the results to be considered satisfactory for Learning Objective 1.2.

The AoL results for Learning Goal 1 appears below.

**DEPARTMENT OF ACCOUNTANCY ASSURANCE OF LEARNING
UNDERGRAGUATE ACCOUNTING PROGRAM
LEARNING GOALS FALL 2012 – FALL 2015**

Learning Goal 1: Graduates will demonstrate an understanding of basic accounting technical skills and accounting knowledge necessary for accounting employment.

1.1 Students will have a basic knowledge of accounting elements, journal entries, cost characteristics, and financial statement knowledge.			
Year	Results	Target Met	Action
2012-13	100%	Yes	Students were provided with information about topics on the qualifying exam (QE) when signing up for the QE. Students registered for the QE were emailed a study guide a week before they were scheduled to take the QE.
2013-14	100%	Yes	Faculty in principles courses checked on topics covered on the QE to make sure they were giving the subjects proper coverage. They reminded their students to keep course materials to prepare for the QE.
2014-15	100%	Yes	Asked College of Business Advisors to remind sophomores and notify transfers of the QE as soon as possible.
1.2 Students will have an understanding of the accounting equation and basic accrual accounting adjustments.			
Year	Results	Target Met	Action
2013-14	75%	Yes	Greater emphasis in principles classes on the importance of knowing basic accounting equation and adjustments and how useful materials can be in Intermediate Accounting.
2014-15	82.29%	Yes	No changes made.

Learning Goal 2 focuses on critical thinking. Each of the learning objectives associated with Learning Goal 2 are measured through embedded test questions in Management Accounting, Intermediate Accounting II, and Federal Income Tax I respectively. The expectation is for students to earn at least 70% of the points in each course from the embedded measures, and the learning objective is satisfactorily met if 75% of the students enrolled in the course earn 70% of the critical thinking points associated with that course. The results for Learning Goal 2 appear below.

Learning Goal 2: Graduates will demonstrate an ability to think critically.

2.1 Students will demonstrate an ability to determine which costs are relevant in making costing decisions.			
Year	Results	Target Met	Action
2013-14	41.38%	No	Increased time devoted to cost analysis and decision making from 2 50-minute classes to 3 classes. Also increased number of quizzes from 2 to 6 to reinforce the importance of topics.
2014-15	53.09%	No	Added additional quiz on cost analysis and decision making to specifically reinforce critical thinking skills. Also increased the number of in-class examples devoted to decision making.
2.2 Students will demonstrate an ability to think critically in determining the correct components in a financial accounting area.			
Year	Results	Target Met	Action
2013-14	73.69%	No	Spend less time on lease coverage as FASB figures out what it will do. Spend more time on cash flow statement.
2014-15	89.61%	Yes	
2.3 Students will be able to recognize the determinants of taxable income and calculate the tax obligation for the purpose of tax compliance and tax planning.			
Year	Results	Target Met	Action
2013-14	65.63%	No	Update old and create new lecture materials, PowerPoint presentations, illustrative examples, homework problems and solutions to emphasize and better communicate the relevant concepts. Edit and add additional relevant tax court decisions to the students' assignments. Adopted and incorporated text publisher's web-based learning platform (MyAccountingLab), which includes additional problems and other learning material related to relevant concepts.
2014-15	40.2%	No	Spend more class time on relevant concepts. Revise questions to be clearer (informal discussions with students indicate that wording may have been a problem).

Learning Goal 3 focuses on communication skills. Learning Objective 3.1 looks at the ability of students to communicate their employment skills professionally and effectively with the use of an appropriate resume. Students in the Careers in Accounting course are given three opportunities to submit a resume, and must have one deemed appropriate by the third attempt. Resumes are recorded as either “acceptable” or “unacceptable”, and at least 75% of the students must have an “acceptable” resume in order for Learning Objective 3.1 to be met.

Learning Objective 3.2 looks at written communication in the form of a writing sample pulled from the Auditing course. All Wright State concentrations must have at least one course that is considered Writing Intensive, and the Auditing course is designated as such for Accountancy. Utilizing a writing scorecard (Appendix G) that was developed by

the Department of Accountancy faculty and the Department of Accountancy Advisory Board, a sample of writing from the Auditing course is assessed by either an accounting faculty member not teaching the course or an accounting professional. The writing scorecard gives scores for different writing attributes on a 1-5 scale with a score of 1 being an outstanding score. At least 75% of the students had to achieve a score of 3 or less from the scorecard in order for the target to be met.

