

WRIGHT STATE UNIVERSITY
DEPARTMENT OF ACCOUNTANCY
RAJ SOIN COLLEGE OF BUSINESS

AACSB CONTINUOUS IMPROVEMENT REVIEW REPORT
JANUARY 28, 2021

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INSTITUTIONAL AND ACCOUNTING ACADEMIC UNIT OVERVIEW

Engagement

- The Eta Psi chapter of Beta Alpha Psi has been recognized as a *Superior* chapter for 16 consecutive years.
- The John Talbott Accounting Leadership Program brings business professionals to campus to meet with top accounting students.
- John Talbott Accounting Leadership Program students are paired with a mentor from the business community who they can reach out to regarding career development.
- John Patterson, Executive Director of the Board of Accountancy for the State of Ohio, spoke with Wright State M. Acc. students in 2017, 2018, and 2019.
- The Department of Accountancy hosts an Accounting Fall Social each Fall typically attended by 80 – 100 professionals to meet with accounting majors about internship and career opportunities.
- Accounting majors meet with accounting professionals each Fall to conduct Accounting Mock interviews which provides students with valuable professional feedback on their interviewing skills.
- ACC 2070 Careers in Accounting is a speaker oriented accounting class where accounting professionals come to class and speak about the type of work they perform. Other accounting professionals talk about interview preparation. Professionals also speak to the class about the CPA exam, other professional certifications, and internships.
- The Department of Accountancy hosts an annual Accounting Homecoming event at a Wright State basketball game targeting Accounting alumni, but also including faculty and current students. It typically draws 250 – 300 each year.

Innovation

- Student teams advanced to the final 4 of the IMA National Student Case Competition in both 2017 and 2018.
- Student teams advanced to the final 4 of the IMA National Student Case Competition in 23 of the last 28 years and won 5 different times.
- “A Strategy for Teaching Critical Thinking: The Sellmore Case,” co-authored by Dr. Susan Lightle (retired) in *Management Accounting Quarterly*, Spring 2017, was recognized with a *Certificate of Appreciation* from the IMA’s annual Lybrand Awards Manuscript Competition.
- The John Talbott Accounting Leadership Program identifies students coming out of high school with a higher academic profile and active in extra-curricular programs. Students admitted to this program meet with business professionals monthly and receive a minimum scholarship.

- The Department of Accountancy holds a Principles Recognition event each semester. It recognizes outstanding performers in the Accounting Principles courses and is attended by Accountancy faculty. Students are presented with a certificate, a light lunch, and the opportunity to chat with the faculty with the goal of promoting the Accounting program.

Impact

- Wright State is the major producer of accounting professionals in the Dayton area.
- At least 43 partners/shareholders at 17 of the 20 largest public accounting firms in the Dayton area are Wright State accountancy alumni.
- Nathan Rentz (class of 2005) was a recipient of the 40 under 40 award by the *Dayton Business Journal*. This award identifies 40 young business leaders in the Dayton area who are making an impact.
- Tom Hazelbaker, an instructor in the Department of Accountancy, and Bill Pohlman, an accounting alum and a retired partner from Pohlman and Talmage CPAs, conducted a Life Skills Finance Workshop for Wright State athletes in December 2018.
- Maggie Houston, retired lecturer in the Department of Accountancy, was named 2016 *Honors Teacher of the Year*.
- “Finding a Second Passion, New Career After Retirement,” *Dayton Daily News*, March 29, 2017 featured Accountancy Instructor Tom Hazelbaker on his transition from a partner in the public accounting firm, Clark Schaefer Hackett where he worked for over 30 years, to a faculty member at Wright State. The article was subsequently picked up by many other Cox news outlets including the *Middletown News Journal*, *Springfield News-Sun*, and *Hamilton Journal News*.
- Tom Hazelbaker was named Outstanding Accounting Instructor in 2017, 2018, 2019, and 2020.
- Wright State accounting students received the second largest number of Ohio Society of CPAs Scholarships for 2020.
- In 2016, Kevin Hagstrom (class of 1999 and 2000) was promoted to partner at Flagel Huber Flagel.
- In 2017, Todd Pleiman (class of 1995) was promoted to Managing Partner of the Dayton office of RSM.
- In 2017, Chris Snyder (class of 2006, 2008) was promoted to partner at Kentner Sellers.
- In 2017, Martin Shroyer (class of 2003 and 2007) was named Director of Finance for Hawthorne Gardening Co. (subsidiary of Scott’s Miracle-Gro).
- In 2018, Daniel Isenbarger (class of 2003) was promoted to CFO at Heidelberg Distributing.

- In 2019, Randy Domigan (class of 1994) was promoted to partner at Brady Ware.
- In 2019, Brett Vandeman (class of 2006 and 2008) was promoted to partner at Flagel Huber Flagel.
- In 2019, Brittany Lawrence (class of 2003) was promoted to shareholder at Clark, Schaefer Hackett.
- In 2019, Christine Vaughan (class of 2007 and 2008) was promoted to principal at Clark, Schaefer Hackett.
- In 2020, Todd Gossett (class of 2007) was promoted to audit partner at RSM.
- In 2020, Matt Lubbers (class of 2004 and 2006) was promoted to tax partner at RSM.
- In 2020, Matt Jones (class of 2006 and 2007) was promoted to partner at Flagel Huber Flagel.
- In 2020, Chris Bailey (class of 2004) was promoted to partner at the Tidwell Group.
- In 2020, Andrew Lawrence (class of 2014) was named President and CEO of Tiedemann Bevs Industries.
- In 2020, Owen Wyss (class of 2004) was named CFO at Complete General Construction.
- In 2020, Joseph Stevens (class of 2004 and 2005) was named CFO at ONEIL & Associates.

SITUATIONAL ANALYSIS

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 need as an affordable public university, enrollment has grown over time, and in Fall 2010 reached an all-time high of 19,793. Enrollment has declined since then and now stands at 11,535. Although initially a commuter university, Wright State has transformed itself with a number of 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 (RSCoB). The RSCoB 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 starting in 2000. AACSB accreditation was reaffirmed in 2000, 2010, and 2015 covering both the BSB and M. Acc.

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

Wright State University is a regional public university with a very short history to this point. The university's mission is

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.*

The University has become a focal point of the community in and around Dayton. With its affordable tuition, it has become a major destination 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

75-80 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. Students who are not directly admitted to the RSCoB are initially placed in University College. During their first year of school, 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 RSCoB if they have earned a minimum GPA of 2.5. Direct admission from high school to the RSCoB requires a 3.25 high school GPA and an ACT score of 22.

Advantages and Disadvantages in Reputation, Resources, Sponsors and Supporters

Wright State University is only 53 years old. It does not have the generations of families attending the university that many other universities do. It also does not benefit yet from the estates of many alumni because of its age. 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. Consequently, some students arrive on campus ill-prepared to do college work and end up leaving.

Wright State students don't have the same strong identification with the university as one often sees at other universities. In a typical undergraduate classroom, it is likely that one will see students wearing t-shirts, sweatshirts, etc. with the names of other universities in greater numbers than those wearing Wright State clothing.

Most Wright State students come from lower middle-class backgrounds and are often times first generation college students. It is rare to come across a Wright State student who is not working a number of hours each week to pay for the cost of attending college. Without these part-time (or in some cases full-time) jobs, they would not be able to attend school. These work obligations limit their opportunities to participate in activities outside of class.

Wright State students are also extremely cost-conscious. Most students view the cost of college as an expense rather than an investment. A large number want to finish college as soon as they can in order to reduce expenses and start earning more money. If given the opportunity to take an abnormally large number of classes each semester and finish college a semester early, a large number of Wright State students will try to do this to save one semester's worth of tuition even if it means their GPA is 2.4 instead of 3.4. They are cost conscious more than GPA conscious.

Fortune 500 companies which were at one time in the Dayton area have either left or been taken over in the last 10 years. NCR, LexisNexis, and Mead Westvaco are no longer headquartered in the area. With their disappearance, only Deloitte remains in Dayton among Big 4 accounting firms. Speedway is headquartered in the region, and has been a major employer of Wright State graduates. They are in the process of spinning off from Marathon and going public, but an

agreement is in place for Speedway to be acquired by the company which owns Seven-Eleven. It is uncertain what impact that will have on the current Speedway operating structure.

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 will be higher.

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.

The Department's alumni have enjoyed a great deal of professional success. At least 40 accountancy alumni are partners/shareholders at 17 of the largest public accounting firms in the Dayton area. Accountancy alumni are also partners at Big 4 accounting firms in Cleveland, Columbus, Dallas, Indianapolis, and New York City.

Adjacent to Wright State's campus is Wright-Patterson Air Force Base (WPAFB). They are the largest employer in the state of Ohio and recruit a large number of accounting students regularly. The downside is that as a public entity, WPAFB is not the same as a corporate partner. There is no matching program for alumni donors, and there is no opportunity for sponsorship opportunities with the base.

Internal, Environmental and Competitive Challenges

The environment at Wright State changed dramatically over the last five years which has put the university in a very precarious financial situation. There has been a lack of stability in leadership rolls as there have been 4 different presidents and 4 different provosts over this time period with a fifth provost to be named shortly.

