

WALTON

2016 ACCOUNTING CONTINUOUS IMPROVEMENT REPORT APPENDICES



UNIVERSITY OF
ARKANSAS



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Table A2-1 Intellectual Contributions Summary 2011-2015

Part A: Five-Year Summary of Intellectual Contributions													
Faculty Aggregate and summarize data to reflect the organizational structure of the school's faculty (e.g. departments, research groups). Do not list by individual faculty member.	Portfolio of Intellectual Contributions			Types of Intellectual Contributions								Percentages of Faculty producing ICs	
	Basic or Discovery Scholarship	Applied or Integration/ Application Scholarship	Teaching and Learning Scholarship	Peer-Reviewed Journals	Acad/ Prof Meeting Proceedings	Acad/ Prof Meeting Presentations	Competitive Research Awards Received	Text-books	Cases	Other Teaching Materials	Other IC Type Selected by the School	Percent of Participating Faculty Producing ICs	Percentage of Total FTE Faculty Producing ICs
Accounting													
Professors	44 ₍₁₄₎	6	2 ₍₁₎	32 ₍₁₃₎	0	12 ₍₁₎	0	1	0	0	7 ₍₁₎	85.71%	85.71%
Associate Professors	20 ₍₇₎	0	0	10 ₍₇₎	0	10	0	0	0	0	0	100%	100%
Assistant Professors	35 ₍₁₎	1	0	13 ₍₁₎	0	23	0	0	0	0	0	83.33%	83.33%
Instructors	1 ₍₁₎	0	2	0	0	3 ₍₁₎	0	0	0	0	0	66.67%	68.49%
Distinguished Professors	28 ₍₁₁₎	1	0	18 ₍₁₁₎	0	11	0	0	0	0	0	100%	100%
Visiting/Adjunct Faculty	0	1	1 ₍₁₎	0	0	0	0	0	0	0	2 ₍₁₎	100%	31.61%
Ph.D. Candidates	0	0	0	0	0	0	0	0	0	0	0		0%
Total Accounting	128 ₍₃₄₎	9	5 ₍₂₎	73 ₍₃₂₎	0	59 ₍₂₎	0	1	0	0	9 ₍₂₎	85%	77.91%

Note: Subscripts indicate intellectual contributions where more than one individual on your campus was a collaborator. If the other collaborators are also included on this report, the contribution will be counted once for each individual on the report. See body of report for detail on policies and procedures and alignment with mission.

Table A2-2 Intellectual Contributions Detail

Part A: Five-Year Summary of Intellectual Contributions

	Portfolio of Intellectual Contributions			Types of Intellectual Contributions								Percentages of Faculty producing ICs	
	Basic or Discovery Scholarship	Applied or Integration/Application Scholarship	Teaching and Learning Scholarship	Peer-Reviewed Journals	Academic/Professional Meeting Proceedings	Academic/Professional Meeting Presentations	Competitive Research Awards Received	Textbooks	Cases	Other Teaching Materials	Other IC Type Selected by the School	Percent of Participating Faculty Producing ICs <i>*=Is Participating</i>	Percentage of Total FTE Faculty Producing ICs <i>% Dedicated to mission</i>
Faculty Aggregate and summarize data to reflect the organizational structure of the school's faculty (e.g. departments, research groups). Do not list by individual faculty member.													
Prof. Marinus Bouwman	0	0	0	0	0	0	0	0	0	0	0	*	100%
Clinical Prof. Charles Leflar	1	0	1 (1)	0	0	0	0	0	0	0	2 (1)	*	100%

Other IC Type Selected by the School (2)

- Leflar, C., Terrell, K. (2014). *Teaching Innovative Problem Solving: A Practical Guide to Increasing Students' 'Out of the Box' Thinking* (vol. Spring 2014). Accounting Instructor's Report. [Accepted: January 2014, Published: April (2nd Quarter/Spring) 4, 2014, Submitted: November 7, 2013]
- Leflar, C. (2012). The U.S.S. Charles J. Finger: The Voyages of the Namesake of a Fayetteville Icon. *Flashback: Journal of the Washington County Historical Society*, 62(3), pp 99 - 120. [Accepted: April 2012, Published: October (4th Quarter/Autumn) 24, 2012, Submitted: February 1, 2012]

Teaching and Learning Scholarship (1)

- Leflar, C., Terrell, K. (2014). *Teaching Innovative Problem Solving: A Practical Guide to Increasing Students' 'Out of the Box' Thinking* (vol. Spring 2014). Accounting Instructor's Report. [Accepted: January 2014, Published: April (2nd Quarter/Spring) 4, 2014, Submitted: November 7, 2013]

Basic or Discovery Scholarship (1)

Leflar, C. (2012). The U.S.S. Charles J. Finger: The Voyages of the Namesake of a Fayetteville Icon. *Flashback: Journal of the Washington County Historical Society*, 62(3), pp 99 - 120. [Accepted: April 2012, Published: October (4th Quarter/Autumn) 24, 2012, Submitted: February 1, 2012]

Prof. James Myers	5 ₍₅₎	0	0	5 ₍₅₎	0	0	0	0	0	0	0	*	100%
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Peer-Reviewed Journals (5)

Cao, Y., Myers, J., Myers, L., Omer, T. C. (2015). Company Reputation and the Cost of Equity Capital. *Review of Accounting Studies*, 20(1), 42-81. [Accepted: May 2014, Published: 2015]

Drake, M., Myers, J., Myers, L., Stuart, M. (in press). Short Sellers and the Informativeness of Stock Prices with Respect to Future Earnings. *Review of Accounting Studies*. [Accepted: 2014]

Bradshaw, M. T., Drake, M. S., Myers, J., Myers, L. (2012). A Re-examination of Analysts' Superiority Over Time-Series Forecasts of Annual Earnings. *Review of Accounting Studies*, 17(4), 357-384. [Accepted: January 2012, Published: December 2012]

Atwood, T.J., Drake, M., Myers, J., Myers, L. (2012). Home Country Tax System Characteristics and Corporate Tax Avoidance: International Evidence. *The Accounting Review*, 87(6), 1831-1860. [Published: November 2012]

Atwood, T.J., Drake, M., Myers, J., Myers, L. (2011). Do Earnings Reported Under IFRS Tell Us More about Future Earnings and Cash Flows? *Journal of Accounting and Public Policy*, 30(2), 103-121. [Published: 2011]

Basic or Discovery Scholarship (5)

Cao, Y., Myers, J., Myers, L., Omer, T. C. (2015). Company Reputation and the Cost of Equity Capital. *Review of Accounting Studies*, 20(1), 42-81. [Accepted: May 2014, Published: 2015]

Drake, M., Myers, J., Myers, L., Stuart, M. (in press). Short Sellers and the Informativeness of Stock Prices with Respect to Future Earnings. *Review of Accounting Studies*. [Accepted: 2014]

Bradshaw, M. T., Drake, M. S., Myers, J., Myers, L. (2012). A Re-examination of Analysts' Superiority Over Time-Series Forecasts of Annual Earnings. *Review of Accounting Studies*, 17(4), 357-384. [Accepted: January 2012, Published: December 2012]

Atwood, T.J., Drake, M., Myers, J., Myers, L. (2012). Home Country Tax System Characteristics and Corporate Tax Avoidance: International Evidence. *The Accounting Review*, 87(6), 1831-1860. [Published: November 2012]

Atwood, T.J., Drake, M., Myers, J., Myers, L. (2011). Do Earnings Reported Under IFRS Tell Us More about Future Earnings and Cash Flows? *Journal of Accounting and Public Policy*, 30(2), 103-121. [Published: 2011]

Prof. John Norwood ^(BLAW)	6 ₍₁₎	1	0	1	0	2 ₍₁₎	0	0	0	0	4	*	100%
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Peer-Reviewed Journals (1)

Norwood, J. M. (2015). Shannon v. Wilson and the Arkansas Dramshop Act of 1999. *Arkansas Law Notes, Online*. [Accepted: June 2015, Published: June 30, 2015, Submitted: May 30, 2015]

Academic/Professional Meeting Presentations (2)

Norwood, J. (Presenter & Author), ALSB, "Fantasy Sports and the College Students Who Play Them," ASLB, Philadelphia. (August 10, 2015).

Norwood, J. M. (Presenter & Author), Greenhaw, W. (Presenter Only), ALSB National Meeting, Seattle, "WIPO? Why Not? Basics of the Domain Name Dispute Resolution Policy," ALSB, Seattle. (August 2014). [Accepted: August 2014, Submitted: August 2014, Date: August 2014]

Other IC Type Selected by the School (4)

Norwood, J. M. (2014). A Fun Primer on WIPO, ICAAN, and the Domain Name Dispute Resolution Policy. *Arkansas Law School, On line*, 8. [Accepted: April 2014, Published: April (2nd Quarter/Spring) 2014, Submitted: April 2014]

Norwood, J. (2013). Abandoned in Arkansas. *Arkansas Law Notes, On Line*, 10. [Accepted: March 2013, Published: July (3rd Quarter/Summer) 2013, Submitted: January 2013]

Norwood, J. (2012). Trademark Law and the Internet From Ancient Times to the Present Day. *Arkansas Law Notes, 2012*. [Accepted: June 2012, Published: September 1, 2012, Submitted: June 2012]

Norwood, J. (2011). Arkansas Law Notes. *Arkansas Law Notes, 2011*, 47-58. [Published: October (4th Quarter/Autumn) 2011]

Applied or Integration/Application Scholarship (1)

Norwood, J. (2013). Abandoned in Arkansas. *Arkansas Law Notes, On Line*, 10. [Accepted: March 2013, Published: July (3rd Quarter/Summer) 2013, Submitted: January 2013]

Basic or Discovery Scholarship (6)

Norwood, J. (Presenter & Author), ALSB, "Fantasy Sports and the College Students Who Play Them," ASLB, Philadelphia. (August 10, 2015).