Learning Goal 3: Students will demonstrate an ability to communicate effectively

3.1 Students will demonstrate an ability to communicate their qualifications effectively in the form of a resume.			
Year	Results	Target Met	Action
2012-13	100%	Yes	Made a sample resume available on Pilot.
2013-14	100%	Yes	Asked professionals talking about public accounting careers and interviewing to reinforce key points on the resume.
2014-15	100%	Yes	Increased the class time spent on resumes from $\frac{3}{4}$ of a class to 1.5 classes. Also introduced the Director of Career Management to the class as a resource available to students
3.2 Students will demonstrate an ability to communicate effectively in an auditing writing assignment.			
Year	Results	Target Met	Action
2012-13	100%	Yes	Guidelines for writing the internal audit report for ACC 4230 will be provided, including general tips for effective report writing.
2013-14	78.57%	Yes	In ACC 4230, a sample internal audit report will be provided to students for reference.
2014-15	93.33%	Yes	In the internal auditing lecture in ACC 4230, there will be an increased emphasis on the importance of effective communication in the audit report, specifically the tone and conciseness.

Learning Goal 4: Students will be able to effectively use technology expected by prospective employers.

4.1 Students will be able to effectively use excel in a data management setting.			
Year	Results	Target Met	Action

2013-14	88.43%	Yes	No changes were made.
2014-15	85.92%	Yes	The MID function will be added. Students must add the MID function to extract partial information from a cell in a spreadsheet.
4.2 Students will be able to effectively use excel for financial accounting assignments.			
Year	Results	Target Met	Action
2013-14	100%	Yes	The type of assignment given to students will be changed to see if the student skills measured are adaptable to other types of assignments.
2014-15	98.96%	Yes	Once again, the type of assignment given to students will be changed to see if the student skills measured are adaptable to other types of assignments.

**DEPARTMENT OF ACCOUNTANCY ASSURANCE OF LEARNING
UNDERGRAGUATE ACCOUNTING PROGRAM
LEARNING GOALS FALL 2010 – SUMMER 2012**

LEARNING GOAL 1: Students will be prepared to work in the field of public accounting.

Learning Objective 1: Students will be able to prepare written reports.			
Year	Results	Target Met	Action
2011-12			Measurement of this objective delayed until switch to semesters.
Learning Objective 2: Students will be able to prepare financial statements.			
Year	Results	Target Met	Action
2010-11	73.35%	Yes	Spend more time in class coverage of Bad Debt Expense.
2011-12	72.86%	Yes	Assign additional homework on bad debt expense calculation; assign additional homework on percentage of completion method for long-term construction contracts; spend more class time on diluted earnings per share.
Learning Objective 4: Students will be able to collect relevant data to support business operations and prepare the proper entries to record the transactions of organizations.			
Year	Results	Target Met	Action
2010-11	75.79%	Yes	Devote more time in class to treasury stock transactions and stock dividends.
2011-12	74.6%	Yes	Assign additional homework on treasury stock transactions; devote more time to amortization of excess cost over fair value and how it affects the parent company and non-controlling interest.
Learning Objective 5: Students will be able to recognize the determinants of taxable income and calculate the tax obligation for the purpose of tax compliance and tax planning.			
Year	Results	Target Met	Action
2010-11	73.5%	Yes	Develop a discussion case on gains converted into income.
2011-12	69.61%	No	Devote more class time to covering gains converted into income.
Learning Objective 6: Students will understand the purpose of financial statement, internal control, operational and compliance audits, and be able to interpret the related audit reports.			
Year	Results	Target Met	Action
2010-11	81.72%	Yes	Increase coverage of the importance of making sure that account balances are updated; increase coverage on the use of batch totals.
2011-12	80.52%	Yes	Devote more time to importance of updating account balances in a systems environment; spend more time on explaining different types of controls; provide additional work on the use of batch totals.

Learning Objective 7: Students will be familiar with the code of conduct for independent auditors.			
Year	Results	Target Met	Action
2010-11	76.49%	Yes	Spend more class time talking about auditor independence.
2011-12	73.27%	Yes	Devote more time and provide some more examples on auditor independence.

LEARNING GOAL 2: Students will be prepared to work in the field of corporate accounting.

Learning Objective 1: Students will be able to prepare written reports.			
Year	Results	Target Met	Action
2011-12			Measurement of this objective delayed until switch to semesters.
Learning Objective 2: Students will be able to prepare financial statements.			
Year	Results	Target Met	Action
2010-11	73.35%	Yes	Spend more time in class coverage of Bad Debt Expense.
2011-12	72.86%	Yes	Assign additional homework on bad debt expense calculation; assign additional homework on percentage of completion method for long-term construction contracts; spend more class time on diluted earnings per share.
Learning Objective 3: Students will be able to prepare budgets and other internal management accounting reports.			
Year	Results	Target Met	Action
2010-11	69.05%	No	Spend more time on joint costing. Use an additional in-class example.
2011-12	65.11%	No	Devote more time to joint costing including an additional homework assignment; assign additional homework to allocating overhead under activity based costing.
Learning Objective 4: Students will be able to collect relevant data to support business operations and prepare the proper entries to record the transactions of organizations.			
Year	Results	Target Met	Action
2010-11	75.79%	Yes	Devote more time in class to treasury stock transactions and stock dividends.
2011-12	74.6%	Yes	Assign additional homework on treasury stock transactions; devote more time to amortization of excess cost over fair value and how it affects the parent company and non-controlling interest.