In 2015 the Federal government began an investigation of the misuse of the H-1B visa program at Wright State. Student visas were issued to individuals who weren't primarily students, but full-time workers for a tech company associated with a former member of the Board of Trustees. Over \$2 million was spent by the university in legal fees and investigative costs. A \$1 million fine was levied against the university in 2018. The provost was fired in 2015, and there was a substantial cost since 2015 in the loss of international students enrolled at the university.

A series of poor financial decisions by the university starting in 2012 and continuing through 2018 has been very damaging. The university spent \$1.7 million to apply to host the first

presidential debate in 2016 and \$2.6 million in upgrades to the facility where the debate would be held. The university was successfully awarded the first debate by the Presidential Debate Commission. However, it was increasingly clear that the university did not have the additional funds needed to host the debate. 10 weeks before the debate the university pulled out of the debate. They are still in court over a consultant suing the university for \$2 million.

There were additional financial debacles involving the university’s attempt to build up its research arm. Research contracts lost \$4 million from underbilling and budget overruns. Another consultant sued the university for \$4.5 million.

The U.S. Department of Education brought a complaint against the university on the mishandling of student financial aid. In November 2018 the university paid the Federal government \$1.98 million to settle the complaint.

In 2017 the university cut \$31 million from the 2018 budget to correct \$38 million in overspending causing 57 layoffs. Additional cuts in fiscal year 2018 increased the total reduction in expenditures to \$53 million. This enabled the university to avoid being put on state fiscal watch after the 2018 fiscal year. The state has a financial score on the financial health of its public universities. A state university is put on state fiscal watch if its score falls below the minimum total for two consecutive years. This score is largely influenced by the amount of the university’s reserves. The cuts in 2018 prevented the university from falling below the threshold for two consecutive years.

In February 2019, there was a faculty strike when the AAUP and university administration could not reach an agreement. The 20-day strike was the longest university faculty strike ever in the state of Ohio.

The negative publicity in the local news media has been devastating to enrollment as there were stories about the ability of the university to remain solvent. Total university enrollment in Fall 2016 was 17,775. In Fall 2020, total university enrollment was 11,535 – a decline of 35.1%.

Fall Term	Total University Enrollment	Total RSCoB Undergraduate Students	Total Accountancy Undergraduate Students	Total RSCoB Graduate Students	Total M. Acc. Students
Fall 2016	17,775	1,899	448	561	15
Fall 2017	15,779	1,781	402	667	13
Fall 2018	14,864	1,651	350	658	17
Fall 2019	13,042	1,439	280	574	17
Fall 2020	11,535	1,226	261	520	14

Undergraduate enrollment in the RSCoB declined by 35.4%, and undergraduate Accountancy majors declined by 41.7% over this time. There was a great deal of variability in graduate

enrollment in the RSCoB over the last 5 years, and the number of M. Acc. students has been relatively stable.

On top of all of these issues, the university is now incurring significant additional costs and lost revenue associated with Covid. The President is planning for a university with an enrollment of 10,000 or less for Fall 2022. In November 2020, the university announced it was going to go through a formal retrenchment process which will result in faculty cuts. This process is in its early stages as this report goes to press. The university's financial health is not good and resources are scarce.

The financial and enrollment problems of the university have severely impacted the Department of Accountancy and its immediate future. At the last CIR process, the Department of Accountancy had 12 full-time faculty members: 4 full professors; 4 associate professors; 2 assistant professors; and 2 instructors. In addition, the Department had 1.75 office staff members whose time was devoted exclusively to the Department.

As of the preparation of this current CIR report the Department of Accountancy has 10 full-time faculty members: 3 full professors; 4 associate professors; 1 assistant professor; and 2 instructors. These numbers may be further reduced by the ongoing faculty retrenchment process which started in November 2020. An implementation plan could be announced sometime in Spring 2021. The Department no longer has any office staff exclusively devoted to it, and now has 0.625 staff members of shared time each week.

ISSUES IDENTIFIED IN THE AAC DECISION LETTER RESULTING FROM THE PREVIOUS VISIT

Associated Standard & Issue	Update
Accounting Standard A1: Accounting Mission, Impact and Innovation	
The College needed to revise its mission statement and better articulate its research quality measures. The Department must do the same to ensure proper alignment	<ol style="list-style-type: none"> 1. The Department of Accountancy Advisory Board and Department of Accountancy faculty collaborated to develop a revised mission statement. 2. The Department faculty revised its research quality measures to be consistent with its mission and the College’s new research quality measures. It developed a Department journal list and a quality policy for journals not on the Department list.

In extending accreditation during the last CIR, the AAC decision letter said the following:

As the College revises its mission statement and better articulates its research quality measures in the next cycle, the Department must revise its mission and research quality measures as appropriate to reflect the College’s new mission statement and quality measure and ensure proper alignment (see Business PRT Report – Sec III), (Accounting Standard A1: Accounting Mission, Impact and Innovation and Business Standard 1: Mission, Impact and Innovation).

The Raj Soin College of Business (RSCoB) developed a new mission statement

We enable our students and regional business stakeholders to discover, develop and realize their highest potential through our teaching, research, and outreach efforts.

In 2018 the Department of Accountancy met with both its Department of Accountancy Advisory Board and its Faculty Mission Statement Committee. Input was received from different constituency groups and the Faculty Mission Statement Committee developed a mission statement that was presented to the entire Department of Accountancy faculty for review and approval.

Mission

We serve the greater Dayton area by preparing students for accounting careers.

Vision

We aspire to be the destination for students throughout the state of Ohio who want to be equipped to have successful accounting careers, and the destination for employers wanting to hire accounting graduates with a strong work ethic.

Values

We value an energetic faculty who always put students first.

We value offering students an accredited and substantive accounting program from which they emerge ready to work with a strong business acumen.

We value a strong working relationship with accounting and business professionals in the greater Dayton area and bring that to the classroom.

We value a program where faculty invests in students, and continues to show interest and connect with students long after they graduate.

We value all forms of faculty scholarship, but focus primarily on scholarship that is professionally oriented and contributes to the professional orientation faculty bring to the classroom.

We emphasize to students the value of obtaining professional certifications and encourage them to do so for the betterment of their professional careers.

The Department also revised its research quality measures in response to both the recommendations by the AAC from the last CIR and changes made by the RSCoB. The Department faculty met several times and reviewed different articles on accounting scholarship as well as different journal lists. Most of our attention focused on the *Australian Business Deans Council (ABDC)* list; a journal list utilized by the Department of Accounting at the University of Wyoming; and a 2006 article in *Critical Perspectives in Accounting* by Reinstein and Calderon, “Examining Accounting Departments’ Rankings of the Quality of Accounting Journals.”

Utilizing the above resources and staying consistent with the Department’s mission, a journal list was developed (See Appendix A). In addition to the journal list, the following scholarship policy was adopted by the Department’s faculty:

When the Department of Accountancy refers to scholarly publications in its various rules, policies, bylaws, etc., the expectation is that to count as a published scholarly work, the publication must meet all of the following standards:

- 1. The publication must be either peer reviewed or editorially reviewed.*
- 2. The publication must not be in what is considered to be a “predatory journal” using Beall’s List as a guide along with similar sources.*
- 3. The acceptance rate in the journal cannot exceed 50% as reported in Cabell’s.*

A faculty member can make a case for an exception to the above policy to a Dept. of Accountancy faculty committee consisting of 3 tenured faculty members.

STRATEGIC MANAGEMENT AND INNOVATION

The Department of Accountancy developed a 5-year strategic plan in 2014. Within a year the internal environment within Wright State began to change creating massive financial problems. While the Department continued to work towards achieving these goals, the plan to achieve these goals changed priorities substantially as resource availability to carry out many of the goals became a problem.

2014 Strategic Plan 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 financial problems and subsequent budget cuts which ensued immediately changed the focus of the Department. While the goals in the 2014 Strategic Plan were still desirable, the Department had to give immediate attention to accomplishing its responsibilities with significantly fewer resources.

The Department was able to achieve Goals # 2, 4, 5, and 6, and partially achieve Goal 3. Goal #1 was damaged both by the decline in enrollment of the university and the reduction in financial resources to market the program. Similarly, the financial difficulties of the university removed most visibility strategies that the Department had planned in trying to improve visibility.

The Department measured its progress with Goal 2 by looking at the profile of organizations hiring our graduates. We measured our progress with Goal 2 by looking at the number of organizations which were larger and had a higher visibility. We compared the number of graduates hired by those organizations in the five-year period after 2014 to the five year period prior to 2014.

Improvement of Accounting Graduates' Placement

	Post 2014 5-Year High Profile Hires	Pre 2014 5-Year High Profile Hires	Percentage Increase
Number of Graduates Hired	142	111	27.9%

While plans to improve the visibility of the Department’s programs through videos and Department labeled items had to be canceled for funding issues, the Department was able to both improve the visibility of the Accountancy programs (Goal 3) and opportunities to broaden their experiences (Goal 4) by expanding our placement beyond “Raider Country” – the multi-county area in Ohio from which the overwhelming majority of Wright State students reside. We were successful in expanding providing our graduates more opportunities outside of “Raider Country” which at the same time improved the visibility of the program.

Geographical Expansion of Accounting Graduates’ Placement

	Post 2014 5-Year Hires Beyond “Raider Country”	Pre 2014 5-Year Hires Beyond “Raider Country”	Percentage Increase
Number of Graduates Hired	75	67	10.7%

Consistent with Goal 4, the Department provided more opportunities to send students to Beta Alpha Psi regional and national meetings, and IMA events both in the Dayton area and beyond. Through expanded geographical placement, students were also afforded more opportunities to attend mixers hosted by organizations outside of the greater Dayton area.