Norwood, J. M. (2015). Shannon v. Wilson and the Arkansas Dramshop Act of 1999. *Arkansas Law Notes, Online*. [Accepted: June 2015, Published: June 30, 2015, Submitted: May 30, 2015]

Norwood, J. M. (Presenter & Author), Greenhaw, W. (Presenter Only), ALSB National Meeting, Seattle, "WIPO? Why Not? Basics of the Domain Name Dispute Resolution Policy," ALSB, Seattle. (August 2014). [Accepted: August 2014, Submitted: August 2014, Date: August 2014]

Norwood, J. M. (2014). A Fun Primer on WIPO, ICAAN, and the Domain Name Dispute Resolution Policy. *Arkansas Law School, On line*, 8. [Accepted: April 2014, Published: April (2nd Quarter/Spring) 2014, Submitted: April 2014]

Norwood, J. (2012). Trademark Law and the Internet From Ancient Times to the Present Day. *Arkansas Law Notes, 2012*. [Accepted: June 2012, Published: September 1, 2012, Submitted: June 2012]

Norwood, J. (2011). Arkansas Law Notes. *Arkansas Law Notes, 2011*, 47-58. [Published: October (4th Quarter/Autumn) 2011]

Prof. Gary Peters	17 ⁽³⁾	0	0	13 ⁽³⁾	0	4	0	0	0	0	0	0	*	100%
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Peer-Reviewed Journals (13)

- Peters, G., Abbott, L., Parker, S., Daugherty, B. (in press). Internal Audit Quality and Financial Reporting Quality: The Joint Importance of Independence and Competence. *Journal of Accounting Research*. [Accepted: January 2016]
- Haislip, J. Z., Peters, G., Richardson, V. (in press). The Effect of Auditor IT Expertise on Internal Controls. *International Journal of Accounting Information Systems*. [Accepted: January 2016]
- Peters, G., Hines, C., Masli, A., Mauldin, E. (2015). Board Risk Committees and Audit Pricing. *Auditing: A Journal of Practice and Theory*, 34(4), 59-84. [Published: 2015]
- Peters, G., Romi, A. (2015). The Association Between Sustainability Governance Characteristics and the Assurance of Corporate Sustainability. *Auditing: A Journal of Practice and Theory*, 34(1), 163-198. [Published: 2015]
- Peters, G., Janvrin, D., Lim, J. H. (2015). The Perceived Impact of Journal of Information Systems on Promotion and Tenure. *Journal of Information Systems*. [Published: 2015]
- Peters, G. (2015). Voluntary Risk Management Committee Formation: Determinants and Short-Term Outcomes. *Journal of Accounting and Public Policy*, 34(3), 267-290. [Published: 2015]
- Peters, G. (2014). Does the voluntary adoption of corporate governance mechanisms improve environmental risk disclosures? Evidence from greenhouse gas emission accounting. *Journal of Business Ethics*, 125, 637-666. [Published: December 2014]
- Peters, G., Romi, A. (2013). Discretionary Compliance with Mandatory Environmental Disclosures: Evidence from SEC Filings. *Journal of Accounting and Public Policy*, 32(4), 213-236. [Published: November 2013]
- Dorantes, C., Li, C., Peters, G., Richardson, V. (2013). The Effect of Enterprise Systems Implementation on the Firm Information Environment. *Contemporary Accounting Research*, 30(4), 1427-1461. [Published: January (1st Quarter/Winter) 2013, Submitted: December 1, 2009]
- Li, C., Peters, G., Richardson, V., Watson, M. (2012). The Consequences of Information Technology Control Weaknesses on Management Information Systems: The Case of Sarbanes-Oxley Internal Control Reports. *MIS Quarterly*, 36(1), 179-203. [Published: 2012]
- Peters, G., Abbott, L. J., Parker, S. (2012). Internal Audit Assistance and External Audit Timeliness. *Auditing: A Journal of Practice and Theory*, 31(4), 3-20. [Published: November 2012]
- Peters, G., Lopez, D. (2012). The Effect of Workload Compression on Audit Quality. *Auditing: A Journal of Practice and Theory*, 31(4), 139-165. [Published: November 2012]
- Peters, G., Abbott, L. J., Parker, S. (2012). Audit Fee Reductions from Internal Audit Provided Assistance: The Incremental Impact of Internal Audit Characteristics. *Contemporary Accounting Research*, 29(1), 94-118. [Published: July (3rd Quarter/Summer) 2012]

Academic/Professional Meeting Presentations (4)

- Peters, G., 2015 Academy of Management Meeting, "Are Nonprofit Organizations Punished for Expensive Leadership? An Examination of Donor and Grantor Reactions to the CEO Compensation," Vancouver BC. (2015).
- Peters, G., 2015 Academy of Management Meeting, "Internal Audit Quality and Financial Reporting Quality: The Joint Importance of Independence and Competence," Vancouver BC. (2015).
- Peters, G., 2015 Academy of Management Meeting, "The Effect of Auditor IT Expertise on Internal Controls," Vancouver BC. (2015).

Peters, G., 2015 American Accounting Association, "Are Nonprofit Organizations Punished for Expensive Leadership? An Examination of Donor and Grantor Reactions to the CEO Compensation," Chicago IL. (2015).

Basic or Discovery Scholarship (17)

- Peters, G., Abbott, L., Parker, S., Daugherty, B. (in press). Internal Audit Quality and Financial Reporting Quality: The Joint Importance of Independence and Competence. *Journal of Accounting Research*. [Accepted: January 2016]
- Haislip, J. Z., Peters, G., Richardson, V. (in press). The Effect of Auditor IT Expertise on Internal Controls. *International Journal of Accounting Information Systems*. [Accepted: January 2016]
- Peters, G., Hines, C., Masli, A., Mauldin, E. (2015). Board Risk Committees and Audit Pricing. *Auditing: A Journal of Practice and Theory*, 34(4), 59-84. [Published: 2015]
- Peters, G., Romi, A. (2015). The Association Between Sustainability Governance Characteristics and the Assurance of Corporate Sustainability. *Auditing: A Journal of Practice and Theory*, 34(1), 163-198. [Published: 2015]
- Peters, G., Janvrin, D., Lim, J. H. (2015). The Perceived Impact of Journal of Information Systems on Promotion and Tenure. *Journal of Information Systems*. [Published: 2015]
- Peters, G. (2015). Voluntary Risk Management Committee Formation: Determinants and Short-Term Outcomes. *Journal of Accounting and Public Policy*, 34(3), 267-290. [Published: 2015]
- Peters, G., 2015 Academy of Management Meeting, "Are Nonprofit Organizations Punished for Expensive Leadership? An Examination of Donor and Grantor Reactions to the CEO Compensation," Vancouver BC. (2015).
- Peters, G., 2015 Academy of Management Meeting, "Internal Audit Quality and Financial Reporting Quality: The Joint Importance of Independence and Competence," Vancouver BC. (2015).
- Peters, G., 2015 Academy of Management Meeting, "The Effect of Auditor IT Expertise on Internal Controls," Vancouver BC. (2015).
- Peters, G., 2015 American Accounting Association, "Are Nonprofit Organizations Punished for Expensive Leadership? An Examination of Donor and Grantor Reactions to the CEO Compensation," Chicago IL. (2015).
- Peters, G. (2014). Does the voluntary adoption of corporate governance mechanisms improve environmental risk disclosures? Evidence from greenhouse gas emission accounting. *Journal of Business Ethics*, 125, 637-666. [Published: December 2014]
- Peters, G., Romi, A. (2013). Discretionary Compliance with Mandatory Environmental Disclosures: Evidence from SEC Filings. *Journal of Accounting and Public Policy*, 32(4), 213-236. [Published: November 2013]
- Dorantes, C., Li, C., Peters, G., Richardson, V. (2013). The Effect of Enterprise Systems Implementation on the Firm Information Environment. *Contemporary Accounting Research*, 30(4), 1427-1461. [Published: January (1st Quarter/Winter) 2013, Submitted: December 1, 2009]
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- Peters, G., Abbott, L. J., Parker, S. (2012). Internal Audit Assistance and External Audit Timeliness. *Auditing: A Journal of Practice and Theory*, 31(4), 3-20. [Published: November 2012]
- Peters, G., Lopez, D. (2012). The Effect of Workload Compression on Audit Quality. *Auditing: A Journal of Practice and Theory*, 31(4), 139-165. [Published: November 2012]

Peters, G., Abbott, L. J., Parker, S. (2012). Audit Fee Reductions from Internal Audit Provided Assistance: The Incremental Impact of Internal Audit Characteristics. *Contemporary Accounting Research*, 29(1), 94-118. [Published: July (3rd Quarter/Summer) 2012]

Prof. Karen Pincus	4	5	0	3	0	5	0	0	0	0	1	*	100%
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Peer-Reviewed Journals (3)

Pincus, K. (2014). Commission Pathways: Proceso De Entrada De Los Futuros Participantes de la Profesion. *Contaduria Publica*, 60-64. [Accepted: 2014, Published: February 2014]

Srivastava, R., Mock, T., Pincus, K., Wright, A. (2012). Causal inference in auditing: A framework. *Auditing: A Journal of Practice and Theory*, 31(3), 177-201. [Accepted: February 2012, Published: August 2012]

Pincus, K., Sundem, G., McPeak, D. (2012). The International Accounting Education Standards Board: Influencing Global Accounting Education. *Issues in Accounting Education*, 27(3), 743-750. [Accepted: July 2011, Published: August 2012]

Academic/Professional Meeting Presentations (5)

Pincus, K. (Presenter Only), Stone, M. (Presenter Only), Luther, J. (Presenter Only), Kachelmeier, S. (Presenter Only), AAA 2015 Annual Meeting, "Publication Ethics: Where We Have Been and Where We are Going," American Accounting Association, Chicago. (August 2015). [Accepted: 2015, Submitted: 2015, Date: August 2015]

Pincus, K. (Presenter Only), Behn, B. (Presenter Only), Young, J. (Presenter Only), Christensen, A. (Presenter Only), AAA 2014 annual meeting, "New Perspectives for the AAA," American Accounting Association, Atlanta. (August 2014). [Accepted: 2014, Submitted: 2014, Date: August 2014]

Pincus, K., National Association of State Boards of Accountancy, "Current Issues in Accounting Education." (October 2013).

Pincus, K., Asia-Pacific Conference on International Accounting Issues, "'Global Accounting Issues and The Challenges of IFRS'," Maui, Hawaii. (October 2012).

Pincus, K., ANFECA 10th Anniversary Conference, "Tres ejemplos de los Estados Unidos de la triple helice: La sinergia enre organizaciones publicas, privadas y las facultades y escuelas de negocios," ANFECA is the Mexican counterpart to AAA in US, Merida, Mexico. (March 2012).

Other IC Type Selected by the School (1)

Pincus, K. (2012). *"The US Pathways Commission: Origin, Structure, Initial Report and Prospects," Ch 3 in "Emerging Pathways for the Next Generation of Accountants"* (vol. 3, pp. 27-34). Sydney, New South Wales, Australia: Centre for Accounting Governance and The Institute of Chartered Accountants in Australia. [Accepted: April 2012, Published: June 2012, Submitted: February 2012]

Applied or Integration/Application Scholarship (5)

Pincus, K. (2014). Commission Pathways: Proceso De Entrada De Los Futuros Participantes de la Profesion. *Contaduria Publica*, 60-64. [Accepted: 2014, Published: February 2014]

- Pincus, K. (Presenter Only), Behn, B. (Presenter Only), Young, J. (Presenter Only), Christensen, A. (Presenter Only), AAA 2014 annual meeting, "New Perspectives for the AAA," American Accounting Association, Atlanta. (August 2014). [Accepted: 2014, Submitted: 2014, Date: August 2014]
- Pincus, K., National Association of State Boards of Accountancy, "Current Issues in Accounting Education." (October 2013).
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- Pincus, K., ANFECA 10th Anniversary Conference, "Tres ejemplos de los Estados Unidos de la triple helice: La sinergia enre organizaciones publicas, privadas y las facultades y escuelas de negocios," ANFECA is the Mexican counterpart to AAA in US, Merida, Mexico. (March 2012).