Learning Objective 5: Students will be able to recognize the determinants of taxable income and calculate the tax obligation for the purpose of tax compliance and tax planning.			
Year	Results	Target Met	Action
2010-11	73.5%	Yes	Develop a discussion case on gains converted into income.
2011-12	69.61%	No	Devote more class time to covering gains converted into income.
Learning Objective 6: Students will understand the purpose of financial statement, internal control, operational and compliance audits, and be able to interpret the related audit reports.			
Year	Results	Target Met	Action
2010-11	81.72%	Yes	Increase coverage of the importance of making sure that account balances are updated; increase coverage on the use of batch totals.
2011-12	80.52%	Yes	Devote more time to importance of updating account balances in a systems environment; spend more time on explaining different types of controls; provide additional work on the use of batch totals.

LEARNING GOAL 3: Students will be prepared to work in the field of cost accounting.

Learning Objective 1: Students will be able to prepare written reports.			
Year	Results	Target Met	Action
2011-12			
Learning Objective 2: Students will be able to prepare financial statements.			
Year	Results	Target Met	Action
2010-11	73.35%	Yes	Spend more time in class coverage of Bad Debt Expense.
2011-12	72.86%	Yes	Assign additional homework on bad debt expense calculation; assign additional homework on percentage of completion method for long-term construction contracts; spend more class time on diluted earnings per share.
Learning Objective 3: Students will be able to prepare budgets and other internal management accounting reports.			
Year	Results	Target Met	Action
2010-11	69.05%	No	Spend more time on joint costing. Use an additional in-class example.
2011-12	65.11%	No	Devote more time to joint costing including an additional homework assignment; assign additional homework to allocating overhead under activity based costing.

Learning Objective 4: Students will be able to collect relevant data to support business operations and prepare the proper entries to record the transactions of organizations.			
Year	Results	Target Met	Action
2010-11	75.79%	Yes	Devote more time in class to treasury stock transactions and stock dividends.
2011-12	74.6%	Yes	Assign additional homework on treasury stock transactions; devote more time to amortization of excess cost over fair value and how it affects the parent company and non-controlling interest.

LEARNING GOAL 4: Students will be prepared to work in the field of governmental/not-for-profit accounting.

Learning Objective 1: Students will be able to prepare written reports.			
Year	Results	Target Met	Action
2011-12			Measurement of this objective delayed until switch to semesters.
Learning Objective 2: Students will be able to prepare financial statements.			
Year	Results	Target Met	Action
2010-11	73.35%	Yes	Spend more time in class coverage of Bad Debt Expense.
2011-12	72.86%	Yes	Assign additional homework on bad debt expense calculation; assign additional homework on percentage of completion method for long-term construction contracts; spend more class time on diluted earnings per share.
Learning Objective 3: Students will be able to prepare budgets and other internal management accounting reports.			
Year	Results	Target Met	Action
2010-11	69.05%	No	Spend more time on joint costing. Use an additional in-class example.
2011-12	65.11%	No	Devote more time to joint costing including an additional homework assignment; assign additional homework to allocating overhead under activity based costing.
Learning Objective 4: Students will be able to collect relevant data to support business operations and prepare the proper entries to record the transactions of organizations.			
Year	Results	Target Met	Action
2010-11	75.79%	Yes	Devote more time in class to treasury stock transactions and stock dividends.
2011-12	74.6%	Yes	Assign additional homework on treasury stock transactions; devote more time to amortization of excess cost over fair value and how it affects the parent company and non-controlling interest.

Learning Objective 5: Students will be able to recognize the determinants of taxable income and calculate the tax obligation for the purpose of tax compliance and tax planning.			
Year	Results	Target Met	Action
2010-11	73.5%	Yes	Develop a discussion case on gains converted into income.
2011-12	69.61%	No	Devote more class time to covering gains converted into income.
Learning Objective 6: Students will understand the purpose of financial statement, internal control, operational and compliance audits, and be able to interpret the related audit reports.			
Year	Results	Target Met	Action
2010-11	81.72%	Yes	Increase coverage of the importance of making sure that account balances are updated; increase coverage on the use of batch totals.
2011-12	80.52%	Yes	Devote more time to importance of updating account balances in a systems environment; spend more time on explaining different types of controls; provide additional work on the use of batch totals.
Learning Objective 7: Students will be familiar with the code of conduct for independent auditors.			
Year	Results	Target Met	Action
2010-11	76.49%	Yes	Spend more class time talking about auditor independence.
2011-12	73.27%	Yes	Devote more time and provide some more examples on auditor independence.

**DEPARTMENT OF ACCOUNTANCY ASSURANCE OF LEARNING
MASTERS OF ACCOUNTANCY PROGRAM
LEARNING GOALS FALL 2012 – FALL 2015**

Learning Goal 1: Graduates will be able to communicate effectively.