The Department also increased the opportunities for internships and part-time accounting positions for students. The Department hosts an annual Accounting Fall Social every September and invite all accounting majors to attend. Prior to Fall 2020, participation by employers increased each year and students were able to meet multiple employers and learn of both career and internship opportunities.

Because of Covid, a small virtual Accounting Fall Social was held. While participation was down for both employers and students, parties that participated were very satisfied with the experience given the limitations.

The Department has continued to make connection to the professional community and placement of students a priority. At the end of the Spring semester the Department annually puts together a resume book from accountancy majors that is distributed to recruiters and other stakeholders. Early each Fall semester, the Department brings in professionals to conduct mock interviews on campus for accountancy majors. In addition, the Department Chair regularly emails accountancy majors about career opportunities, internships, and part-time jobs.

Consistent with this focus, the Department has a one-credit hour course required of all accountancy majors called Careers in Accounting (ACC 2070). This course is largely driven by speakers from the professional community who talk to students about career paths they can take in accounting, interviewing, professional certifications, the CPA exam, and similar professional topics.

Through both its assurance of learning process and its interaction with the profession, the Department has continuously worked to improve the excellence of its curriculum (Goal 5). The

two most significant improvements were additional requirements added to both the B.S. Accounting and M. Acc. curriculums. The undergraduate curriculum implemented the requirement that all accounting majors must successfully complete the MIS 4300 – Business Analytics course. The M. Acc. program added the requirement of MIS 7810 – Data Visualization.

The Department has worked hard to improve its data collection process (Goal 6). The main focus has been on collecting improved placement information on graduates. At the undergraduate level, the Department surveys its students in a senior level accounting course. The Department follows that up with congratulatory letters to students upon graduation and a short information form to complete along with a postage paid return envelope. Similar processes are followed at the M. Acc. level. In addition, searches are done on Linked-in to track the placement of recent graduates for new alumni who did not respond.

Graduates with a job or enrolled in graduate school within 3 months of graduation continues to hover around 98.5% over the five-year periods both before and after the increased data collection efforts began. However, the absence of information has been reduced significantly.

Strategic Management Process

Given the volatility of university's finances and enrollment, the decision was made to move away from a 5-year strategic plan in the Department to a 3-year strategic plan. The Department's Strategic Planning Committee consisting of Jim Greenspan, David Bukovinsky, and Kevin Brown met multiple times with input from the Department of Accountancy Advisory Board.

A SWOT analysis was performed. A summary of the identified Strengths, Weaknesses, Opportunities, and Threats follow:

Strengths

- The Accounting Program enjoys a very positive reputation in the Dayton business community
- The demand for Wright St. accounting students for internships and career positions is strong
- Faculty develop strong relationships with students
- Faculty demonstrated remarkable flexibility in converting to a remote teaching environment and acquiring knowledge needed to run courses during Covid
- Technical support for accounting faculty is good

Weaknesses

- A culture exists among the accounting majors that does not see the M. Acc. program as a desirable option.
- University support for graduate scholarships and assistantships have declined
- University support for faculty professional development has not kept up with the cost of participating in academic conferences

- Office staffing has been severely reduced and is not reliable
- Budget cuts have reduced library resources and other forms of scholarship support.
- There is a lack of diversity among the accounting faculty and only one female.
- There is a lack of diversity among accounting students.

Opportunities

- Providing professional education in areas related to data analytics to accounting professionals.
- Tailor an accounting course in government accounting to take advantage of connections to Wright Patterson Air Force Base as well as other federal and state government agencies.
- Tailor an accounting course in not-for-profit and healthcare to reach out to those areas.
- Offering multiple tracks in accounting for undergraduates.
- Offering a combined B.S/M.Acc. degree

Threats

- University problems have caused a sharp decline in enrollment and revenues
- Accounting faculty are disproportionately near retirement and major replacement issues could ensue
- Ohio demographics exacerbate enrollment and revenue problems
- Competition from other universities for a dwindling number of statewide students
- Increased challenge to reach student diversity goals with a shrinking high school student pool and reduced resources
- Public accounting salaries have not kept up with salaries in other areas making it more difficult to attract students
- Faculty talents may not match current or future demands

The Department of Accountancy Strategic Planning Committee drafted a strategic plan which was approved by the entire Department of Accountancy faculty in December 2020. Below is a summary of the plan. The detailed strategic plan is on the dashboard.

Department of Accountancy 3-Year Strategic Plan (Summary)	
Goal I: Increase the number of students taking undergraduate accounting classes.	Action 1: Expand the reach of the undergraduate accounting program to non-accounting majors. Action 2: Expand undergraduate options to major in Accountancy by offering tracks.
Goal II: Increase the number of students enrolled in the M. Acc. program	Action 1: Develop a combined B.S./M. Acc. degree (4+1) program Action 2: Establish a process of recruiting students to the combined program upon completion of the principles of accounting sequence.
Goal III: Increase interaction with accounting alumni	Action 1: Establish an Accountancy alumni online networking center. Action 2: Increase utilization of accounting alumni in the classroom both in person and virtually.

Financial Strategies and Allocation of Resources

The Department of Accountancy, as well as the RSCoB, has had significant reduction in resources from the 2015-16 academic year to the present. The Department’s budget has been reduced by approximately 30% over this time period.

Department and College Budgets over Last 6 Years

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Accountancy	\$2,432,891	\$2,270,902	\$2,047,130	\$2,148,425	\$1,898,178	\$1,705,952
RSCoB	\$16,709,369	\$17,097,676	\$15,048,497	\$14,950,875	\$14,236,956	\$12,173,879

During this time frame the Department went from 10 tenured or tenure track faculty members and two instructor/lecturers to 8 tenured or tenure track faculty members and two instructor/lecturers. The Department also lost all of its office staff. In 2015-16 the Department had one full-time administrative assistant and another office assistant who worked 30 hours a week. Today, the Department can utilize the administrative assistant of another department for 20 hours if needed.

The faculty of the Department has learned to become more self-sufficient during this time frame. Nonetheless, it has put a crimp into the time demands of faculty and the Department Chair in handling courses, conducting Department activities and special events, and conducting scholarly activities.

While fundraising activities have not increased because of time demands, the yield from fundraising and alumni activities have increased. For the 2015-16 academic year, the Department had 19 named scholarships supported by alumni and other stakeholders. That increased to 28 for the 2020-21 academic year. The amount of scholarship dollars awarded went from \$66,000 to \$81,000.

The collective bargaining agreement between the university and the AAUP provides each tenured or tenure track faculty member \$990 per year for professional development activities. If

unspent this can accumulate to a maximum of \$3465. Instructors and lecturers are allocated \$550 per year. These obligations are not part of either the Department of Accountancy or RSCoB budgets, but still have to be funded if spent. While these amounts do not come close to funding a trip to a typical academic conference, the RSCoB does try to supplement these amounts for untenured assistant professors at the start of their careers.

Thanks to the support of various donors, the Department of Accountancy does have a General Program Fund that is approximately \$80,000. When necessary this is used to fund various student activities as well as the scholarly activities of faculty members.

Given the budget constraints the financial priorities of the Department are:

1. Fund items necessary to deliver a quality teaching product. This includes necessary technology, software, subscriptions, etc. necessary for the learning process to be at a high level.
2. Fund student activities which enrich the students' overall college experience. Consistent with the Department's mission, this would include support for students interacting with business professionals and attending student professional conferences.
3. Fund faculty scholarship and professional development necessary to keep faculty current with both professional practice and ongoing scholarship. This would include supplementing the budgeted funds provided for faculty travel to professional and academic conferences.
4. Fund activities and events with accounting alumni to maintain the strong engagement the Department has with its alumni. These relationships not only help the Department in fundraising, but it also enhances networking and placement opportunities for current accounting students.
5. Fund promotional materials with the hope of increasing the number of students majoring in accounting.

Mission Statement and Summary of Strategic Plan

The Department's mission is

Mission

We serve the greater Dayton area by preparing students for accounting careers.

Vision

We aspire to be the destination for students throughout the state of Ohio who want to be equipped to have successful accounting careers, and the destination for employers wanting to hire accounting graduates with a strong work ethic.

In conjunction with this Mission, and given the enrollment and financial issues facing the university, the Department has developed a 3-year Strategic Plan (described earlier).

The Department will be trying to employ initiatives which can increase the number of students – both enrolled in accounting courses and electing to major in accounting – while looking to

maintain a high measure of excellence. We are optimistic that the university will be able to stabilize in the next three years after which we can develop a new strategic plan where we can be less concerned about enrollment issues and more concerned with moving our program further.

For now, the Department will continue to utilize its strong relationship with the professional community to deliver a professionally oriented accounting program. We want to continue to use these resources to provide students with professional contacts and be the school businesses in the area first contacts for filling its accounting needs.

Intellectual Contributions

Alignment with Mission

Table A2-1 presents the portfolio of intellectual contributions by the Department faculty. Consistent with the Department's mission, the Department values all types of scholarship, but our focus is on professionally oriented scholarship because of the professional orientation our faculty bring to the classroom. Not surprisingly, 83 percent of the intellectual contributions are in the area of applied scholarship.