Basic or Discovery Scholarship (4)

- Pincus, K. (Presenter Only), Stone, M. (Presenter Only), Luther, J. (Presenter Only), Kachelmeier, S. (Presenter Only), AAA 2015 Annual Meeting, "Publication Ethics: Where We Have Been and Where We are Going," American Accounting Association, Chicago. (August 2015). [Accepted: 2015, Submitted: 2015, Date: August 2015]
- Pincus, K., Asia-Pacific Conference on International Accounting Issues, ""Global Accounting Issues and The Challenges of IFRS"," Maui, Hawaii. (October 2012).
- Srivastava, R., Mock, T., Pincus, K., Wright, A. (2012). Causal inference in auditing: A framework. *Auditing: A Journal of Practice and Theory*, 31(3), 177-201. [Accepted: February 2012, Published: August 2012]
- Pincus, K., Sundem, G., McPeak, D. (2012). The International Accounting Education Standards Board: Influencing Global Accounting Education. *Issues in Accounting Education*, 27(3), 743-750. [Accepted: July 2011, Published: August 2012]

Prof. Vernon Richardson	11 ₍₅₎	0	1	10 ₍₅₎	0	1	0	1	0	0	0	*	100%
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Peer-Reviewed Journals (10)

- Haislip, J. Z., Peters, G., Richardson, V. (in press). The Effect of Auditor IT Expertise on Internal Controls. *International Journal of Accounting Information Systems*. [Accepted: January 2016]
- Setia, P., Richardson, V., Smith, R. (2015). Business Value of Partner's IT Intensity: Value Co-Creation and Appropriation between Customers and Suppliers. *Electronic Markets: The International Journal on Networked Business*. [Published: 2015]
- Haislip, J., Masli, A., Richardson, V., Watson, M. (2015). External Reputational Penalties for CEOs and CFOs following Information Technology Material Weaknesses. *International Journal of Accounting Information Systems*. [Published: 2015]
- Masli, A., Richardson, V., Sanchez, J. M., Smith, R. (2014). The Interrelationships between Information Technology Spending, CEO Equity Incentives and Firm Value. *Journal of Information Systems*, 48(2), 41-66. [Published: October (4th Quarter/Autumn) 2014]
- Geerts, G., Graham, L., Mauldin, E., McCarthy, W., Richardson, V. (2013). Integrating Information Technology into Accounting Research and Practice. *Accounting Horizons*, 27(4), 815-840. [Published: December 2013]

- Saldanha, T., Melville, N., Ramirez, R., Richardson, V. (2013). Information Systems for Collaborating versus Transacting: Impact on Plant Performance in the Presence of Demand Volatility. *Journal of Operations Management*, 31(6), 313-329. [Published: September 2013]
- Dorantes, C., Li, C., Peters, G., Richardson, V. (2013). The Effect of Enterprise Systems Implementation on the Firm Information Environment. *Contemporary Accounting Research*, 30(4), 1427-1461. [Published: January (1st Quarter/Winter) 2013, Submitted: December 1, 2009]
- Li, C., Peters, G., Richardson, V., Watson, M. (2012). The Consequences of Information Technology Control Weaknesses on Management Information Systems: The Case of Sarbanes-Oxley Internal Control Reports. *MIS Quarterly*, 36(1), 179-203. [Published: 2012]
- Lim, J.-H., Dehning, B., Richardson, V., Smith, R. (2011). A Meta-Analysis of the Effects of IT Investment on Firm Financial Performance. *Journal of Information Systems*, 25(2), 145-170. [Published: 2011]
- Masli, A. N., Sanchez, J. M., Richardson, V., Smith, R. (2011). The Business Value of IT: A Synthesis and Framework of Archival Research. *Journal of Information Systems*, 25(2), 81-116. [Published: October (4th Quarter/Autumn) 2011]

Academic/Professional Meeting Presentations (1)

- Richardson, V., University of Southern California, "The Effect of Auditor IT Expertise on Internal Controls - A Resource-Dependence Theoretical Perspective." (May 2013).

Textbooks (1)

- Richardson, V., Chang, J., Smith, R. (2013). *Accounting Information Systems*. McGraw Hill. [Published: September 2013]

Teaching and Learning Scholarship (1)

- Richardson, V., Chang, J., Smith, R. (2013). *Accounting Information Systems*. McGraw Hill. [Published: September 2013]

Basic or Discovery Scholarship (11)

- Haislip, J. Z., Peters, G., Richardson, V. (in press). The Effect of Auditor IT Expertise on Internal Controls. *International Journal of Accounting Information Systems*. [Accepted: January 2016]
- Setia, P., Richardson, V., Smith, R. (2015). Business Value of Partner's IT Intensity: Value Co-Creation and Appropriation between Customers and Suppliers. *Electronic Markets: The International Journal on Networked Business*. [Published: 2015]
- Haislip, J., Masli, A., Richardson, V., Watson, M. (2015). External Reputational Penalties for CEOs and CFOs following Information Technology Material Weaknesses. *International Journal of Accounting Information Systems*. [Published: 2015]
- Masli, A., Richardson, V., Sanchez, J. M., Smith, R. (2014). The Interrelationships between Information Technology Spending, CEO Equity Incentives and Firm Value. *Journal of Information Systems*, 48(2), 41-66. [Published: October (4th Quarter/Autumn) 2014]
- Geerts, G., Graham, L., Mauldin, E., McCarthy, W., Richardson, V. (2013). Integrating Information Technology into Accounting Research and Practice. *Accounting Horizons*, 27(4), 815-840. [Published: December 2013]
- Saldanha, T., Melville, N., Ramirez, R., Richardson, V. (2013). Information Systems for Collaborating versus Transacting: Impact on Plant Performance in the Presence of Demand Volatility. *Journal of Operations Management*, 31(6), 313-329. [Published: September 2013]

- Richardson, V., University of Southern California, "The Effect of Auditor IT Expertise on Internal Controls - A Resource-Dependence Theoretical Perspective." (May 2013).
- Dorantes, C., Li, C., Peters, G., Richardson, V. (2013). The Effect of Enterprise Systems Implementation on the Firm Information Environment. *Contemporary Accounting Research*, 30(4), 1427-1461. [Published: January (1st Quarter/Winter) 2013, Submitted: December 1, 2009]
- Li, C., Peters, G., Richardson, V., Watson, M. (2012). The Consequences of Information Technology Control Weaknesses on Management Information Systems: The Case of Sarbanes-Oxley Internal Control Reports. *MIS Quarterly*, 36(1), 179-203. [Published: 2012]
- Lim, J.-H., Dehning, B., Richardson, V., Smith, R. (2011). A Meta-Analysis of the Effects of IT Investment on Firm Financial Performance. *Journal of Information Systems*, 25(2), 145-170. [Published: 2011]
- Masli, A. N., Sanchez, J. M., Richardson, V., Smith, R. (2011). The Business Value of IT: A Synthesis and Framework of Archival Research. *Journal of Information Systems*, 25(2), 81-116. [Published: October (4th Quarter/Autumn) 2011]

Total Professors	44 ₍₁₄₎	6	2 ₍₁₎	32 ₍₁₃₎	0	12 ₍₁₎	0	1	0	0	7 ₍₁₎	85.71%	85.71%
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Dist. Prof. Linda Myers	28 ₍₁₁₎	1	0	18 ₍₁₁₎	0	11	0	0	0	0	0	*	100%
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Peer-Reviewed Journals (18)

- Cassell, C. A., Myers, L., Seidel, T. A., Zhou, J. (2016). The Effect of Lame Duck Auditors on Management Discretion: An Empirical Analysis. *Auditing: A Journal of Practice and Theory*, 35(3), 51-73. [Accepted: December 2015, Published: 2016]
- Bills, K., Cunningham, L., Myers, L. (2016). Small audit firm membership in associations, networks, and alliances: Implications for audit quality and audit fees. *The Accounting Review*, 91(3), 767-792. [Accepted: July 2015, Published: May 2016, Submitted: January 20, 2014]
- Cassell, C. A., Myers, L., Seidel, T. (2015). Disclosure Transparency about Activity in Valuation Allowance and Reserve Accounts and Accruals-Based Earnings Management. *Accounting, Organizations and Society*, 46, 23-38. [Accepted: 2015, Published: 2015]
- Drake, M., Myers, L., Scholz, S., Sharp, N. (2015). Short Selling around Restatement Announcements: When do Bears Pounce? *Journal of Accounting, Auditing and Finance*, 30(2), 218-245. [Accepted: September 2014, Published: 2015]
- Cao, Y., Myers, J., Myers, L., Omer, T. C. (2015). Company Reputation and the Cost of Equity Capital. *Review of Accounting Studies*, 20(1), 42-81. [Accepted: May 2014, Published: 2015]
- Myers, L., Schmidt, J., Wilkins, M. (2014). An Investigation of Recent Changes in Going Concern Reporting Decisions Among Big N and Non-Big N Auditors. *Review of Quantitative Finance and Accounting*, 155-172. [Published: 2014]
- Drake, M., Myers, J., Myers, L., Stuart, M. (in press). Short Sellers and the Informativeness of Stock Prices with Respect to Future Earnings. *Review of Accounting Studies*. [Accepted: 2014]
- Cassell, C. A., Giroux, G., Myers, L., Omer, T. C. (2013). The Emergence of Second-Tier Auditors in the US: Evidence from Investor Perceptions of Financial Reporting Credibility. *Journal of Business, Finance and Accounting*, 40(3-4), 350-372. [Published: 2013]
- Cassell, C. A., Dreher, L. M., Myers, L. (2013). Reviewing the SEC's Review Process: 10-K Comment Letters and the Cost of Remediation. *The Accounting Review*, 88(6), 1875-1908. [Accepted: June 2013, Published: November 2013]