1.1 Graduates will be able to make effective oral presentations			
Year	Results	Target Met	Action
2012-13	100%	Yes	In ACC 7500 students will make a practice presentation of their final presentation near the end of the course.
2013-14	100%	Yes	Student teams will do a “Problem Definition” at the beginning of the semester in ACC 7500 to give them an additional opportunity to practice oral presentation skills.
2014-15	100%	Yes	In ACC 7500 a mid-term in class presentation on the teams’ progress to date will provide students with an additional opportunity to practice oral presentation skills and receive feedback. In addition, a Peer Feedback form for the mid-term presentation will be used in Spring 2016.
1.2 Graduates will be able to write effectively			
Year	Results	Target Met	Action
2012-13	100%	Yes	Additional case assignments were given throughout the curriculum that required effective written communication.
2013-14	71.43%	No	Include more in-class discussion of effective techniques (e.g., how to write a memo which will serve as audit documentation). In ACC 7410 more short writing assignments were made. In ACC 7440 more guidance regarding effective written responses for the case assignments will be provided
2014-15	87.5%	Yes	Spend more class time reviewing examples of more effective memos with a focus on why they are particularly effective.

Learning Goal 2: Graduates will be able to research accounting issues and analyze them effectively.

2.1 Graduates will be able to determine the relevant financial accounting standards when research Trueblood cases.			
Year	Results	Target Met	Action
2013-14	95%	Yes	In ACC 7410 time in computer labs doing research will be increased.
2014-15	100%	Yes	In ACC 7410 time spent during the initial stages of codification work with research cases will be increased.
2.2 Graduates will be able to identify relevant auditing standards when researching audit cases.			
Year	Results	Target Met	Action
2013-14	100%	Yes	In ACC 7440 continue to emphasize the application of appropriate standards
2014-15	100%	Yes	In ACC 7440 continue to include realistic cases during class time to illustrate application of appropriate standards.

Learning Goal 3: Graduates will be able to solve unstructured accounting problems and appropriately consider ethical issues.

3.1 Students will be able to identify the appropriate ethical issues in ethics cases.			
Year	Results	Target Met	Action
2012-13	100%	Yes	In ACC 7480, examples of ethical issues from the AICPA Code of Professional Conduct Interpretations and Rulings will be used and the relevant issues and professional guidance discussed.
2013-14	100%	Yes	In ACC 7480, ethics case discussions will begin by asking students to identify the ethical issue in the case.
2014-15	100%	Yes	In ACC 7480, Dr. Lightle wrote and will introduce a case based on a less well-known case where the ethical issues are less obvious.
3.2 Students will be able to identify the ethical issues in an unstructured attestation problem.			
Year	Results	Target Met	Action
2013-14	100%	Yes	In ACC 7440 continue to emphasize the ethical dimension of attestation issues during class time.
2014-15	100%	Yes	In ACC 7440 expand on the discussion of the ethical perspective of audit decisions along with the evaluation of the client.

Learning Goal 4: Graduates will be able to work effectively in teams.

4.1 Graduates will be able to work effectively as a team on a semester long project.			
Year	Results	Target Met	Action
2013-14	100%	Yes	For 2014-15 in ACC 7500 provide student teams with a mid-term initial teamwork score so that they have earlier feedback. In ACC 7460 teams working on semester long projects will have an interim component submission schedule added to their project corresponding to most recent topic coverage.
2014-15	100%	Yes	In ACC 7500, the professor will meet with each member of a team separately from the other members of the team to obtain better feedback on the performance of the team and to provide suggestions for improving the teams' effectiveness. In ACC 7460 project subcomponents will be rearranged.
4.2 Graduates will be able to work effectively as a team on a short-term project.			
Year	Results	Target Met	Action
2013-14	100%	Yes	At the beginning of the Fall semester a M. Acc. orientation was held where students introduced themselves and were engaged in a brief team-building exercise.
2014-15	100%	Yes	Fall 2015 M. Acc. Orientation Session was lengthened to 2.5 hours and the team-building exercise was expanded. In ACC 7410 there will be increased time for students working in groups during the initial stages of work with research cases.

APPENDIX G

Assessor Name: _____

Paper Number: _____

Date:

WRITING ASSESSMENT SCORECARD

Writing Trait	All of the time	Most of the time	Frequently	Occasionally	Rarely	NA
1. Spelling is proper.	1	2	3	4	5	6
2. Punctuation is proper.	1	2	3	4	5	6
3. Proper tense is used.	1	2	3	4	5	6
4. Good grammar is used.	1	2	3	4	5	6
5. Words are used appropriately.	1	2	3	4	5	6
6. Sentence length is not excessive.	1	2	3	4	5	6
7. Separate paragraphs are used to express different ideas and topics.	1	2	3	4	5	6
8. Pronouns are both used and placed appropriately.	1	2	3	4	5	6
9. Information is communicated in a complete, concise, and logical manner.	1	2	3	4	5	6
10. If formal rules are referred to, they are	1	2	3	4	5	6

properly referenced and explained.						
11. If a solution is called for, the proposed course of action is outlined.	1	2	3	4	5	6
12. Writing is based on facts and not conjecture (unless clearly noted).	1	2	3	4	5	6
13. Tone of the writing is business and not casual.	1	2	3	4	5	6
14. The writing style is appropriate for the intended audience.	1	2	3	4	5	6