Examining the intellectual contributions, all of the scholarship is related in various ways to the mission of "*preparing students for accounting careers.*" The faculty scholarship all falls into one of four different areas: (1) the interpretation or application of accounting, auditing, and tax rules; (2) the practice of doing accounting work; (3) the business conditions accountants work under; and (4) the development of one's professional career. All of these areas relate to the preparation of a student for a career in accounting.

Quality of Research

Since its last review, the Department of Accountancy both formalized and increased its scholarship expectations. The faculty of the Department looked through different research on the issue of scholarship. Most of our attention focused on the *Australian Business Deans Council* (ABDC) list; a journal list utilized by the Department of Accounting at the University of Wyoming; and three publications with journal lists which seemed to be consistent with our professionally focused mission. The publications were an article in *Critical Perspectives in Accounting* (2006) by Reinstein and Calderon, an article in *Issues in Accounting Education* (2012) by Hasselback, Reinstein, and Abdolmohammadi, and an article in *Academy of Educational Leadership Journal* (2013) by Walker, Fleishman, and Stephenson. From these resources, the Department developed its own journal list. In addition to the journals on the list, the Department will also consider a publication to meet "Category A" in the Department's scholarship standards if the publication is either peer reviewed or editorially reviewed and has an acceptance rate not greater than 50% as reported in Cabell's. "Category A" is utilized both for faculty classification purposes as well as for tenure and promotion standards in the Department.

Impact of Intellectual Contributions

With the scholarship of the Department largely applied, the impact of the Department's intellectual contributions do not fit many of the usual statistical measures. Instead, the impact is

largely from alumni and professionals in the Dayton area seeing the published work in outlets they read. Five faculty members authored articles which appeared in *CPA Journal*, and all have received notes of acknowledgement from alumni and professionals about their work. This provides a great deal of confidence in our stakeholders that the work we do matters, and that our students are receiving the type of professionally oriented education they associate with us.

Our Department's scholarship focus also encourages professionals previously unconnected to our Department to contact us. We have had businesses contact our Accounting program to hire students or interns after seeing an article written by one of our faculty members in a professional research outlet.

ACCOUNTING LEARNING AND TEACHING

Curricula Content, Management and Assurance of Learning

The Department has made a number of improvements to its curriculum at both the undergraduate and graduate levels since its last review. Below is a comparison of the undergraduate program at the last review compared to the undergraduate program currently.

Accounting Undergraduate Concentration Pre-2016 and Post 2016

Previous B.S. Program Required Courses	Current B.S. Program Required Courses
ACC 2070 Careers in Accounting	ACC 2070 Careers in Accounting
ACC 3010 Intermediate Accounting I	ACC 3010 Intermediate Accounting I
ACC 3020 Intermediate Accounting II	ACC 3020 Intermediate Accounting II
ACC 3230 Management Accounting	ACC 3230 Management Accounting
ACC 3260 Accounting Information Systems	ACC 3260 Accounting Information Systems
ACC 3430 Federal Income Tax I	ACC 3430 Federal Income Tax I
ACC 4230 Auditing	ACC 4230 Auditing
	MIS 4300 Business Analytics
Accounting Elective (Must Take at Least 1)	Accounting Elective (Must Take at Least 1)
ACC 4420 Governmental & Not-for-Profit Accounting	ACC 4390 Advanced and Governmental Not-for-Profit Accounting
ACC 4440 Federal Income Tax II	ACC 4440 Federal Income Tax II
	ACC 4460 Financial Statement Analysis

After consulting with the Department of Accountancy Advisory Board and hearing presentations at various American Accounting Association conferences, the Department of Accountancy faculty decided it was in the best interests of our students to increase our emphasis on data analytics in our program. We conducted a number of meetings with the Chair of the Department of Information Systems and Supply Chain Management (ISSCM), Dr. Shu Schiller about the desire our Department had to require undergraduate accounting majors take a course that would enhance their knowledge of data analytics. While our Department faculty was in the process of increasing the employment of analytics in the accounting curriculum, we felt there was a need to add a course with more extensive coverage.

Dr. Schiller presented different options based on the curriculum offered by ISSCM. An Ad-Hoc committee consisting of Kevin Brown, Paul Lin, and Jim Greenspan reviewed the options presented by Dr. Schiller and settled on MIS 4300 Business Analytics. The proposed additional requirement was presented to the Department of Accounting faculty and was passed in 2018. Students were given a two-year notification of this requirement. Many undergraduate accounting students elected to adopt the course to their curriculum early, but now it is required of all undergraduate accounting students.

The other changes at the undergraduate level were the accounting electives available to undergraduate accounting majors. The Department found itself with a dilemma during the 2016-

17 academic year when the lecturer who taught the Governmental & Not-for-Profit course indicated she was going to retire at the end of the academic year. This was a very popular elective course. Not only did this course include material that students would find on the CPA exam, but a number of our graduates elect to take jobs in state and local government positions (e.g., the State of Ohio Auditor's office) as well as federal government positions (e.g., Wright-Patterson Air Force Base). Major financial problems and other turmoil were hitting the university at this time, and the Department was not receiving approval to replace the retiring faculty member. The Department did not have any faculty members with the background necessary to teach the course.

Although only one accounting elective is required, many students who are either at or close to 150 semester hours at the time of completing their undergraduate degree take two accounting electives in order to meet the CPA exam requirements in the state of Ohio. For those students, as well as students with an aversion to taking a second tax course, it was important for the Department to offer a course to replace the Government & Not-for-Profit course. We decided to offer the Financial Statement Analysis course as a substitute.

The Financial Statement Analysis course was part of the Department's M. Acc. program. The M. Acc. program was undergoing revision at the time, and it was easy for us to just transition this course from the M. Acc. program to the undergraduate program. While this still left a hole in the government and not-for-profit area, it did provide students, who already were at 150 total semester hours, with the ability to meet state CPA exam requirements. It also provided students with an alternative to an additional tax course.

As enrollment numbers declined, it freed up some individual faculty course loads. This enabled the Department to offer a third elective, Advanced Accounting, starting in the 2020-21 academic year. The course does cover some introductory government and not-for-profit concepts in addition to teaching students the previously uncovered area of consolidations.

The M. Acc. program made a number of curriculum changes since the last review. These changes were motivated by a desire to improve the program, increase enrollment in the program, and cope with faculty retirements.

We began a review of our M. Acc. program in 2016. We knew that a number of our faculty teaching in the program were approaching retirement. The University's financial problems were making replacement of a retiring faculty member problematic. If we were to receive approval to replace a retiring faculty member, it was always too late in the academic year to hire a replacement. We had to try and figure out a way to offer our M. Acc. program that would fit in with the already existing teaching responsibilities our non-retiring faculty had.

At the same time, we saw that our numbers in the program were low, and we were finding the College's MBA program a major competitor with our M. Acc. program even though the MBA program does not offer an accounting concentration. The MBA program, however, did offer an online option, and offered a great deal of flexibility as to both the sequencing of courses and availability of courses.

One of the issues the M. Acc. program faces is that there are not enough students in the program to offer required courses more than once in a 12-month period. With the exception of part-time students, almost all students entering the program want to complete the program within one year. Most of the students in the M. Acc. program also want to work in public accounting when they graduate, and the main path for a student to work in public accounting in the Dayton area is to intern full-time during busy season.

The Dayton area is largely comprised of regional and local accounting firms. Unlike Big 4 accounting firms which offer extensive summer internship programs, that is not the case with the public accounting firms in the Dayton area as they offer very few summer internship opportunities. Deloitte is the only Big 4 firm in the Dayton area, and it is an extremely small office. Most of our students are not interested in leaving the Dayton area to work even though cities like Cincinnati (45 miles away) and Columbus (55 miles away) are not that far away and house all Big 4 firms.

Given these constraints the Department made the decision to not offer any required courses in the M. Acc. program during the Spring semester. Students in the program could now intern full-time in the Spring semester without falling behind academically. They did not have to choose between career and school. To facilitate the situation even more, M. Acc. students could earn up to six hours of graduate accounting internship credit if they were interning full-time in the Spring semester.

The change enabled the M. Acc. program to offer required courses in the Fall (12 hours) and Summer (6 hours). Students could now take 12 hours in the Fall (with 12 hours of required courses), 6 hours in the Spring (internship credit), and 12 hours in the Summer (6 required hours and 6 hours of MBA electives) to complete the 30-hour program in a little less than 12 months. In addition, by moving some required courses to the Summer, we were able to add to the teaching responsibilities of non-retiring faculty without interfering with their existing undergraduate teaching responsibilities.

This change in the calendar offering of courses in the program has helped to stem the decline in enrollment in the M. Acc. The internship-friendly schedule has also caused some accounting firms in the area to recommend that some undergraduate students they are recruiting at other schools go to Wright State for their M. Acc. degree.

Aside from changes in when courses were delivered, the M. Acc. program also made some other curricular changes.