- Bradshaw, M. T., Drake, M. S., Myers, J., Myers, L. (2012). A Re-examination of Analysts' Superiority Over Time-Series Forecasts of Annual Earnings. *Review of Accounting Studies*, 17(4), 357–384. [Accepted: January 2012, Published: December 2012]
- Hammersley, J., Myers, L., Zhou, J. (2012). The Failure to Remediate Previously-Disclosed Material Weaknesses in Internal Controls. *Auditing: A Journal of Practice and Theory*, 31(2), 73-111. [Accepted: 2012, Published: May 2012]
- Cao, Y., Myers, L., Omer, T. (2012). Does Company Reputation Matter for Financial Reporting Quality? Evidence from Restatements. *Contemporary Accounting Research*, 29(3), 956-990. [Accepted: 2011, Published: 2012]
- Atwood, T.J., Drake, M., Myers, J., Myers, L. (2012). Home Country Tax System Characteristics and Corporate Tax Avoidance: International Evidence. *The Accounting Review*, 87(6), 1831-1860. [Published: November 2012]
- Cassell, C. A., Giroux, G., Myers, L., Omer, T. (2012). The Effect of Corporate Governance on Auditor-Client Realignments. *Auditing: A Journal of Practice and Theory*, 31(2), 167-188. [Accepted: 2011, Published: May 2012]
- Drake, M., Myers, L. (2011). Analysts' Accrual-Related Over-Optimism: Do Analyst Characteristics Play a Role? *Review of Accounting Studies*, 16(1), 59-88. [Published: 2011]
- Brazel, J., Bierstaker, J., Choi, J.-H., Myers, L., Glover, S. (2011). Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the European Commission Green Paper on Audit Policy: Lessons from the Crisis. *Current Issues in Auditing*, 5(1), C1-C7. [Published: 2011]
- Atwood, T.J., Drake, M., Myers, J., Myers, L. (2011). Do Earnings Reported Under IFRS Tell Us More about Future Earnings and Cash Flows? *Journal of Accounting and Public Policy*, 30(2), 103-121. [Published: 2011]
- Cao, Y., Myers, L., Sougiannis, T. (2011). Does Earnings Acceleration Convey Information? *Review of Accounting Studies*, 16(4), 812-842. [Published: 2011]

Academic/Professional Meeting Presentations (11)

- Myers, L., 37th annual European Accounting Association Congress, "The Effect of Media Characteristics on Analyst Forecast Properties: Cross-Country Evidence," European Accounting Association, Tallinn, Estonia. (2014).
- Myers, L., Louisiana State University Accounting Workshop, "Does Big 4 Consulting Impair Audit Quality?." (2014).
- Myers, L., University of Missouri Accounting Workshop, "Does Big 4 Consulting Impair Audit Quality?." (2014).
- Myers, L., Virginia Tech University Accounting Workshop, "Does Big 4 Consulting Impair Audit Quality?." (2014).
- Myers, L., 36th annual European Accounting Association Congress, "The Monitoring Effectiveness of Co-opted Audit Committees," European Accounting Association, Paris, France. (2013).
- Myers, L. (Presenter & Author), 35th annual European Accounting Association Congress, "The Effect of Lame Duck Auditors on Management Discretion: An Empirical Analysis." (2012).
- Myers, L. (Presenter & Author), Florida International University Accounting Workshop, "The Monitoring Effectiveness of Co-opted Audit Committees." (2012).
- Myers, L. (Presenter & Author), Michigan State University Accounting Workshop, "The Effect of Lame Duck Auditors on Management Discretion: An Empirical Analysis." (2012).

- Myers, L. (Presenter & Author), University of Connecticut Accounting Workshop, "The Monitoring Effectiveness of Co-opted Audit Committees." (2012).
- Myers, L. (Presenter & Author), 34th annual European Accounting Association Congress, "The Effects of Audit Partner Pre-Client and Client-Specific Experience on Earnings Quality and on Perceptions of Audit Quality," Rome, Italy. (2011).
- Myers, L. (Presenter & Author), Tilburg University Accounting Workshop, "Does Company Reputation Matter for Financial Reporting Quality? Evidence from Restatements," Tilburg University, Netherlands. (2011).

Applied or Integration/Application Scholarship (1)

- Brazel, J., Bierstaker, J., Choi, J.-H., Myers, L., Glover, S. (2011). Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the European Commission Green Paper on Audit Policy: Lessons from the Crisis. *Current Issues in Auditing*, 5(1), C1-C7. [Published: 2011]

Basic or Discovery Scholarship (28)

- Cassell, C. A., Myers, L., Seidel, T. A., Zhou, J. (2016). The Effect of Lame Duck Auditors on Management Discretion: An Empirical Analysis. *Auditing: A Journal of Practice and Theory*, 35(3), 51-73. [Accepted: December 2015, Published: 2016]
- Bills, K., Cunningham, L., Myers, L. (2016). Small audit firm membership in associations, networks, and alliances: Implications for audit quality and audit fees. *The Accounting Review*, 91(3), 767-792. [Accepted: July 2015, Published: May 2016, Submitted: January 20, 2014]
- Cassell, C. A., Myers, L., Seidel, T. (2015). Disclosure Transparency about Activity in Valuation Allowance and Reserve Accounts and Accruals-Based Earnings Management. *Accounting, Organizations and Society*, 46, 23-38. [Accepted: 2015, Published: 2015]
- Drake, M., Myers, L., Scholz, S., Sharp, N. (2015). Short Selling around Restatement Announcements: When do Bears Pounce? *Journal of Accounting, Auditing and Finance*, 30(2), 218-245. [Accepted: September 2014, Published: 2015]
- Cao, Y., Myers, J., Myers, L., Omer, T. C. (2015). Company Reputation and the Cost of Equity Capital. *Review of Accounting Studies*, 20(1), 42-81. [Accepted: May 2014, Published: 2015]
- Myers, L., Schmidt, J., Wilkins, M. (2014). An Investigation of Recent Changes in Going Concern Reporting Decisions Among Big N and Non-Big N Auditors. *Review of Quantitative Finance and Accounting*, 155-172. [Published: 2014]
- Drake, M., Myers, J., Myers, L., Stuart, M. (in press). Short Sellers and the Informativeness of Stock Prices with Respect to Future Earnings. *Review of Accounting Studies*. [Accepted: 2014]
- Myers, L., 37th annual European Accounting Association Congress, "The Effect of Media Characteristics on Analyst Forecast Properties: Cross-Country Evidence," European Accounting Association, Tallinn, Estonia. (2014).
- Myers, L., Louisiana State University Accounting Workshop, "Does Big 4 Consulting Impair Audit Quality?." (2014).
- Myers, L., University of Missouri Accounting Workshop, "Does Big 4 Consulting Impair Audit Quality?." (2014).
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- Cassell, C. A., Giroux, G., Myers, L., Omer, T. C. (2013). The Emergence of Second-Tier Auditors in the US: Evidence from Investor Perceptions of Financial Reporting Credibility. *Journal of Business, Finance and Accounting*, 40(3-4), 350-372. [Published: 2013]
- Myers, L., 36th annual European Accounting Association Congress, "The Monitoring Effectiveness of Co-opted Audit Committees," European Accounting Association, Paris, France. (2013).

Cassell, C. A., Dreher, L. M., Myers, L. (2013). Reviewing the SEC’s Review Process: 10-K Comment Letters and the Cost of Remediation. *The Accounting Review*, 88(6), 1875-1908. [Accepted: June 2013, Published: November 2013]

Bradshaw, M. T., Drake, M. S., Myers, J., Myers, L. (2012). A Re-examination of Analysts’ Superiority Over Time-Series Forecasts of Annual Earnings. *Review of Accounting Studies*, 17(4), 357–384. [Accepted: January 2012, Published: December 2012]

Hammersley, J., Myers, L., Zhou, J. (2012). The Failure to Remediate Previously-Disclosed Material Weaknesses in Internal Controls. *Auditing: A Journal of Practice and Theory*, 31(2), 73-111. [Accepted: 2012, Published: May 2012]

Myers, L. (Presenter & Author), 35th annual European Accounting Association Congress, "The Effect of Lame Duck Auditors on Management Discretion: An Empirical Analysis." (2012).

Myers, L. (Presenter & Author), Florida International University Accounting Workshop, "The Monitoring Effectiveness of Co-opted Audit Committees." (2012).

Myers, L. (Presenter & Author), Michigan State University Accounting Workshop, "The Effect of Lame Duck Auditors on Management Discretion: An Empirical Analysis." (2012).

Myers, L. (Presenter & Author), University of Connecticut Accounting Workshop, "The Monitoring Effectiveness of Co-opted Audit Committees." (2012).

Cao, Y., Myers, L., Omer, T. (2012). Does Company Reputation Matter for Financial Reporting Quality? Evidence from Restatements. *Contemporary Accounting Research*, 29(3), 956-990. [Accepted: 2011, Published: 2012]

Atwood, T.J., Drake, M., Myers, J., Myers, L. (2012). Home Country Tax System Characteristics and Corporate Tax Avoidance: International Evidence. *The Accounting Review*, 87(6), 1831-1860. [Published: November 2012]

Cassell, C. A., Giroux, G., Myers, L., Omer, T. (2012). The Effect of Corporate Governance on Auditor-Client Realignment. *Auditing: A Journal of Practice and Theory*, 31(2), 167-188. [Accepted: 2011, Published: May 2012]

Drake, M., Myers, L. (2011). Analysts' Accrual-Related Over-Optimism: Do Analyst Characteristics Play a Role? *Review of Accounting Studies*, 16(1), 59-88. [Published: 2011]

Atwood, T.J., Drake, M., Myers, J., Myers, L. (2011). Do Earnings Reported Under IFRS Tell Us More about Future Earnings and Cash Flows? *Journal of Accounting and Public Policy*, 30(2), 103-121. [Published: 2011]

Cao, Y., Myers, L., Sougiannis, T. (2011). Does Earnings Acceleration Convey Information? *Review of Accounting Studies*, 16(4), 812-842. [Published: 2011]

Myers, L. (Presenter & Author), 34th annual European Accounting Association Congress, "The Effects of Audit Partner Pre-Client and Client-Specific Experience on Earnings Quality and on Perceptions of Audit Quality," Rome, Italy. (2011).

Myers, L. (Presenter & Author), Tilburg University Accounting Workshop, "Does Company Reputation Matter for Financial Reporting Quality? Evidence from Restatements," Tilburg University, Netherlands. (2011).