APPENDIX H

Assessor Name: _____

Speaker Name: _____ Date: _____

PRESENTATION ASSESSMENT SCORECARD

Presentation Trait	Excellent	Good	Mediocre	Poor	Unacceptable	NA
1. Effectiveness of introduction.	1	2	3	4	5	6
2. Organization of the presentation.	1	2	3	4	5	6
3. The preparedness of the presenter.	1	2	3	4	5	6
4. Clarity and logic of the conclusion.	1	2	3	4	5	6
Presentation Trait	All of the time	Most of the time	Frequently	Occasionally	Rarely	NA
5. The key points of the presentation are identified.	1	2	3	4	5	6
6. Audio-visual aids (if used) are appropriate and coincide	1	2	3	4	5	6

with the presentation.						
7. The presenter is concise.	1	2	3	4	5	6
8. The presenter responds to questions effectively.	1	2	3	4	5	6
9. The speaker's voice projection is appropriate.	1	2	3	4	5	6
10. The speaker's voice has proper inflection.	1	2	3	4	5	6
11. The speaker avoids nervous habits that are distracting.	1	2	3	4	5	6
12. The speaker has good posture.	1	2	3	4	5	6
13. The speaker makes eye contact with the audience.	1	2	3	4	5	6
14. The speaker avoids reading the presentation.	1	2	3	4	5	6

Please feel free to write down any additional comments on the back of this sheet.

APPENDIX I: Invited Speakers

Every academic year the Department of Accountancy brings in many accounting professionals and business leaders to speak to students on a variety of subjects. Among the professionals who have come to accounting classes to either speak to students or talk about a specific area of expertise are

- Albert Asebrook, Partner – Deloitte
- Justin Stallard, Partner – McGladrey
- Todd Pleiman, Partner – McGladrey
- Jay Moeller, Partner - McGladrey
- Vishal Soin, President – Soin International
- Doug Meyer, Partner – Brixey and Meyer
- Joseph Zaidain, Partner – Mahle, Wack, Zaidain & Co.
- David Hopkins, President – Wright State University
- Jim Penikas, Director – Reynolds and Reynolds
- Gregory Hopper, Director Controller's Group – Verso Corporation
- Mark Houston, Senior Director of Analytics – Capital One
- Blake Michaels, President – Coblynau Partners
- Randy Domigan, Senior Manager – Brady Ware
- Missy Behymer, Senior Manager – Brady Ware
- Karen Wright, Audit Senior Manager – Deloitte
- Jessica Tuschong, Senior Tax Manager – McGladrey
- Troy Augustine, President – Stoddard Hill Capital
- Larry Phillips, Vice-President – The Phillips Companies
- Dave Humphrey, CFO - Artonomy
- Martin Shroyer, Manager Brand Finance – Scotts Miracle-Gro Company
- Chad Fast, Audit Manager - Deloitte
- Nathan Rentz, Audit Manager - McGladrey
- Ann Bernardo, Treasurer – Northmont School District
- Kevin Schweitzer, Director of Finance – City of Clayton
- Nancy Gregory, Director of Finance – City of Kettering
- Rodney Foote, Management Accountant - Meadwestvaco

APPENDIX I (Cont.)

There have also been a number of professionals who have come to speak to accounting students outside of the classroom. These are largely presentations or talks to accounting student groups. Among these speakers are

- Albert Asebrook, Partner – Deloitte
- Ron Marshall, Owner – Wildridge Capital Management
- Justin Stallard, Partner – McGladrey
- Jay Moeller, Partner – McGladrey
- Mitch Hurst, Controller – Speedway
- Doug Meyer, Partner – Brixey and Meyer
- Dave Brixey, Partner – Brixey and Meyer
- Bob Reynolds, Partner – Brady Ware
- Brian Carr, Partner – Brady Ware
- Jim Kaiser, Partner – Brady Ware
- Herb Lemaster, Partner – Clark Schaefer Hackett
- Dave Gasper, President – Assisted Patrol
- Doug Root, Partner – Alexander, Offenberger & Root
- Charles Craft, Partner – Flagel Huber Flagel
- Randy Domigan, Senior Manager – Brady Ware
- Markita Jones, Special Agent – Criminal Investigation Unit Internal Revenue Service
- Kellee Pritt, Deputy Director – 88th Comptroller Squadron, Wright Patterson AFB