M. Acc. Program Pre-2016 and Post 2016

Previous Program	Current Program
ACC 7410 Financial Accounting Research	ACC 7410 Financial Accounting Research
ACC 7430 Tax - Advanced Topics & Research	ACC 7430 Tax - Advanced Topics & Research
ACC 7440 Advanced Attestation	ACC 7440 Advanced Attestation
ACC 7480 Ethics and Corporate Governance	ACC 7480 Ethics and Corporate Governance
LAW 7350 Law for Accountants	LAW 7350 Law for Accountants
ACC 7500 Graduate Accounting Project	MIS 7810 Data Visualization
ACC 7460 Financial Statement Analysis	
3 elective courses from Business Grad. Programs	4 elective courses from Business Grad. Programs

Similar to discussions concerning the undergraduate program, the Department wanted to increase the focus on data analytics in the M. Acc. program. This again involved feedback from the Department of Accountancy Advisory Board along with the same Ad-Hoc committee of Kevin Brown, Paul Lin, and Jim Greenspan meeting with the Chair of ISSCM, Shu Schiller. We made the decision to add the Data Visualization course and switch the Financial Statement Analysis course to the undergraduate program as an elective.

The elimination of the Graduate Accounting Project stemmed from the calendar change in the M. Acc. program. With no required courses in the Spring semester, we made the decision to remove any sequencing of courses in the program. This enabled students to start the program at the beginning of any semester. The Graduate Accounting Project was previously a capstone type of course that students typically took in the Spring semester as they were completing the program. With no required courses in the Spring, we could no longer offer the course in the Spring semester. The summer did not work for the course, because summers were abbreviated, and the capstone project was a semester long project which was not reasonable for a student to complete in a condensed time frame. That left us with the Fall semester, and it made little sense to offer a capstone type course when most students would be starting. Thus, the simultaneous decisions were made to eliminate the Graduate Accounting Project and to remove course sequencing in the program.

In addition to the formalized assurance of learning process, the Department utilizes a number of subcommittees to work on continuously improve areas in the curriculum. The Department has a Principles Subcommittee which oversees the curriculum of principles courses. The subcommittee consists of faculty who primarily teach these courses. The subcommittee meets regularly and discuss best practices, set course coverage, textbook selection, etc.

Similarly, there is a Financial Accounting Subcommittee which oversees financial accounting courses at both the undergraduate and graduate levels. The Financial Accounting Subcommittee also oversees the Department's undergraduate Qualifying Exam for Intermediate Accounting (QE). The QE was established as part of the CIR consultative process during the 2011 AACSB review. An issue we had was the large number of students who were repeatedly taking Intermediate Accounting I (especially non-accounting majors who needed the course for different majors). The CIR team suggested a qualifying exam for students to take intermediate

accounting. The suggestion was very well received, and the QE was quickly adopted. It has worked extremely well and is managed by this subcommittee.

There is also an Auditing/Systems Subcommittee which oversees the content and shares best practices in these disciplines at both the undergraduate and graduate levels. This subcommittee also works with members of the ISSCM Department with the required analytics courses they deliver as part of the undergraduate and M. Acc. programs.

Assurance of Learning

Aside from a formalized assurance of learning process, the Department places an extreme priority on learning. It is a fundamental component of our mission. Students must learn if we are going to serve the greater Dayton area by preparing students for accounting careers. One way we work to ensure this is by implementing and strictly enforcing our 8-hour rule. The 8-hour rule states that undergraduate students can not take more than 8 hours of accounting courses in a semester without obtaining permission from the Department. This is designed to prevent students from committing “academic suicide.” From time-to-time permission is granted to students who have demonstrated consistent strong academic performance in upper level accounting classes, but permission is rare. To ensure compliance, the Department runs a computer check of all students’ schedules at the start of each semester and flags those students not in compliance.

Similarly, the Department strictly enforces course prerequisites. Until the last year, the University’s registration system did not block students from registering for classes where they did not have the appropriate prerequisite. The Department runs a prerequisite check each semester and continues to do so currently as the University’s system sometimes misses prerequisite issues for transfer students.

The Department employs an assurance of learning process that is largely based on embedded course materials with a few exceptions. For the undergraduate program, there are four learning goals.

Undergraduate Program Learning Goals

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

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

Objective 1.2 Students will have an understanding of the accounting equation and basic accrual accounting adjustments.

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

Objective 2.1 Students will demonstrate an ability to determine what information is relevant in making management decisions.

Objective 2.2 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.

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

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

Objective 3.2 Students will demonstrate an ability to communicate effectively in an auditing writing assignment.

Objective 3.3 Students will demonstrate an ability to communicate effectively in an interview environment.

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

Objective 4.1 Students will be able to effectively use excel for data creation and data reporting.

Objective 4.2 Students will be able to effectively use excel in a financial accounting assignment.

Similarly, the M. Acc. program has four learning goals.

M. Acc. Program Learning Goals

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

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

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.

Objective 2.1 Graduates will be able to identify relevant auditing standards in unstructured cases.

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

Objective 3.1 Students will be able to identify the appropriate professional guidance to resolve ethical issues in an assigned case.

Objective 3.2 Students 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.

Objective 4.1 Graduates will be able to work effectively as a team on an assignment.

The entire Assurance of Learning process for both the undergraduate and M. Acc. programs and their results, are available in Appendix B.

Undergraduate Objective 1.1 is measured via the Qualifying Exam for Intermediate Accounting described earlier. All students have to pass the exam in order to take Intermediate Accounting I, and the exam covers the basic knowledge of accounting elements, journal entries, cost characteristics and financial statement knowledge. All of the other objectives are measured through course assignments and embedded exam questions.

At the end of each semester faculty teaching courses where the assessments are taking place compile the data. Prior to the loss of office administrative assistance, this data would be submitted to the Department's Administrative Assistant. The Administrative Assistant would separate the data and record it in an Assurance of Learning spreadsheet for each learning objective and would then turn the material over to the Department Chair. With the loss of administrative assistance, faculty now send the information directly to the Department Chair.

Prior to the start of the Fall semester, the summarized data is issued to the Department faculty. The summary table indicates whether or not the targeted goal was met for each learning objective. Regardless of whether or not the goal was met, faculty teaching in the areas where assessment is taking place are asked what they plan on doing in the upcoming academic year to improve learning and achievement of the Department's learning goals. These planned changes are subsequently recorded with measurement taking place in subsequent periods to see what impact the changes had.

Not all learning objectives are measured every academic year. The more labor-intensive assessment processes are performed less frequently. For example, while writing assignments are made each semester for students in the Auditing course at the undergraduate level, the assessment of the writing is performed periodically. The process of assessing the writing is performed by someone not teaching the course. It takes longer to perform, and historically the target for this objective has been met thus making an annual assessment less critical.

There are a few learning objectives at the graduate level that were not assessed annually that were attributable to retirements and changing curriculum. As teaching assignments changed some of the faculty teaching courses for the first time were not cognizant to what was previously assessed in their course. For example, copies were not made of case assignments submitted by graduate students in certain courses with embedded questions. The cases were returned to the students graded without recording assessment information and without copies of the work available to subsequently measure performance on embedded problems.

There were also changes in the curriculum at the graduate level which took place which resulted in the elimination of some courses where assessment of some learning objectives previously took

place. In the initial year of the changes, we overlooked where we would now assess those learning objectives.

Both of these issues associated with the transition of faculty and the changes to the curriculum have been corrected. Over the 5-year review period all learning objectives were assessed at least two times.

A summary of the Assurance of Learning results appears below. The target measures were consistently met in the M. Acc. program. At the undergraduate level, 6 of the 9 learning objectives were consistently met. While undergraduate learning objective 1.2 was rarely met, it was consistently close to being achieved during each measurement cycle. Learning Goal 2 dealing with critical thinking has been the most challenging overall to achieve for both learning objectives 2.1 and 2.2. Critical thinking is one of the more difficult talents to develop. We continue to work on doing better in this area, and while we are not satisfied with where we are in meeting these two objectives, we are confident that we have made a positive difference in developing our students' ability to think critically.

SUMMARY OF ASSURANCE OF LEARNING RESULTS

Undergraduate Program		M. Acc. Program	
Objective	Results	Objective	Results
1.1	Target consistently met	1.1	Target consistently met
1.2	Target rarely met	1.2	Target consistently met
2.1	Target never met	2.1	Target consistently met
2.2	Mixed	3.1	Target consistently met
3.1	Target consistently met	3.2	Target consistently met
3.2	Target consistently met	4.1	Target consistently met
3.3	Target consistently met		
4.1	Target consistently met		
4.2	Target consistently met		

Information Technology Skills, Agility and Knowledge for Accounting Graduates

The Department has made a significant and conscious effort to improve the curriculum at both the undergraduate and graduate levels by providing our students with greater exposure to technology with the opportunity for them to develop further their technology skills. Faculty implemented technology and utilized more frequently assignments incorporating technology.

At the undergraduate level, students are regularly utilizing different applications of excel in multiple courses. They also are utilizing different databases like EDGAR, Bloomberg, and Checkpoint. The required Business Analytics course for undergraduate accounting students has also opened up a huge window of exposure to our students. They are using Tableau to identify trends and outliers in data. It also helped to visually represent data for easier interpretation. RapidMiner and SAS are being used by students for predictive modeling.

At the graduate level students utilized the College's Data Analytics and Visualization Environment (DAVE) lab. From the data available in the DAVE lab, M. Acc. students utilize Tableau, Microsoft Power BI, SAS Viya for visual analytics, SAS Enterprise Miner for predictive modeling, Microsoft Dynamics AX and 365 ERPs for operations and finance, and the Microsoft SQL database. M. Acc. students receive hands-on experience in data visualization, visual analytics, and visual data story telling. Upon completing the Data Visualization course, M. Acc. students receive a certificate in Business Analytics from SAS, Inc.