Total Distinguished Professor	28 ₍₁₁₎	1	0	18 ₍₁₁₎	0	11	0	0	0	0	0	*	100%
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Assoc. Prof. T.J. Atwood	8 ₍₂₎	0	0	3 ₍₂₎	0	5	0	0	0	0	0	*	100%
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Peer-Reviewed Journals (3)

- Atwood, T.J. (in press). Discussion of 'Book-Tax Conformity and Earnings Management: Insights from European One- and Two-Book Systems. *Journal of the American Taxation Association*, 36(2). [Accepted: August 2014, Submitted: May 2, 2014]
- Atwood, T.J., Drake, M., Myers, J., Myers, L. (2012). Home Country Tax System Characteristics and Corporate Tax Avoidance: International Evidence. *The Accounting Review*, 87(6), 1831-1860. [Published: November 2012]
- Atwood, T.J., Drake, M., Myers, J., Myers, L. (2011). Do Earnings Reported Under IFRS Tell Us More about Future Earnings and Cash Flows? *Journal of Accounting and Public Policy*, 30(2), 103-121. [Published: 2011]

Academic/Professional Meeting Presentations (5)

- Atwood, T.J. (Author Only), 2015 Arkansas Research Conference, "The Usefulness Of the Tax Fundamental for Predicting Future Changes in Earnings and Cash Flows Under IFRS Versus U.S. GAAP," University of Arkansas Accounting Department, Fayetteville, Arkansas. (July 17, 2015).
- Atwood, T.J., 2014 Arkansas Research Conference, "Long-Term Effects of Tax Haven Incorporation." (June 27, 2014). [Accepted: June 2014, Submitted: May 2014, Date: June 27, 2014]
- Atwood, T.J., American Taxation Association Mid-Year Meeting, "Discussion of "Data Truncation Bias and the MisMeasurement of Corporate Tax Avoidance"." (February 2014).
- Atwood, T.J. (Presenter & Author), Florida State University, "The Usefulness Of Income Tax Disclosures Under IFRS Versus U.S. GAAP for Predicting Changes in Future Earnings and Cash Flows." (November 2012).
- Atwood, T.J. (Presenter & Author), ATA mid-year meeting, "Discussion of "One-Book versus Two-Book System: Learnings from Europe" by C. Watrin, N. Ebert, and M. Thomsen." (August 2012).

Basic or Discovery Scholarship (8)

- Atwood, T.J. (Author Only), 2015 Arkansas Research Conference, "The Usefulness Of the Tax Fundamental for Predicting Future Changes in Earnings and Cash Flows Under IFRS Versus U.S. GAAP," University of Arkansas Accounting Department, Fayetteville, Arkansas. (July 17, 2015).
- Atwood, T.J. (in press). Discussion of 'Book-Tax Conformity and Earnings Management: Insights from European One- and Two-Book Systems. *Journal of the American Taxation Association*, 36(2). [Accepted: August 2014, Submitted: May 2, 2014]
- Atwood, T.J., 2014 Arkansas Research Conference, "Long-Term Effects of Tax Haven Incorporation." (June 27, 2014). [Accepted: June 2014, Submitted: May 2014, Date: June 27, 2014]
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- Atwood, T.J., Drake, M., Myers, J., Myers, L. (2012). Home Country Tax System Characteristics and Corporate Tax Avoidance: International Evidence. *The Accounting Review*, 87(6), 1831-1860. [Published: November 2012]
- Atwood, T.J. (Presenter & Author), Florida State University, "The Usefulness Of Income Tax Disclosures Under IFRS Versus U.S. GAAP for Predicting Changes in Future Earnings and Cash Flows." (November 2012).

Atwood, T.J. (Presenter & Author), ATA mid-year meeting, "Discussion of "One-Book versus Two-Book System: Learnings from Europe" by C. Watrin, N. Ebert, and M. Thomsen." (August 2012).

Atwood, T.J., Drake, M., Myers, J., Myers, L. (2011). Do Earnings Reported Under IFRS Tell Us More about Future Earnings and Cash Flows? *Journal of Accounting and Public Policy*, 30(2), 103-121. [Published: 2011]

Assoc. Prof. Cory Cassell	12 ₍₅₎	0	0	7 ₍₅₎	0	5	0	0	0	0	0	*	100%
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Peer-Reviewed Journals (7)

Cassell, C. A., Myers, L., Seidel, T. A., Zhou, J. (2016). The Effect of Lame Duck Auditors on Management Discretion: An Empirical Analysis. *Auditing: A Journal of Practice and Theory*, 35(3), 51-73. [Accepted: December 2015, Published: 2016]

Cassell, C. A., Myers, L., Seidel, T. (2015). Disclosure Transparency about Activity in Valuation Allowance and Reserve Accounts and Accruals-Based Earnings Management. *Accounting, Organizations and Society*, 46, 23-38. [Accepted: 2015, Published: 2015]

Cassell, C. A., Huang, S., Sanchez, J. M. (2013). Forecasting without Consequence? Evidence on the Properties of Retiring CEOs' Forecasts of Future Earnings. *The Accounting Review*, 88(6), 1909-1937. [Accepted: 2013, Published: 2013]

Cassell, C. A., Giroux, G., Myers, L., Omer, T. C. (2013). The Emergence of Second-Tier Auditors in the US: Evidence from Investor Perceptions of Financial Reporting Credibility. *Journal of Business, Finance and Accounting*, 40(3-4), 350-372. [Published: 2013]

Cassell, C. A., Dreher, L. M., Myers, L. (2013). Reviewing the SEC's Review Process: 10-K Comment Letters and the Cost of Remediation. *The Accounting Review*, 88(6), 1875-1908. [Accepted: June 2013, Published: November 2013]

Cassell, C. A., Huang, S., Sanchez, J. M. (2012). Seeking Safety: The Relation Between CEO Inside Debt Holdings and the Riskiness of Firm Investment and Financial Policies. *Journal of Financial Economics*, 103, 588-610. [Published: 2012]

Cassell, C. A., Giroux, G., Myers, L., Omer, T. (2012). The Effect of Corporate Governance on Auditor-Client Realignment. *Auditing: A Journal of Practice and Theory*, 31(2), 167-188. [Accepted: 2011, Published: May 2012]

Academic/Professional Meeting Presentations (5)

Cassell, C. A., University of Tennessee Workshop Series, "Fixing a Broken Audit Office: Staffing Responses to Audit Failures," University of Tennessee, Knoxville, TN. (November 2015).

Cassell, C. A., Iowa State University Workshop Series, "Fixing a Broken Audit Office: Staffing Responses to Audit Failures," Iowa State University, Ames, IA. (October 2015).

Cassell, C. A. (Presenter & Author), Drake, M. (Author Only), Dyer, T. (Author Only), Penn State University Workshop Series, "Auditor Litigation Risk and Sophisticated Investors," Penn State University, State College, PA. (March 2014).

Cassell, C. A., 2011 American Accounting Association Annual Meeting, "The CEO Horizon Problem and Corporate Disclosure," AAA, Denver, CO. (August 8, 2011).

Cassell, C. A., 2011 American Accounting Association Annual Meeting, "The Effect of Voluntary Internal Control Audits on the Cost of Capital," AAA, Denver, CO. (August 8, 2011).

Basic or Discovery Scholarship (12)

- Cassell, C. A., Myers, L., Seidel, T. A., Zhou, J. (2016). The Effect of Lame Duck Auditors on Management Discretion: An Empirical Analysis. *Auditing: A Journal of Practice and Theory*, 35(3), 51-73. [Accepted: December 2015, Published: 2016]
- Cassell, C. A., Myers, L., Seidel, T. (2015). Disclosure Transparency about Activity in Valuation Allowance and Reserve Accounts and Accruals-Based Earnings Management. *Accounting, Organizations and Society*, 46, 23-38. [Accepted: 2015, Published: 2015]
- Cassell, C. A., University of Tennessee Workshop Series, "Fixing a Broken Audit Office: Staffing Responses to Audit Failures," University of Tennessee, Knoxville, TN. (November 2015).
- Cassell, C. A., Iowa State University Workshop Series, "Fixing a Broken Audit Office: Staffing Responses to Audit Failures," Iowa State University, Ames, IA. (October 2015).
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- Cassell, C. A., Huang, S., Sanchez, J. M. (2013). Forecasting without Consequence? Evidence on the Properties of Retiring CEOs' Forecasts of Future Earnings. *The Accounting Review*, 88(6), 1909-1937. [Accepted: 2013, Published: 2013]
- Cassell, C. A., Giroux, G., Myers, L., Omer, T. C. (2013). The Emergence of Second-Tier Auditors in the US: Evidence from Investor Perceptions of Financial Reporting Credibility. *Journal of Business, Finance and Accounting*, 40(3-4), 350-372. [Published: 2013]
- Cassell, C. A., Dreher, L. M., Myers, L. (2013). Reviewing the SEC's Review Process: 10-K Comment Letters and the Cost of Remediation. *The Accounting Review*, 88(6), 1875-1908. [Accepted: June 2013, Published: November 2013]
- Cassell, C. A., Huang, S., Sanchez, J. M. (2012). Seeking Safety: The Relation Between CEO Inside Debt Holdings and the Riskiness of Firm Investment and Financial Policies. *Journal of Financial Economics*, 103, 588-610. [Published: 2012]
- Cassell, C. A., Giroux, G., Myers, L., Omer, T. (2012). The Effect of Corporate Governance on Auditor-Client Realignment. *Auditing: A Journal of Practice and Theory*, 31(2), 167-188. [Accepted: 2011, Published: May 2012]
- Cassell, C. A., 2011 American Accounting Association Annual Meeting, "The CEO Horizon Problem and Corporate Disclosure," AAA, Denver, CO. (August 8, 2011).
- Cassell, C. A., 2011 American Accounting Association Annual Meeting, "The Effect of Voluntary Internal Control Audits on the Cost of Capital," AAA, Denver, CO. (August 8, 2011).