AACSB Table 2-1: Intellectual Contributions

Part A: Five-Year Summary of Intellectual Contributions													
Faculty	Portfolio of Intellectual Contributions			Types of Intellectual Contributions								Percentages of Faculty producing ICs	
	Basic or Discovery Scholarship	Applied or Integration /Application Scholarship	Teaching and Learning Scholarship	Peer-Reviewed Journals	Research Monographs	Academic/Professional Meeting Proceedings	Competitive Research Awards Received	Textbooks	Cases	Other Teaching Materials	Other IC Type Selected by the School	Percent of Participating Faculty Producing ICs *=/s Participating	Percentage of Total FTE Faculty Producing ICs % Dedicated to mission
Accountancy													
Kevin Brown	0	6 ⁽¹⁾	1	5 ⁽¹⁾	0	0	0	0	0	0	2	*	100%
David Bukovinsky	0	2	0	1	0	0	0	0	0	0	1	*	100%
Mary Callison ¹	0	0	0	0	0	0	0	0	0	0	0	*	100%
John Cook	0	3 ⁽¹⁾	0	3 ⁽¹⁾	0	0	0	0	0	0	0	*	100%
Kathryn Easterday ²	2	9 ⁽¹⁾	0	7 ⁽¹⁾	0	0	0	0	0	0	4	*	100%
James Greenspan	0	0	0	0	0	0	0	0	0	0	0	*	100%
Carolyn Hartwell	0	2 ⁽¹⁾	0	2 ⁽¹⁾	0	0	0	0	0	0	0	*	100%
Thomas Hazelbaker ³	0	1	0	0	0	0	0	0	0	0	1	*	78.7%
Margaret Houston	0	0	0	0	0	0	0	0	0	0	0	*	100%
Susan Lightle	0	4 ⁽³⁾	2 ⁽¹⁾	4 ⁽⁴⁾	0	0	0	0	0	0	2	*	100%
P. Lin	0	3	0	3	0	0	0	0	0	0	0	*	100%
Hans-Dieter Sprohge	0	5	0	4	0	0	0	0	0	0	1	*	100%
Sue Terzian	0	0	0	0	0	0	0	0	0	0	0	*	100%
Total Accountancy	2	35 ⁽⁷⁾	3 ⁽¹⁾	29 ⁽⁸⁾	0	0	0	0	0	0	11	69.23%	68.72%
	Portfolio of Intellectual			Types of Intellectual Contributions								Percentages of Faculty producing	

Table 2-1

	Contributions											ICs	
	Basic or Discovery Scholarship	Applied or Integration /Application Scholarship	Teaching and Learning Scholarship	Peer-Reviewed Journals	Research Monographs	Academic/Professional Meeting Proceedings	Competitive Research Awards Received	Textbooks	Cases	Other Teaching Materials	Other IC Type Selected by the School	Percent of Participating Faculty Producing ICs	Percentage of Total FTE Faculty Producing ICs
Faculty Aggregate and summarize data to reflect the organizational structure of the school's faculty (e.g. departments, research groups). Do not list by individual faculty member.													
Grand Total	2	35 (7)	3 (1)	29 (8)	0	0	0	0	0	0	11	69.23%	68.72%

Note: Subscripts indicate intellectual contributions where more than one individual on your campus was a collaborator. If the other collaborators are also included on this report, the contribution will be counted once for each individual on the report.

Part B: Alignment with Mission, Expected Outcomes, and Strategy Provide a qualitative description of how the portfolio of intellectual contributions is aligned with the mission, expected outcomes, and strategy of the school. Please see Section 4 (Strategic Management) under the Mission and Intellectual Contributions sections of the Accountancy CIR School Report for this description.
Part C: Quality of Five-Year Portfolio of Intellectual Contributions Provide evidence demonstrating the quality of the above five-year portfolio of intellectual contributions. Schools are encouraged to include qualitative descriptions and quantitative metrics and to summarize information in tabular format whenever possible. Please see Section 4 (Strategic Management) under the Intellectual Contributions section of the Accountancy CIR School Report for this evidence.
Part D: Impact of Intellectual Contributions Provide evidence demonstrating that the school's intellectual contributions have had an impact on the theory, practice, and/or teaching of business and management. The school is encouraged to include qualitative descriptions and quantitative metrics and to summarize the information in tabular format whenever possible to demonstrate impact. Evidence of impact may stem from intellectual contributions produced beyond the five-year AACSB accreditation review period. Please see Section 4 (Strategic Management) under the Intellectual Contributions section of the Accountancy CIR School Report. In addition, see Section 7 (Academic and Professional Engagement) under the Academic Distinctiveness and Quality section and Faculty Qualifications section of the same report.

Notes: Please add a footnote to this table summarizing the school's policies guiding faculty in the production of intellectual contributions. The data must also be supported by analysis of impact/accomplishments and depth of participation by faculty across disciplines. The data presented in Table 2-1 should be supported by faculty vitae that provide sufficient detail to link individual citations to what is presented here. Interdisciplinary outcomes may be presented in a separate category but the disciplines involved should be identified.

¹ Mary Callison

Note: In 2013-2014, has no administrative data record.

Note: In 2012-2013, has no administrative data record.

Note: In 2011-2012, has no administrative data record.

Note: In 2010-2011, has no administrative data record.

² Kathryn Easterday

Note: In 2012-2013, has no administrative data record.

Note: In 2011-2012, has no administrative data record.

Note: In 2010-2011, has no administrative data record.