ACCOUNTING ACADEMIC, PROFESSIONAL ENGAGEMENT AND PROFESSIONAL INTERACTIONS

Although both the College and University are in a period where there are very limited resources, the Department prioritizes keeping faculty current with what is going on in practice. Through the collective bargaining process, tenured and tenure-eligible faculty are allotted \$990 per year for professional development which can accumulate over time to a maximum of \$3465. The collective bargaining agreement allots \$550 per year for instructors and lecturers. The RSCoB tries to provide additional funding through summer funds and donations, and the Department can provide support from its privately funded Program Fund.

Over the last five years faculty have utilized these funds to attend conferences, pay for professional memberships, submit manuscripts, obtain CPE, etc.

- John Cook, Associate Professor who teaches tax, has annually taken CPE courses to keep current on both tax and law.
- Dave Bukovinsky, Professor, has maintained membership in the Ohio Society of CPAs (OSCPA), American Accounting Association (AAA), and Institute of Management Accountants (IMA). He has also attended some annual IMA conferences.
- Kevin Brown, Associate Professor, has regularly attended the Ohio region of the AAA annual meeting and has used these funds to attend the Deloitte Faculty Consortium.
- Tom Hazelbaker, Instructor, has annually taken CPE courses and paid for business-related subscriptions from these funds.
- Kathryn Easteday, Associate Professor, annually has attended the AAA annual meeting and paid for manuscript submission fees from these funds.
- Jim Greenspan, Chair and Professor, has annually attended the AAA annual meeting, Beta Alpha Psi annual meeting, and AAA Accounting Program Leaders Group (APLG) annual meeting.

We also have a number of regular engagement opportunities with Dayton area professionals. Our Eta Psi chapter of Beta Alpha Psi has meetings almost every week with area professionals. There is always at least one faculty member at every meeting.

Every Fall, business professionals visit campus to conduct mock interviews for accounting students. We hold a break between the morning and afternoon sessions for lunch which is attended by over half of our faculty and provides a relaxed environment for professional engagement. We similarly have many of our faculty meet with accounting professionals when they are on campus conducting campus interviews. Almost every single accounting faculty member participates in at least one of these activities.

In addition, each Fall the Department of Accountancy hosts a Fall Social for Accounting majors. This event kicks off on-campus Fall recruiting and is open to all Accounting majors. Anywhere from 80 – 100 accounting professionals attend the event which gives students the opportunity to learn about internship and career opportunities available. A large number of Accounting faculty also attend the event and meet with the professionals prior to its start.

The John Talbott Accounting Leadership Program (ALP) is another opportunity for interaction between accounting faculty and accounting professionals. The ALP targets high school students with excellent records who are interested in accounting. Wright State ALP students are guaranteed a minimum level of scholarship support over their college career as long as they remain an ALP student in good standing. ALP students are paired with a mentor during their freshman year, and meet their mentor for the first time at the first ALP meeting in the Fall semester. A business leader meets with the ALP students about twice a semester. All of the ALP meetings are open to all accounting faculty with the first Fall meeting being the best attended.

Maintaining relationships with the Department's alumni is a priority in Accountancy. Each year the Department holds an annual Accounting Homecoming Basketball event. At a January home basketball game, the Department will obtain basketball tickets that we distribute free to alumni who want to attend. Starting an hour before the game we host a reception with hamburgers, hot dogs, and snacks for Accounting alumni, faculty, and students. This event has grown over time, and we now regularly attract 250-300 alumni each year. It is a great opportunity for our alumni and faculty to catch up with one another and for our current students to network with our alumni.

In Ohio there is a meeting each year among Accounting Chairs from both 4-year and 2-year colleges at the headquarters of the OSCP in Columbus. The chairs receive a legislative overview from the Director of the OSCP followed by a presentation by an OSCP staff member about some of the OSCP's current initiatives. There is also a session for chairs to share with one another concerns and issues going on at their campus – all of which chairs can bring back to their respective campuses and share with their colleagues.

Faculty are encouraged to take part in consulting opportunities should they arise. One of our instructors, Barry Holland, maintains a small accounting practice and keeps current through his consulting work. Another instructor, Tom Hazelbaker, is a retired President and Shareholder with Clark Schaefer Hackett – a large regional CPA firm in Ohio. He has testified before the State of Ohio Legislature and is held in very high regard. He also does consulting and maintains a small client list which includes former Speaker of the House, John Boehner and former Cincinnati Bengals Head Football Coach, Marvin Lewis.

Our faculty also remain engaged through scholarship. Faculty are encouraged to utilize their scholarship to keep them engaged with what is going on professionally. With our Department's professional focus (as evidenced by the number of faculty publishing in *CPA Journal*) our faculty need to know what is going on in the accounting profession and what is of greatest interest to accounting professionals. This gets reaffirmed by the positive responses our faculty receive from alumni and professionals upon seeing faculty research in outlets professionals read. Our faculty are able to pass along this knowledge to our students – both formally in the classroom and informally outside of the classroom when speaking with students one-on-one.

Table A6 breaks down the faculty coverage of each course that is required of accounting majors at both the undergraduate and graduate levels, and the minimum qualifications/credentials expected of a faculty member to teach the course.

Faculty Criteria Classification

When our faculty revised our scholarship expectations and established a departmental journal list, there was an impact on our faculty criteria classification. Appendix C has the complete description of our faculty criteria classification.

A faculty member with a doctoral degree in accounting from an AACSB program will be classified as **Scholarly Academic (SA)** for a period up to 5 years from when the terminal degree was awarded. To maintain SA status, the faculty member must have a terminal degree and **achieve 12 points** over the previous five-year period from intellectual activities with 8 of the points coming from Category A.

There are two categories: A and B for SA. Category A represents journal articles published from the Department's journal list. Each article is worth 4 points apiece. Category B contains a number of intellectual activities worth one point each. It includes activities such as reviewing a manuscript, presenting at an academic conference, being a panelist at an academic conference, being a discussant at an academic conference, etc.

A faculty member is a **Practice Academic (PA)** if over the last five years the faculty member **achieves 12 points** from intellectual and professional activities with at least 4 points coming from Category A. Similar to SA, each article in Category A is worth 4 points. The difference is that the journal article(s) does not have to be from the Department's journal list. Category B activities are similar for all classifications.

Scholarly Practitioners (SP) must hold a minimum of a master's degree in the teaching field and must have current professional experience, substantial in terms of duration (defined as a minimum of five years employment) and level of responsibility (defined as more than an entry level position with management or supervisory responsibility) in teaching field at the time of hire.

SP faculty over the last five years must **achieve 12 points** from its table with at least 8 points coming from Category A. Since the SP faculty member does not have formal academic training in research, there must be clear evidence that the faculty member was the lead or solo author (or a major contributor) on one or more of the journal articles in Category A. To be classified as SP the journal articles from Category A must be from the Department's journal list similar to SA faculty.

Instructional Practitioners (IP) must have a minimum of a master's degree in the teaching field, and must have current professional experience, substantial in terms of duration (defined as a minimum of five years employment) and level of responsibility (defined as more than an entry level position with management or supervisory responsibility) in teaching field at the time of hire.

To maintain IP faculty status a faculty member must accumulate a total of 10 points over a five year period from Categories A and B from its table with at least 3 points from Category A. For

IP Category A activities are more professionally oriented and includes activities like consulting, interning, developing or presenting CPE, etc.

A faculty member in Accountancy is considered **participating** if he or she 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 Sufficiency and Qualifications

Table 15-1 is in the RSCoB CIR. The Department’s participating faculty is 100%. A summary of the Department’s Qualifying faculty is in the table below

Summary of Department of Accountancy Faculty Qualifications

Combination of Faculty Qualifications	Percentage of Faculty
SA	47.4%
SA + PA + SP	68.4%
SA + PA + SP + IP	89.5%

The Department meets or exceeds the AACSB targets for two out of the three qualification measures, and hovers around the target for the third measure (89.5% vs. 90%).

The Department has struggled to maintain a critical mass of faculty to deliver a quality education. Since the last CIR, four faculty members have retired, and one was not retained for failing to complete her Ph. D. as scheduled. Of the five who are gone, two were Lecturers, one was an Assistant Professor, one an Associate Professor and one a Full Professor. In their place, we have been permitted to hire two Instructors (Tom Hazelbaker and Barry Holland) and one Assistant Professor (Viet Pham). Dr. Pham earned his Ph.D. in Summer 2020 from the University of Texas-San Antonio, and started in Fall 2020.

With a number of accounting faculty either at or nearing traditional retirement age, the Department is in danger of not meeting faculty sufficiency targets in the future if present faculty staffing is not maintained.

CONSULTATIVE AREAS

The Department is trying to increase the yield from its undergraduate accounting program into its M. Acc. program. We would appreciate suggestions on how to make improvements in this area. For students wanting to be CPA eligible, our greatest competition is our own MBA program and students just taking additional credit hours on their own.

The other area where we would appreciate suggestions are in the area of improving the critical thinking of students. We have worked hard to improve in this area and have seen slight improvements, but not to the levels we would like.