Total Associate Professor	20 ₍₇₎	0	0	10 ₍₇₎	0	10	0	0	0	0	0	100%	100%
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Asst. Prof. Kenneth Bills	10 ₍₁₎	0	0	6 ₍₁₎	0	4	0	0	0	0	0	*	100%
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Peer-Reviewed Journals (6)

- Bills, K., Cunningham, L., Myers, L. (2016). Small audit firm membership in associations, networks, and alliances: Implications for audit quality and audit fees. *The Accounting Review*, 91(3), 767-792. [Accepted: July 2015, Published: May 2016, Submitted: January 20, 2014]

- Bills, K., Swanquist, Q., Whited, R. (2016). Growing pains: Audit quality and office growth. *Contemporary Accounting Research*, 33(1). [Accepted: May 2014, Published: March 2016, Submitted: March 15, 2013]
- Bills, K., Stephens, N. (2016). Spatial competition at the intersection of the large and small audit firm markets. *Auditing: A Journal of Practice and Theory*, 35(1), 23-45. [Accepted: May 2015, Published: February 2016, Submitted: September 5, 2014]
- Bills, K., Cunningham, L. (2015). How small audit firm membership in associations, networks, and alliances can impact audit quality and audit fees. *Current Issues in Auditing*, 9(2), P23-P35. [Accepted: August 2015, Published: December 2015, Submitted: August 19, 2015]
- Bills, K., Glasscock, R., Johnston, D. (2015). The capital market pricing of suspended exploratory well costs. *Oil, Gas & Energy Quarterly*, 64(2), 173-182. [Accepted: May 2015, Published: December 2015, Submitted: May 11, 2015]
- Bills, K., Jeter, D., Stein, S. (2015). Auditor industry specialization and evidence of cost efficiencies in homogenous industries. *The Accounting Review*, 90(5), 1721-1754. [Accepted: December 2014, Published: September 4, 2015, Submitted: August 30, 2013]

Academic/Professional Meeting Presentations (4)

- Bills, K., University of Miami Workshop, "Do CEO Succession and succession planning affect audit risk? Implications from promoting from within," University of Miami, Miami, FL. (November 2015).
- Bills, K., Ball State University Workshop, "Do CEO Succession and succession planning affect audit risk? Implications from promoting from within," Ball State University, Muncie, IN. (September 2015).
- Bills, K., University of Arkansas Workshop, "Do CEO Succession and succession planning affect audit risk? Implications from promoting from within," University of Arkansas, Fayetteville, AR. (June 2015).
- Bills, K., University of Arkansas Workshop, "Spatial competition at the intersection of the large and small audit firm markets," University of Arkansas, Fayetteville, AR. (February 2015).

Basic or Discovery Scholarship (10)

- Bills, K., Cunningham, L., Myers, L. (2016). Small audit firm membership in associations, networks, and alliances: Implications for audit quality and audit fees. *The Accounting Review*, 91(3), 767-792. [Accepted: July 2015, Published: May 2016, Submitted: January 20, 2014]
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Asst. Prof. Michael Crawley	2	0	0	2	0	0	0	0	0	0	0	*	100%
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Peer-Reviewed Journals (2)

Crawley, M. (2015). Macroeconomic Consequences of Accounting: The Effect of Accounting Conservatism on Macroeconomic Indicators and the Money Supply. *The Accounting Review*, 90(3), 987-1011. [Published: 2015]

Crawley, M. (2014). Analytics in Empirical/Archival Financial Accounting Research. *Business Horizons*, 57(5), 583-593. [Published: 2014]

Basic or Discovery Scholarship (2)

Crawley, M. (2015). Macroeconomic Consequences of Accounting: The Effect of Accounting Conservatism on Macroeconomic Indicators and the Money Supply. *The Accounting Review*, 90(3), 987-1011. [Published: 2015]

Crawley, M. (2014). Analytics in Empirical/Archival Financial Accounting Research. *Business Horizons*, 57(5), 583-593. [Published: 2014]

Clinical Asst. Prof. Susan Journey	9	1	0	2	0	8	0	0	0	0	0	*	100%
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Peer-Reviewed Journals (2)

Journey, S. N., Johnson, P., Rodgers, T. (2015). How Does the Market Process Sequential Earnings Information? *Advances in Accounting*, 31(1), 55-67. [Accepted: March 2015, Published: June 2015, Submitted: January 2015]

Journey, S. N., Flaming, L. (2013). May 2013 Campus to Clients: Making the Connection Between Tax and Strategic Business Decision Making. *The Tax Adviser*, 44(5), 330-332. [Published: May 2013]

Academic/Professional Meeting Presentations (8)

Journey, S. N. (Presenter & Author), Anderson, S. (Presenter & Author), 8th Annual Behavioral Tax Symposium, "A Comparative Analysis of Taxpayer Ethics and Attitudes: 1976 versus 2016," George Mason University, Reston, VA. (June 4, 2016). [Accepted: May 2016, Submitted: April 15, 2016, Date: June 4, 2016]

- Jurney, S. N. (Presenter & Author), Rupert, T. (Author Only), 7th Annual Behavioral Tax Symposium, "Longitudinal Changes in Perceptions of the Federal Income Tax System," George Mason University, Reston, VA. (June 5, 2015). [Accepted: May 2015, Submitted: April 15, 2015, Date: June 5, 2015]
- Jurney, S. N. (Discussant), American Accounting Association 2014 Annual Meeting, "Bobek, Chen, Hageman, Tian "Are More Choices Better? An Experimental Investigation of the Effectiveness of Multiple Tax Incentives"," American Accounting Association, Atlanta, GA. (August 5, 2014).
- Jurney, S. N. (Presenter & Author), Johnson, P. (Author Only), Lopez, T. (Author Only), Rodgers, T. (Author Only), American Accounting Association 2014 Annual Meeting, "Does Cognitive Processing of Earnings News Explain the Market Premium for Beating Analysts' Forecasts?"," American Accounting Association, Atlanta, GA. (August 5, 2014). [Accepted: April 2014, Submitted: January 13, 2014, Date: August 5, 2014]
- Jurney, S. N. (Presenter & Author), Rupert, T. (Author Only), Wartick, M. (Author Only), American Tax Association 2014 Mid-year Meeting, "Generational Differences in Attitudes Related to Tax Compliance," American Taxation Association, San Antonio, TX. (February 2014).
- Jurney, S. N. (Presenter & Author), Rupert, T. (Author Only), Wartick, M. (Author Only), AAA Accounting, Behavior, and Organizations Research Conference, "Generational Differences in Attitudes Related to Tax Compliance," San Diego, CA. (October 2013).
- Jurney, S. N. (Author Only), Rupert, T. (Presenter & Author), Wartick, M. (Author Only), Northeast Region American Accounting Association Meeting, "Generational Differences in Attitudes Related to Tax Compliance," Hartford, CT. (October 2013).
- Jurney, S. N. (Presenter & Author), Flaming, L. (Author Only), American Taxation Association Mid-Year Meeting, "FJ Enterprises: Tax Considerations for a Capital Budgeting Decision," New Orleans, LA. (February 2012).

Applied or Integration/Application Scholarship (1)

- Jurney, S. N., Flaming, L. (2013). May 2013 Campus to Clients: Making the Connection Between Tax and Strategic Business Decision Making. *The Tax Adviser*, 44(5), 330-332. [Published: May 2013]

Basic or Discovery Scholarship (9)

- Jurney, S. N. (Presenter & Author), Anderson, S. (Presenter & Author), 8th Annual Behavioral Tax Symposium, "A Comparative Analysis of Taxpayer Ethics and Attitudes: 1976 versus 2016," George Mason University, Reston, VA. (June 4, 2016). [Accepted: May 2016, Submitted: April 15, 2016, Date: June 4, 2016]
- Jurney, S. N., Johnson, P., Rodgers, T. (2015). How Does the Market Process Sequential Earnings Information? *Advances in Accounting*, 31(1), 55-67. [Accepted: March 2015, Published: June 2015, Submitted: January 2015]
- Jurney, S. N. (Presenter & Author), Rupert, T. (Author Only), 7th Annual Behavioral Tax Symposium, "Longitudinal Changes in Perceptions of the Federal Income Tax System," George Mason University, Reston, VA. (June 5, 2015). [Accepted: May 2015, Submitted: April 15, 2015, Date: June 5, 2015]
- Jurney, S. N. (Discussant), American Accounting Association 2014 Annual Meeting, "Bobek, Chen, Hageman, Tian "Are More Choices Better? An Experimental Investigation of the Effectiveness of Multiple Tax Incentives"," American Accounting Association, Atlanta, GA. (August 5, 2014).

- Jurney, S. N. (Presenter & Author), Johnson, P. (Author Only), Lopez, T. (Author Only), Rodgers, T. (Author Only), American Accounting Association 2014 Annual Meeting, "Does Cognitive Processing of Earnings News Explain the Market Premium for Beating Analysts' Forecasts?," American Accounting Association, Atlanta, GA. (August 5, 2014). [Accepted: April 2014, Submitted: January 13, 2014, Date: August 5, 2014]
- Jurney, S. N. (Presenter & Author), Rupert, T. (Author Only), Wartick, M. (Author Only), American Tax Association 2014 Mid-year Meeting, "Generational Differences in Attitudes Related to Tax Compliance," American Taxation Association, San Antonio, TX. (February 2014).
- Jurney, S. N. (Presenter & Author), Rupert, T. (Author Only), Wartick, M. (Author Only), AAA Accounting, Behavior, and Organizations Research Conference, "Generational Differences in Attitudes Related to Tax Compliance," San Diego, CA. (October 2013).
- Jurney, S. N. (Author Only), Rupert, T. (Presenter & Author), Wartick, M. (Author Only), Northeast Region American Accounting Association Meeting, "Generational Differences in Attitudes Related to Tax Compliance," Hartford, CT. (October 2013).
- Jurney, S. N. (Presenter & Author), Flaming, L. (Author Only), American Taxation Association Mid-Year Meeting, "FJ Enterprises: Tax Considerations for a Capital Budgeting Decision," New Orleans, LA. (February 2012).

Asst. Prof. Sami Keskek	11	0	0	2	0	9	0	0	0	0	0	*	100%
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Peer-Reviewed Journals (2)

- Keskek, S., Tse, S. Y., Tucker, J. W. (2014). Analyst Information Production and the Timing of Annual Earnings Forecasts. *Review of Accounting Studies*, 19(4), 1504-1531. [Accepted: August 2013, Published: December 2014, Submitted: January 2013]
- Keskek, S., Rees, L., Thomas, W. (2013). Earnings Announcements, Differences of Opinion and Management Guidance. *Journal of Business, Finance and Accounting*, 40(7-8), 769-795. [Accepted: March 2013, Published: October (4th Quarter/Autumn) 2013, Submitted: October 9, 2012]

Academic/Professional Meeting Presentations (9)

- Keskek, S. (Presenter & Author), 2015 FARS Midyear Meeting, "Do analysts slow the diffusion of industry information in security prices?," American Accounting Association. (January 2015). [Accepted: October 2014, Submitted: September 5, 2014, Date: January 2015]
- Keskek, S. (Presenter & Author), 2015 FARS Midyear Meeting, "Analyst Forecasts, Market Expectations, and the Value of Fundamental Analysis," American Accounting Association. (January 2015). [Accepted: October 2014, Submitted: September 2014, Date: January 2015]
- Keskek, S. (Author Only), FMA Annual Meeting, "Investor Sentiment and Stock Option Vesting Terms," FMA International. (October 16, 2014).
- Keskek, S. (Author Only), Oklahoma State Conference, "Analyst Forecasts, Market Expectations, and the Value of Fundamental Analysis." (April 11, 2014).
- Keskek, S. (Presenter & Author), AAA 2014 International Accounting Conference, "The Media's Effect on the Information Environment: Cross-Country Evidence from Analyst Forecasts," American Accounting Association, San Anotnio. (February 22, 2014).
- Keskek, S. (Presenter & Author), Accounting Research Colloquium, "The Media's Effect on the Information Environment: Cross-Country Evidence from Analyst Forecasts." (September 27, 2013).