³ Thomas Hazelbaker

Note: In 2011-2012, has no administrative data record.

Note: In 2010-2011, has no administrative data record.

AACSB Table A9-1

FACULTY SUFFICIENCY AND QUALIFICATIONS SUMMARY FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR USING COURSES TAUGHT (RE: Standards 5 and 15)

Date Range: September 1, 2010 - August 31, 2015

Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities	Percent of Time Devoted to Mission for Each Faculty Qualification Group					Brief Description of Basis for Qualification
Faculty Member's Name	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Productivity (P)	Supporting Faculty Productivity (S)		Scholarly Academic (SA)	Practice Academic (PA)	Scholarly Practitioner (SP)	Instructional Practitioner (IP)	Other (O)	
Accountancy											
Kevin Brown	September 2004	Ph D, 2000	36		UT, MT, RES and SER	100.0					
David Bukovinsky ¹	September 1999	Ph D, 1993	44		UT, MT, RES and SER		100.0				
Mary Callison ²	August 2014		7		UT, MT, RES and SER	100.0					ABD
John Cook	September 2004	LLM, 1996	36		UT, MT, RES and SER	100.0					
Kathryn Easterday ³	August 2013	Ph D, 2007	10		UT, MT, RES and SER	100.0					
James Greenspan ⁴	January 1, 2003	Ph D, 1986	27		UT, MT, ADM, RES and SER		100.0				

Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities	Percent of Time Devoted to Mission for Each Faculty Qualification Group					Brief Description of Basis for Qualification
Faculty Member's Name	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Productivity (P)	Supporting Faculty Productivity (S)		Scholarly Academic (SA)	Practice Academic (PA)	Scholarly Practitioner (SP)	Instructional Practitioner (IP)	Other (O)	
Carolyn Hartwell	September 2001	Ph D, 1992	35		UT, MT, RES and SER	100.0					
Thomas Hazelbaker ⁵	August 2012	BS, 1972	21		UT				78.7		
Margaret Houston	September 1988	MBA, 1985	59		UT, MT and SER				100.0		
Susan Lightle	September 1987	Ph D, 1992	29		UT, MT, RES and SER	100.0					
P. Lin	September 1, 2006	Ph D, 1988	36		UT, MT, RES and SER	100.0					
Hans-Dieter Sprohge	September 1993	Ph D, 1974	40		UT, MT, RES and SER	100.0					
Sue Terzian	April 1998	MBA, 1979	46		UT and SER				100.0		
Total Accountancy			426	0		800.0 (62.6%)	200.0 (15.6%)	0.0 (0.0%)	278.7 (21.8%)	0.0 (0.0%)	
			>= 60% requirement for P for AACSB met (100.0%)			Minimum SA: >= 40% requirement for AACSB met (62.6%) Minimum SA + PA + SP: >= 60% requirement for AACSB met (78.2%) Minimum SA + PA + SP + IP: >= 90% requirement for AACSB met (100.0%)					
Faculty Portfolio			Faculty Sufficiency			Percent of Time Devoted to Mission for Each Faculty Qualification Group					

Table A9-1

Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities	Percent of Time Devoted to Mission for Each Faculty Qualification Group					Brief Description of Basis for Qualification
Faculty Member's Name	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Productivity (P)	Supporting Faculty Productivity (S)		Scholarly Academic (SA)	Practice Academic (PA)	Scholarly Practitioner (SP)	Instructional Practitioner (IP)	Other (O)	
Faculty Member's Name	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Productivity (P)	Supporting Faculty Productivity (S)	Normal Professional Responsibilities	Scholarly Academic (SA)	Practice Academic (PA)	Scholarly Practitioner (SP)	Instructional Practitioner (IP)	Other (O)	Brief Description of Basis for Qualification
Grand Total											
Grand Total			426	0		800.0 (62.6%)	200.0 (15.6%)	0.0 (0.0%)	278.7 (21.8%)	0.0 (0.0%)	
			>= 75% requirement for P for AACSB met (100.0%)			Minimum SA: >= 40% requirement for AACSB met (62.6%) Minimum SA + PA + SP: >= 60% requirement for AACSB met (78.2%) Minimum SA + PA + SP + IP: >= 90% requirement for AACSB met (100.0%)					
Faculty Sufficiency Indicators:					Faculty Qualification Indicators:						
<ul style="list-style-type: none"> Overall: $P/(P+S) \geq 75\%$ By discipline, location, delivery mode, or program: $P/(P+S) \geq 60\%$ 					<ul style="list-style-type: none"> Minimum SA: $(SA)/(SA + PA + SP + IP + O) \geq 40\%$ Minimum SA + PA + SP: $(SA + PA + SP)/(SA + PA + SP + IP + O) \geq 60\%$ Minimum SA + PA + SP + IP: $(SA + PA + SP + IP)/(SA + PA + SP + IP + O) \geq 90\%$ 						