APPENDIX A

Department of Accountancy Category A Journal Standards and List

To count as a published scholarly work in Category A

1. The publication must be either peer reviewed or editorially reviewed.
2. The publication must not be in what is considered to be a “predatory journal” using Beall’s List as a guide along with similar sources.
3. The acceptance rate in the journal cannot exceed 50% as reported in Cabell’s or the publication must appear on the list below.

A faculty member can make a case for an exception to the above policy to a Dept. of Accountancy faculty committee consisting of the Department Chair and 2 tenured faculty members selected by the faculty member raising the question.

Department of Accountancy Journal List*

Abacus
Accounting & Business Research
Accounting and Finance
Accounting Education: An International Journal
Accounting Educators Journal
Accounting Historians Journal
Accounting Horizons
Accounting Review
Accounting, Auditing and Accountability
Accounting, Organizations and Society
Advances in Accounting
Advances in Accounting Behavioral Research
Advances in Accounting Education
Advances in International Accounting
Advances in Management Accounting
Advances in Public Interest Accounting
Advances in Taxation
Auditing: A Journal of Practice and Theory
Behavioral Research in Accounting
British Accounting Review
Contemporary Accounting Research
CPA Journal
Critical Perspectives on Accounting
Decision Sciences
European Accounting Review
Financial Accountability and Management
Financial Analysts Journal
Internal Auditing
Internal Auditor
International Journal of Accounting
International Journal of Accounting Education and Research

International Journal of Accounting Information Systems
International Journal of Intelligent Systems in Accounting, Finance and Management
Issues in Accounting Education
Journal of Accountancy
Journal of Accounting and Economics
Journal of Accounting and Finance Research
Journal of Accounting and Public Policy
Journal of Accounting Education
Journal of Accounting Literature
Journal of Accounting Research
Journal of Accounting, Auditing and Finance
Journal of Accounting, Economics and Finance
Journal of Business Finance and Accounting
Journal of Corporate Accounting and Finance
Journal of Corporate Taxation
Journal of Finance
Journal of Finance and Quantitative Analysis
Journal of Financial Economics
Journal of Government Financial Management
Journal of Information Systems
Journal of International Accounting, Auditing and Taxation
Journal of International Financial Management and Accounting
Journal of Management Accounting Research
Journal of Public Budgeting, Accounting, and Financial Management
Journal of Taxation
Journal of the American Taxation Association
Journals of Business Finance and Accounting
Management Science
Managerial Auditing Journal
National Tax Journal
Oil Gas & Energy Quarterly
Pacific Accounting Review
Petroleum Accounting and Financial Management Journal
Research in Accounting Regulation
Research in Governmental and Nonprofit Accounting
Research on Professional Responsibility and Ethics in Accounting
Review of Accounting Studies
Review of Quantitative Finance and Accounting
Strategic Finance
Tax Adviser
Tax Lawyer
Tax Notes
Taxes-The Tax Magazine

*Sources for the list are:

Hasselback, Reinstein, and Abdolmohammadi (2012) *Issues in Accounting Education*.

Reinstein and Calderon (2006) *Critical Perspectives on Accounting*.

Walker, Fleishman, and Stephenson (2013) *Academy of Educational Leadership Journal*

APPENDIX B

DEPARTMENT OF ACCOUNTANCY ASSURANCE OF LEARNING UNDERGRAGUATE ACCOUNTING PROGRAM LEARNING GOALS FALL 2016 – FALL 2020

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
2015-16	100%	Yes	None
2016-17	100%	Yes	Added some items to existing review materials
2017-18	100%	Yes	None
2018-19	100%	Yes	Increased mentions of the need to prepare for the Qualifying Exam in Principles courses
2019-20	100%	Yes	None
1.2 Students will have an understanding of the accounting equation and basic accrual accounting adjustments.			
Year	Results	Target Met	Action
2015-16	72.41%	No	Increased time reviewing basic accounting concepts. Worked through examples of adjusting entries during class time as a preparation for homework assignments from end-of-chapter exercises and problems.
2016-17	73.04%	No	Created accrual accounting review worksheet, and posted it in Pilot.
2017-18	61.04%	No	Created in-class examples of adjustments and worked through them together in class; incorporated additional review questions in class.
2018-19	77.9%	Yes	Added a graded accrual accounting assignment in McGraw-Hill Connect.
2019-20	60.71%	No	Incorporated additional practice problems available from the McGraw Hill Connect to allow additional online practice opportunities for students.

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

2.1 Students will demonstrate an ability to determine what information is relevant in making management decisions.			
Year	Results	Target Met	Action
2015-16	53.26%	No	<ol style="list-style-type: none"> 1. Increased the amount of class time and number of examples used in the areas of prevention, appraisal, and failure costs. 2. Spent additional class time on examples related to proper investment decisions to make if evaluated on ROI. 3. Spent additional class time on examples related to the identification of the best transfer pricing decision for a company
2016-17	52.38%	No	<ol style="list-style-type: none"> 1. More discussion in class on proper investment decisions to make if evaluated on ROI. 2. In an attempt to improve performance related to the identification of the best transfer pricing decision, a different teaching approach was used. Students were taught to draw a simple diagram of cashflows into and out of a company's divisions to aid in calculating net cash flow of different decisions. 3. Increased the number of quizzes.
2017-18	50.98%	No	<ol style="list-style-type: none"> 1. Changed to online quizzes to allow more time in class for lectures. 2. Increased the number of quizzes and changed the nature of the questions from longer problems to multiple choice questions or short calculation questions. It is hoped this will motivate students to study more topics more often in order to be ready for quizzes.
2018-19	46.75%	No	Continued with previous changes.
2019-20	62.71%	No	With Covid, switched class to asynchronous online format with recorded lectures.

2.2 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
2015-16	56.6%	No	Substantial revisions to instructor-prepared course materials to address areas where students did not appear to perform up to par.
2016-17	80.56%	Yes	None.
2017-18	63.96%	No	Expanded case assignments to illustrate key rules. Substantially revisions to instructor-prepared course materials to address significant federal tax law changes.
2018-19	61.82%	No	Added more homework problem solutions and explanations; created more supplemental problems with answers and explanations. Added more regulations and rulings to instructor-prepared course materials. Adopted bi-weekly quizzes in addition to tests. Tied Pilot-based case quizzes to ensure students were studying cases. Changed textbook and web-based learning platform.
2019-20	79.49%	Yes	None.

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
2015-16	100%	Yes	Sample resume reviewed by Department of Accountancy Advisory Board was made available to students on Pilot
2016-17	100%	Yes	None
2017-18	100%	Yes	None
2018-19	100%	Yes	A two-page document on the things to do and things not to do was created and made available for students on Pilot.
2019-20	100%	Yes	None

3.2 Students will demonstrate an ability to communicate effectively in an auditing writing assignment.			
Year	Results	Target Met	Action
2016-17	93.33%	Yes	Continued to develop writing skills writing skills in auditing with appropriate writing assignments.
2018-19	100%	Yes	None.

3.3 Students will demonstrate an ability to communicate effectively in an interview environment.			
Year	Results	Target Met	Action
2015-16	100%	Yes	Professionals from RSM, who are actively involved in campus recruiting, spoke to students in the Careers in Accounting class about how to prepare for an interview.
2017-18	100%	Yes	No changes.
2018-19	98.51%	Yes	Students were referred to a website that talks about different interview questions.
2019-20	96.61%	Yes	No changes.

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 for data creation and data reporting.			
Year	Results	Target Met	Action
2016-17	89.13%	Yes	Most of the student problems were with the second excel assignment in the course. The concepts behind the PMT function will be given more attention in class.
2017-18	89.19%	Yes	None.
2018-19	85.71%	Yes	Students were having problems with creating software robots associated with payroll withholding elements. Specific problems were associated with the STOP function when the payroll withholdings hit their limits. However, students seemed to have problems with creating a simple module/robot for withholdings in Excel. The coding/programming process will be covered more thoroughly in the future.
2019-20	78.95%	Yes	Students continued to have problems with the creation of software robots in Excel. The Programming Decision Tree will be utilized to help students understand the sequence of coding. In addition, the creation of robots will be moved to the last Excel assignment so that students would have more time to fully understand the coding in Excel prior to having to perform this more challenging task.

4.2 Students will be able to effectively use excel for financial accounting assignments.			
Year	Results	Target Met	Action
2015-16	97.41%	Yes	Continued to stress the importance of effective use of excel in financial accounting applications.
2016-17	97.39%	Yes	Created a short case assignment requiring students to create a set of financial statements in excel.
2017-18	97.40%	Yes	No changes
2018-19	95.35%	Yes	Added a graded excel simulation assignment in excel.
2019-20	95.24%	Yes	No changes.

**DEPARTMENT OF ACCOUNTANCY ASSURANCE OF LEARNING
MASTERS OF ACCOUNTANCY PROGRAM
LEARNING GOALS FALL 2016 – FALL 2020**

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
2015-16	100%	Yes	Students were provided a copy of the presentation scorecard used by those assessing oral presentations to see the various aspects to a presentation that are considered important.
2016-17	92.31%	Yes	No changes.
1.2 Graduates will be able to write effectively.			
Year	Results	Target Met	Action
2015-16	87.5%	Yes	Continued to assign writing assignments which allow graduate students to improve their writing skills.
2019-20	100%	Yes	No changes.