Keskek, S. (Presenter & Author), AAA 2013 Annual Meeting, "Does intentional forecast bias reduce financial analysts' market influence?," American Accounting Association. (August 2013).

Keskek, S. (Presenter & Author), ACCOUNTING RESEARCH COLLOQUIUM, "Exploring the Accrual-Related Optimism in Management Earnings Forecasts." (November 16, 2012).

Keskek, S. (Presenter & Author), 2012 AAA Annual Meeting, "Do Analysts Contribute to the Disappearance of the Accrual Anomaly?," American Accounting Association. (August 7, 2012). [Accepted: April 2012, Submitted: December 21, 2011, Date: August 7, 2012]

Basic or Discovery Scholarship (11)

Keskek, S. (Presenter & Author), 2015 FARS Midyear Meeting, "Do analysts slow the diffusion of industry information in security prices?," American Accounting Association. (January 2015). [Accepted: October 2014, Submitted: September 5, 2014, Date: January 2015]

Keskek, S. (Presenter & Author), 2015 FARS Midyear Meeting, "Analyst Forecasts, Market Expectations, and the Value of Fundamental Analysis," American Accounting Association. (January 2015). [Accepted: October 2014, Submitted: September 2014, Date: January 2015]

Keskek, S., Tse, S. Y., Tucker, J. W. (2014). Analyst Information Production and the Timing of Annual Earnings Forecasts. *Review of Accounting Studies*, 19(4), 1504-1531. [Accepted: August 2013, Published: December 2014, Submitted: January 2013]

Keskek, S. (Author Only), FMA Annual Meeting, "Investor Sentiment and Stock Option Vesting Terms," FMA International. (October 16, 2014).

Keskek, S. (Author Only), Oklahoma State Conference, "Analyst Forecasts, Market Expectations, and the Value of Fundamental Analysis." (April 11, 2014).

Keskek, S. (Presenter & Author), AAA 2014 International Accounting Conference, "The Media's Effect on the Information Environment: Cross-Country Evidence from Analyst Forecasts," American Accounting Association, San Anotnio. (February 22, 2014).

Keskek, S., Rees, L., Thomas, W. (2013). Earnings Announcements, Differences of Opinion and Management Guidance. *Journal of Business, Finance and Accounting*, 40(7-8), 769-795. [Accepted: March 2013, Published: October (4th Quarter/Autumn) 2013, Submitted: October 9, 2012]

Keskek, S. (Presenter & Author), Accounting Research Colloquium, "The Media's Effect on the Information Environment: Cross-Country Evidence from Analyst Forecasts." (September 27, 2013).

Keskek, S. (Presenter & Author), AAA 2013 Annual Meeting, "Does intentional forecast bias reduce financial analysts' market influence?," American Accounting Association. (August 2013). (January 2013)

Keskek, S. (Presenter & Author), ACCOUNTING RESEARCH COLLOQUIUM, "Exploring the Accrual-Related Optimism in Management Earnings Forecasts." (November 16, 2012).

Keskek, S. (Presenter & Author), 2012 AAA Annual Meeting, "Do Analysts Contribute to the Disappearance of the Accrual Anomaly?," American Accounting Association. (August 7, 2012). [Accepted: April 2012, Submitted: December 21, 2011, Date: August 7, 2012]

Asst. Prof. Stephen Rowe	0	0	0	0	0	0	0	0	0	0	0	*	100%
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Asst. Prof. Jonathan Shipman	3	0	0	1	0	2	0	0	0	0	0	*	100%
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Peer-Reviewed Journals (1)

Shipman, J., Swanquist, Q. T., Whited, R. L. (in press). Propensity Score Matching in Accounting Research. *The Accounting Review*. [Accepted: March 2016, Submitted: September 2, 2015]

Academic/Professional Meeting Presentations (2)

Shipman, J., University of Arkansas 2015 Summer Research Conference, "Does the Fear of Dismissal Impair the Auditing of Goodwill?." (July 16, 2015).

Shipman, J. E. (Presenter & Author), University of Massachusetts Seminar, "Does the Fear of Dismissal Impair the Auditing of Goodwill?," Amherst, MA. (July 9, 2015).

Basic or Discovery Scholarship (3)

Shipman, J., Swanquist, Q. T., Whited, R. L. (in press). Propensity Score Matching in Accounting Research. *The Accounting Review*. [Accepted: March 2016, Submitted: September 2, 2015]

Shipman, J., University of Arkansas 2015 Summer Research Conference, "Does the Fear of Dismissal Impair the Auditing of Goodwill?." (July 16, 2015).

Shipman, J. E. (Presenter & Author), University of Massachusetts Seminar, "Does the Fear of Dismissal Impair the Auditing of Goodwill?," Amherst, MA. (July 9, 2015).

Total Assistant Professors	35 (1)	1	0	13 (1)	0	23	0	0	0	0	0	83.33%	83.33%
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Instructor William Greenhaw ^{BLAW}	1 (1)	0	0	0	0	1 (1)	0	0	0	0	0	*	89.6%
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Academic/Professional Meeting Presentations (1)

Norwood, J. M. (Presenter & Author), Greenhaw, W. (Presenter Only), ALSB National Meeting, Seattle, "WIPO? Why Not? Basics of the Domain Name Dispute Resolution Policy," ALSB, Seattle. (August 2014). [Accepted: August 2014, Submitted: August 2014, Date: August 2014]

Basic or Discovery Scholarship (1)

Norwood, J. M. (Presenter & Author), Greenhaw, W. (Presenter Only), ALSB National Meeting, Seattle, "WIPO? Why Not? Basics of the Domain Name Dispute Resolution Policy," ALSB, Seattle. (August 2014). [Accepted: August 2014, Submitted: August 2014, Date: August 2014]

Instructor Kimberly Petrone	0	0	0	0	0	0	0	0	0	0	0	0	*	65%
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Instructor JaLynn Thomas	0	0	2	0	0	2	0	0	0	0	0	0	*	51.7%
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Academic/Professional Meeting Presentations (2)

Thomas, J. (Presenter & Author), Conference on Teaching and Learning in Accounting, "Teaching Tax Planning with the 2 Ds: Divorce and Death," American Accounting Association, Chicago, IL. (August 7, 2015). [Accepted: April 2015, Submitted: February 12, 2015, Date: August 7, 2015]

Thomas, J. H. (Presenter & Author), American Accounting Association Annual Meeting, "From Textbook to Tax Return: Making the Connection," American Accounting Association, Anaheim, CA. (August 7, 2013). [Accepted: May 2013, Submitted: March 31, 2013, Date: August 7, 2013]

Teaching and Learning Scholarship (2)

Thomas, J. (Presenter & Author), Conference on Teaching and Learning in Accounting, "Teaching Tax Planning with the 2 Ds: Divorce and Death," American Accounting Association, Chicago, IL. (August 7, 2015). [Accepted: April 2015, Submitted: February 12, 2015, Date: August 7, 2015]

Thomas, J. H. (Presenter & Author), American Accounting Association Annual Meeting, "From Textbook to Tax Return: Making the Connection," American Accounting Association, Anaheim, CA. (August 7, 2013). [Accepted: May 2013, Submitted: March 31, 2013, Date: August 7, 2013]

Total Instructors	1 (1)	0	2	0	0	3 (1)	0	0	0	0	0	0	66.67%	68.49%
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Melanie Alecusan	0	0	0	0	0	0	0	0	0	0	0	0		50%
Jason Fowler	0	0	0	0	0	0	0	0	0	0	0	0		69.2%
Mandy French	0	0	0	0	0	0	0	0	0	0	0	0		25%
Natalie Hughes	0	0	0	0	0	0	0	0	0	0	0	0		25%

Katie Terrell	0	1	1 (1)	0	0	0	0	0	0	0	0	2 (1)	*	78.2%
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Other IC Type Selected by the School (2)

Terrell, K. (2015). *Managing Organizational Change in Operational Change Initiatives*. Montvale, NJ: Institute of Management Accounting: Statements on Management Accounting series. [Published: February 24, 2015]
 Leflar, C., Terrell, K. (2014). *Teaching Innovative Problem Solving: A Practical Guide to Increasing Students' 'Out of the Box' Thinking* (vol. Spring 2014). Accounting Instructor's Report. [Accepted: January 2014, Published: April (2nd Quarter/Spring) 4, 2014, Submitted: November 7, 2013]

Teaching and Learning Scholarship (1)

Leflar, C., Terrell, K. (2014). *Teaching Innovative Problem Solving: A Practical Guide to Increasing Students' 'Out of the Box' Thinking* (vol. Spring 2014). Accounting Instructor's Report. [Accepted: January 2014, Published: April (2nd Quarter/Spring) 4, 2014, Submitted: November 7, 2013]

Applied or Integration/Application Scholarship (1)

Terrell, K. (2015). *Managing Organizational Change in Operational Change Initiatives*. Montvale, NJ: Institute of Management Accounting: Statements on Management Accounting series. [Published: February 24, 2015]

Total Visiting/Adjunct Faculty	0	1	1 (1)	0	0	0	0	0	0	0	0	2 (1)	100%	31.61%
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Total Ph.D. Candidate	0	0	0	0	0	0	0	0	0	0	0	0		0%
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Total Accounting Dept.	128 (34)	9	5 (2)	73 (32)	0	59 (2)	0	1	0	0	9 (2)	85%	77.91%
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AACSB Table A9-1: ACCOUNTING FACULTY SUFFICIENCY AND QUALIFICATIONS SUMMARY FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR USING STUDENT CREDIT HOURS