1. This summary information is useful in assisting the peer review team in its initial assessment of alignment with Standards 5 and 15. The summary information allows the team to effectively focus its in-depth review of individual faculty vitae or other documents supporting the conclusions presented in the table. List all faculty contributing to the mission of the school including participating and supporting faculty, graduate students who have formal teaching responsibilities, and administrators holding faculty rank. For faculty not engaged in teaching, leave columns 4 and 5 (Faculty Sufficiency) blank. Faculty who left during the time frame represented in the table should not be included. Faculty members who joined the school for any part of the time frame are to be included. The school must explain the "normal academic year" format/schedule. Peer review teams may request documentation for additional years; for individual terms; or by programs, location, delivery mode, and/or discipline.
2. The measure of "teaching productivity" must reflect the operations of the business school, e.g. student credit hours (SCHs), European Credit

Transfer Units (ECTUs), contact hours, individual courses, modules, or other designations that are appropriately indicative of the teaching contributions of each faculty member. Concurrence of the metric must be reached with the peer review team early in the review process. If a faculty member has no teaching responsibilities, he or she must be listed and reflected in the qualifications part of the table.

3. Indicate the normal professional responsibilities of each faculty member using the following guide: UT for undergraduate teaching; MT for master's level teaching; DT for doctoral level teaching/mentoring; ADM for administration; RES for research; ED for executive education; SER for other service and outreach responsibilities. A faculty member may have more than one category assigned. Individuals who teach only in executive education programs should not be listed in this table.
4. For faculty qualifications based on engagement activities, faculty members may be Scholarly Academic (SA), Practice Academic (PA), Scholarly Practitioner (SP), Instructional Practitioner (IP), or Other (O). Faculty members should be assigned one of these designations based on the school's criteria for initial qualifications and continuing engagement activities that support currency and relevance in the teaching field and to support other mission components. Faculty may be assigned in more than one category, but must be listed only once. Doctoral students who have obtained ABD status are considered SA or PA (depending on the nature of the doctoral degree) for 3 years. Faculty who have earned a doctoral degree will be considered SA or PA (depending on the nature of the doctoral degree) for 5 years from the date the degree is awarded. The "Other" category should be used for those individuals holding a faculty title but whose qualifications do not meet the criteria established by the school for SA, PA, SP, or IP status.
5. The "percent of time devoted to mission" reflects each faculty member's contributions to the school's overall mission during the period of evaluation. Reasons for less than 100 percent might include part-time employment, shared appointment with another academic unit, or other assignments that make the faculty member partially unavailable to the school. A full-time faculty member's percent of time devoted to mission is 100 percent. For doctoral students who have formal teaching duties, the percent of time devoted to mission should reflect their teaching duties only and not any other activities associated with their roles as a student, e.g. work on a dissertation. For example, a doctoral student who teaches one class over the normal academic year and a part-time faculty member whose responsibilities are limited to the same level of activity should be assigned the same "percent of time devoted to mission."

¹ David Bukovinsky

Note: In 2013-2014, was Scholarly Academic.

² Mary Callison

Note: In 2013-2014, has no administrative data record and did not teach any courses.

Note: In 2012-2013, has no administrative data record and did not teach any courses.

Note: In 2011-2012, has no administrative data record and did not teach any courses.

Note: In 2010-2011, has no administrative data record and did not teach any courses.

³ Kathryn Easterday

Note: In 2012-2013, has no administrative data record and did not teach any courses.
Note: In 2011-2012, has no administrative data record and did not teach any courses.
Note: In 2010-2011, has no administrative data record and did not teach any courses.

⁴ James Greenspan

Note: In 2013-2014, was Scholarly Academic.

⁵ Thomas Hazelbaker

Note: In 2013-2014, spent 100.0% of time devoted to the school's mission.
Note: In 2012-2013, spent 100.0% of time devoted to the school's mission.
Note: In 2011-2012, has no administrative data record and did not teach any courses.
Note: In 2010-2011, has no administrative data record and did not teach any courses.

AACSB Table A9-2

DEPLOYMENT OF PARTICIPATING AND SUPPORTING FACULTY BY QUALIFICATION STATUS IN SUPPORT OF DEGREE PROGRAMS FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR USING COURSES TAUGHT

Date Range: September 1, 2010 - August 31, 2015

	Percent of teaching (measured by courses taught)					Total %
	Scholarly Academic (SA) %	Practice Academic (PA) %	Scholarly Practitioner (SP) %	Instructional Practitioner (IP) %	Other (O)%	
Bachelor's	60.87%	13.04%	0%	26.09%	0%	100%
MBA	27.27%	36.36%	0%	36.36%	0%	100%
Specialized Master's	100%	0%	0%	0%	0%	100%
Doctoral	0%	0%	0%	0%	0%	0%

1. Provide information for the most recently completed normal academic year. Each cell represents the percent of total teaching (whether measured by credit hours, contact hours, courses taught or another metric appropriate to the school) for each degree program level by faculty qualifications status. The sum across each row should total 100 percent. Provide a brief analysis that explains the deployment of faculty as noted above to mission, expected outcomes, and strategies.