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

2.1 Graduates will be able to identify relevant auditing standards in unstructured cases.			
Year	Results	Target Met	Action
2015-16	100%	Yes	Continued to provide guidance regarding identification of relevant auditing standards in case analysis.
2016-17	100%	Yes	None.
2017-18	100%	Yes	None.
2019-20	100%	Yes	None.

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 professional guidance to resolve ethical issues in an assigned case.			
Year	Results	Target Met	Action
2015-16	93.33%	Yes	None
2016-17	100%	Yes	None
2017-18	100%	Yes	Had two former auditors with Arthur Andersen speak to the class about ethical issues.
2018-19	100%	Yes	Brought into class a partner from RSM who is a former member of the executive board of the AICPA to speak about the importance of recognizing ethical issues.
2019-20	93.33%	Yes	None
3.2 Students will be able to identify the ethical issues in an unstructured attestation problem.			
Year	Results	Target Met	Action
2015-16	100%	Yes	Continued to provide guidance regarding identification of ethical issues in case analysis.
2016-17	100%	Yes	None.
2017-18	100%	Yes	None.
2019-20	100%	Yes	None.

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 course assignment.			
Year	Results	Target Met	Action
2015-16	100%	Yes	Conducted debriefings with groups outside of class to monitor how each group was progressing on their assignment and provided feedback to the groups.
2018-19	100%	Yes	Introduced the idea of soliciting feedback from the groups on what they were doing well and what they could improve upon midway through the assigned project.

APPENDIX C

Raj Soin College of Business Department of Accountancy Faculty Qualifications and Engagement Definitions

Scholarly Academics (SA)

A faculty member with a doctoral degree in accounting from an AACSB program will be classified as SA for a period up to 5 years from when the terminal degree was awarded.

To maintain SA status, the faculty member **must have a terminal degree and** achieve 12 points over the previous five-year period from intellectual activities with 8 of the points coming from Category A.

Category A (4 points each)	Category B (1 point each)
Refereed journal article in accounting from the Department's approved list or that meets the Department's approval criteria (see Department's approved list and criteria)	Presentation at an academic conference
	Panel participation at an academic conference
	Publication in a journal not in Category A that is in Cabell's white list
	Discussant at an academic conference
	Presentation at a professional conference
	Panel participation at a professional conference
	Presentation at a professional meeting
	Panel participation at a professional meeting
	Publication of a book or contribution to a book related To the teaching area of the individual
	Editor of a journal related to accounting
	Reviewer for a journal related to accounting
	Reviewer of manuscripts for an academic or professional conference
	Maintenance of professional certification related to accounting
	Leadership position in academic associations
	Leadership position in professional associations
	Receipt of a non-university research award
	Other similar types of activities

Exceptions may be made for Deans, Department Chairs, and other faculty with administrative appointments whose position is 100% devoted to the mission of the Department of Accountancy.

Practice Academics (PA)

To maintain PA status, over the last five years PA faculty must achieve 12 points from intellectual and professional activities with at least 4 points coming from Category A.

Category A (4 points each)	Category B (1 point each)
Refereed business-related journal article	Presentation at an academic conference
	Panel participation at an academic conference
	Discussant at an academic conference
	Presentation at a professional conference
	Panel participation at a professional conference
	Discussant at a professional conference
	Publication of a book or contribution to a book related To the teaching area of the individual
	Editor of a journal related to business
	Reviewer for a journal related to business
	Reviewer of manuscripts for an academic or professional conference
	Maintenance of professional certification related to accounting
	Leadership position in academic associations
	Receipt of a non-university research award
	Consulting activity
	Leadership position in professional organizations
	Appointments to government or regulatory agencies related to the accounting profession
	Develop and present executive education
	Develop and present a continuing education course
	Serve on the board of directors for a company
	Other similar types of activities

Scholarly Practitioners (SP)

A SP faculty member shall meet the following requirements:

- Must hold a minimum of a master’s degree in the teaching field.
- Must have current professional experience, substantial in terms of duration (defined as a minimum of five years employment and level of responsibility (defined as more than an entry level position with management or supervisory responsibility) in teaching field at the time of hire.

SP faculty over the last five years must achieve 12 points from the following table with at least 8 points coming from Category A. Since the SP faculty member does not have formal academic training in research, there must be clear evidence that the faculty member was the lead or solo author (or a major contributor) on one or more of the journal articles in Category A.

• Category A (4 points each)	Category B (1 point each)
Refereed journal article in accounting from the Department’s approved list or that meets the Department’s approval criteria (see Department’s approved list and criteria)	Presentation at an academic conference
	Panel participation at an academic conference
	Publication in a journal not in Category A that is in Cabell’s white list
	Discussant at an academic conference
	Presentation at a professional conference
	Panel participation at a professional conference
	Discussant at a professional conference
	Publication of a book or contribution to a book related To the teaching area of the individual
	Editor of a journal related to business
	Reviewer for a journal related to business
	Reviewer of manuscripts for an academic or professional conference
	Maintenance of professional certification related to business
	Leadership position in academic associations
	Receipt of a non-university research award
	Other similar types of activities

Instructional Practitioners (IP)

An IP faculty member shall meet the following requirements when hired:

- Must have a minimum of a master’s degree in the teaching field.
- Must have current professional experience, substantial in terms of duration (defined as a minimum of five years employment) and level of responsibility (defined as more than an entry level position with management or supervisory responsibility) in teaching field at the time of hire.

To maintain IP faculty status a faculty member must accumulate a total of 10 points over a five year period from the two categories below with at least 3 points from Category A.

Category A	Category B
Category A activities are worth 3 points each (each item can be repeated multiple times)	Other activities from the following are worth 1 point each and may be repeated multiple times
Intern in a field related to one’s regular teaching field	Presentation at an academic conference
Director for an accounting or professionally oriented board	Panel participation at an academic conference
Acquisition of professional certification	Discussant at an academic conference
Development or presentation of CPE or executive education courses	Panel participation at a professional conference
Consulting	Discussant at a professional conference
Publication of a business related book or contribution to a business related book	Officer position with either a national or regional teaching related group
Article published in a recognized outlet	Reviewer of an accounting related book
Officer position for a business professional organization	Reviewer of manuscripts for a conference
Significant role with a business enterprise	Editor of a business related journal
Similar professional related activities	Business or teaching conference coordinator
	Attendance at an accounting related academic or professional conference
	Attendance at a presentation made by a accounting academic or accounting professional about an academic or professional topic
	Other similar activities

An exception may be made to the requirement of a master’s degree if an individual has extraordinary professional experience.

A faculty member who does not meet one of the above four qualifications shall be designated as “Other” (O).

PARTICIPATING AND SUPPORTING FACULTY:

A **participating faculty member (PF)** 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 (SF).

APPENDIX D

COVID IMPACT

There have been many impacts from the Covid pandemic. The Department of Accountancy and Wright State University moved all classes to a remote teaching environment in March 2020. Prior to March 2020, all accounting classes with the exception of some accounting courses taught in the MBA program were face-to-face. Faculty with little or no experience teaching remotely had to switch on the fly in the middle of the semester to an entirely new delivery system. All things considered, the faculty of the Department of Accountancy did a terrific job with this unexpected transition, and the support from the University, with both technological resources and assistance, was outstanding.

The switch to remote teaching in the Spring led to a mixture of synchronous and asynchronous remote delivery. Starting in Summer 2020 and continuing in Fall 2020 and Spring 2021, all accounting courses have been delivered synchronously and live. The only exceptions were MBA courses, which were delivered asynchronously.

Student activities were significantly impacted by Covid. The degree of personal interaction between professionals and students were significantly reduced. While Beta Alpha Psi continued to hold meetings, the meetings were remote for the rest of the semester. There was no end of the year Beta Alpha Psi Banquet. Elections were held and new officers were installed and new members were inducted in a virtual initiation and induction ceremony.

For Fall 2020, Beta Alpha Psi held a regular schedule of meetings with different professional organizations. All again were virtual. Professional organizations were at a struggle trying to figure out how to have events where networking could take place. Student interest was low, but students who joined the chapter as pledges participated at a high level as did returning members.

The Department of Accountancy still held Accounting Mock Interviews for accounting majors in the Fall 2020, and those went by smoothly. However, not as many students participated with only 46 students taking part – about half the normal number. Similarly, a virtual Accounting Career Fair was held, but only 36 students participated compared to about 150 – 200 in Fall 2019.

The demand for our Accounting majors remains strong. It seems that the Department has been contacted much more frequently by employers seeking either entry-level graduates, interns, or students to work part-time. We try our best to record undergraduate student internships, but we know we record well below the actual number. Nonetheless, internships for Spring 2021 are up by approximately 30% compared to a year ago.

The Department of Accountancy welcomed a new faculty member, Dr. Viet Pham, who was hired at the end of 2019 to start in Fall 2020. Dr. Pham successfully completed his doctoral program at the University of Texas-San Antonio in Summer 2020. Except for his campus interview, however, he has not yet set foot on campus as a faculty member and has not had an opportunity to see his office.

During the pandemic there have been remote Department meetings and regular contact with Department faculty. The big difference is that all contact is scheduled or via email. The spontaneous meeting in a hallway and chat is absent as it is at most universities.

The Department of Accountancy has tried to keep things running as effectively as possible. It has been a challenge, but there have been more wins than losses.