Date Range: 2015-2016 Academic Year

Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities	Percent of Time Devoted to Mission for Each Faculty Qualification Group					Brief Description of Basis for Qualification
Faculty Member's Name	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Productivity (P)	Supporting Faculty Productivity (S)		Scholarly Academic (SA)	Practice Academic (PA)	Scholarly Practitioner (SP)	Instructional Practitioner (IP)	Other (O)	
Professors			5126 sch	0 sch		400.0 (57.1%)	300.0 (42.9%)	0.0 (0.0%)	0.0 (0.0%)	0.0 (0.0%)	
			>= 60% requirement for P for AACSB met (100.0%)			Minimum SA: >= 40% requirement for AACSB met (57.1%) Minimum SA + PA + SP: >= 60% requirement for AACSB met (100.0%) Minimum SA + PA + SP + IP: >= 90% requirement for AACSB met (100.0%)					
Associate Professors			261 sch	0 sch		200.0 (100.0%)	0.0 (0.0%)	0.0 (0.0%)	0.0 (0.0%)	0.0 (0.0%)	
			>= 60% requirement for P for AACSB met (100.0%)			Minimum SA: >= 40% requirement for AACSB met (100.0%) Minimum SA + PA + SP: >= 60% requirement for AACSB met (100.0%) Minimum SA + PA + SP + IP: >= 90% requirement for AACSB met (100.0%)					
Assistant Professors			3687 sch	0 sch		500.0 (100.0%)	0.0 (0.0%)	0.0 (0.0%)	0.0 (0.0%)	0.0 (0.0%)	
			>= 60% requirement for P for AACSB met (100.0%)			Minimum SA: >= 40% requirement for AACSB met (100.0%) Minimum SA + PA + SP: >= 60% requirement for AACSB met (100.0%) Minimum SA + PA + SP + IP: >= 90% requirement for AACSB met (100.0%)					
Instructors			3084 sch	0 sch		0.0 (0.0%)	0.0 (0.0%)	0.0 (0.0%)	100.0 (100.0%)	0.0 (0.0%)	
			>= 60% requirement for P for AACSB met (100.0%)			Minimum SA: >= 40% requirement for AACSB not met (0.0%) Minimum SA + PA + SP: >= 60% requirement for AACSB not met (0.0%) Minimum SA + PA + SP + IP: >= 90% requirement for AACSB met (100.0%)					
Distinguished Professors			57 sch	0 sch		100.0 (100.0%)	0.0 (0.0%)	0.0 (0.0%)	0.0 (0.0%)	0.0 (0.0%)	
			>= 60% requirement for P for AACSB met (100.0%)			Minimum SA: >= 40% requirement for AACSB met (100.0%) Minimum SA + PA + SP: >= 60% requirement for AACSB met (100.0%) Minimum SA + PA + SP + IP: >= 90% requirement for AACSB met (100.0%)					
Visiting/Adjunct Faculty			3364 sch	3159 sch		0.0 (0.0%)	0.0 (0.0%)	0.0 (0.0%)	446.0 (100.0%)	0.0 (0.0%)	
			>= 60% requirement for P for AACSB not met (51.6%)			Minimum SA: >= 40% requirement for AACSB not met (0.0%) Minimum SA + PA + SP: >= 60% requirement for AACSB not met (0.0%) Minimum SA + PA + SP + IP: >= 90% requirement for AACSB met (100.0%)					
Ph.D. Candidates			0 sch	1287 sch		75.0 (50.0%)	0.0 (0.0%)	0.0 (0.0%)	75.0 (50.0%)	0.0 (0.0%)	
			>= 60% requirement for P for AACSB not met (0.0%)			Minimum SA: >= 40% requirement for AACSB met (50.0%) Minimum SA + PA + SP: >= 60% requirement for AACSB not met (50.0%) Minimum SA + PA + SP + IP: >= 90% requirement for AACSB met (100.0%)					
Total Accounting Department			15579 sch	4446 sch		1275.0 (58.1%)	300.0 (13.7%)	0.0 (0.0%)	621.0 (28.3%)	0.0 (0.0%)	

Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities	Percent of Time Devoted to Mission for Each Faculty Qualification Group					Brief Description of Basis for Qualification
Faculty Member's Name	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Productivity (P)	Supporting Faculty Productivity (S)		Scholarly Academic (SA)	Practice Academic (PA)	Scholarly Practitioner (SP)	Instructional Practitioner (IP)	Other (O)	
			≥ 75% requirement for P for AACSB met (82.5%)			Minimum SA: ≥ 40% requirement for AACSB met (59.1%) Minimum SA + PA + SP: ≥ 60% requirement for AACSB met (72.4%) Minimum SA + PA + SP + IP: ≥ 90% requirement for AACSB met (97.1%)					
Faculty Sufficiency Indicators: <ul style="list-style-type: none"> Overall: $P/(P+S) \geq 75\%$ By discipline, location, delivery mode, or program: $P/(P+S) \geq 60\%$ 						Faculty Qualification Indicators: <ul style="list-style-type: none"> Minimum SA: $(SA)/(SA + PA + SP + IP + O) \geq 40\%$ Minimum SA + PA + SP: $(SA + PA + SP)/(SA + PA + SP + IP + O) \geq 60\%$ Minimum SA + PA + SP + IP: $(SA + PA + SP + IP)/(SA + PA + SP + IP + O) \geq 90\%$ 					

AACSB Table A9-2: DEPLOYMENT OF PARTICIPATING AND SUPPORTING FACULTY BY QUALIFICATION STATUS IN SUPPORT OF DEGREE PROGRAMS FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR USING STUDENT CREDIT HOURS

Date Range: 2015-16 Academic Year

Degree Program	Percent of teaching by degree program (measured by credit hours)					
	Scholarly Academic (SA) %	Practice Academic (PA) %	Scholarly Practitioner (SP) %	Instructional Practitioner (IP) %	Other (O) %	Total %
Bachelor's	32.77%	15.12%	0%	52.11%	0%	100%
MBA	1.6%	98.4%	0%	0%	0%	100%
Specialized Masters (Includes MACC)	40.45%	17.8%	0%	41.75%	0%	100%
Doctoral	100%	0%	0%	0%	0%	100%

UNDERGRADUATE ACCOUNTING ASSURANCE OF LEARNING REPORT

Spring 2016

MISSION STATEMENT AND PROGRAM OBJECTIVE

The Department of Accounting's mission statement and objective, combined with the program learning goals of the undergraduate accounting program form the basis for the program's assessment. In addition, this assessment takes place within the context of the Walton College's mission and its business core learning goals.

The current Department Mission statement is shown below:

DEPARTMENT MISSION: We develop outstanding students and faculty who meaningfully impact the global accounting community by:

- **Equipping students with technical knowledge, professional skills, and an appreciation for lifelong learning.**
- **Creating and disseminating leading edge knowledge for use in the classroom and profession.**
- **Inspiring service to the University, profession, and community.**

Within the context of the Department's mission statement, the undergraduate accounting program objective (as stated on the Department's website) is the following:

The **Objective** of the B.S.B.A accounting curriculum is to provide students with a broad overall education, solid grounding in the common body of knowledge of business administration, and exposure to accounting in sufficient depth to help them achieve entry-level competence for pursuit of a career in industry.

LEARNING GOALS

Business Program Learning Goals

The learning goals for the undergraduate accounting program derive from the program's objective, and are informed by the learning goals for the undergraduate business program. In a sense, the learning goals for the undergraduate accounting program expand on, and emphasize certain aspects of the undergraduate business program learning goals, because the undergraduate accounting program is an area of specialization within the undergraduate business program.

The undergraduate business program learning goals are:

1. **Communication**. Graduates will be able to **communicate** effectively in professional situations.

Appendix A

2. **Critical Thinking/Problem Solving**. Graduates will be able to think critically when evaluating business decisions.
3. **Technical Competence (Discipline Knowledge)**. Graduates will be knowledgeable of the application of concepts in their business major and core cross-discipline concepts.

Accounting Program Learning Goals

Based on the undergraduate accounting program objective, and within the context of the undergraduate business learning goals, the accounting faculty has adopted the following five program learning goals:

1. **Communication**: Our graduates will be able to communicate effectively in professional business situations.
2. **Critical Thinking/Problem Solving**: Our graduates will be able to make, and develop support for accounting decisions based on a systematic and objective consideration of the problems, the issues, and the relative merits of feasible alternatives.
3. **Interpersonal skills**: Our graduates will be able to effectively work in teams and interact with persons from diverse backgrounds, interests and roles, in order to accomplish accounting related goals and objectives, while fostering an atmosphere of tolerance and fairness.
4. **Technology Utilization**: Our graduates will effectively use and apply prevalent accounting-related technology.
5. **Accounting Knowledge**: Our graduates will demonstrate competence and understanding of accounting knowledge required for admission into nationally-ranked professional graduate programs in accounting, or for entry-level jobs in public and private accounting.

There is a close match between the undergraduate business and accounting learning goals. The accounting goals of communication, critical thinking, and knowledge of the discipline represent both extensions of their respective business goals as well as specific focus on aspects of those goals that are most relevant to the accounting profession. This will be illustrated in an upcoming section as the accounting learning goals are further specified.

PROGRAM AND CURRICULUM MANAGEMENT

The Faculty of the Department of Accounting is responsible for the undergraduate program accounting curriculum. The curriculum is describable in terms of courses, prerequisite structures, topic content and depth of coverage, and delivery modes. Management of the undergraduate curriculum requires regular review of all of these aspects of the curriculum as well as periodic measurement of the learning that is taking place as a result of the decisions made on these design dimensions.

The department manages the curriculum by using two main approaches:

1. Undergraduate program committee review of the content and structure of the curriculum.

Appendix A

2. Course-embedded assessment of student learning in the curriculum.

Responsibility for undergraduate curriculum management rests with the Department's Undergraduate Accounting Program and Assessment Committee. The charge to that committee is as follows:

“Collect assessment data from faculty and committee exit surveys of graduating seniors; analyze program-wide results and prepare an annual report; assess curriculum and student placement and suggest changes.”

LEARNING GOAL MEASUREMENT AND ASSESSMENT

In order to assess the five program learning goals, a number of specific learning objectives have been specified. Learning objectives are addressed in specific courses across the curriculum, and are linked to specific assessment measures, as reported in the following report sections.

Communication: Our graduates will be able to communicate effectively in professional business situations.

Learning Objective 1 - Written Communication: Students will be able to write for a professional audience as demonstrated by writing an effective constructed response.

Learning Objective 2 - Oral Communication: Students will be able to prepare and present accounting-related documents for a professional audience.

Critical Thinking/Problem Solving: Our graduates will be able to make, and develop support for accounting decisions based on a systematic and objective consideration of the problems, the issues, and the relative merits of feasible alternatives.

Learning Objective: Students will identify a problem or situation, address important questions, and gather relevant evidence to lead to an appropriate conclusion or recommendation.

Interpersonal Skills: Our graduates will be able to effectively work in teams and interact with persons from diverse backgrounds, interests and roles, in order to accomplish accounting related goals and objectives, while fostering an atmosphere of tolerance and fairness.

Learning Objective: Students interact and cooperate productively and maturely with others when working on a team, demonstrating leadership and team-facilitation skills as needed.

Technology Utilization: Our graduates will effectively use and apply prevalent accounting-related technology.

Learning Objective 1: Students will show proficiency in the design of spreadsheets and databases.

Learning Objective 2: Students will show proficiency at retrieving data from databases of professional literature, such as the tax code and regulations, Statements of Financial Accounting Standards, and related literature.

Appendix A

Accounting Knowledge: Our graduates will demonstrate competence and understanding of accounting knowledge required for admission into nationally-ranked professional graduate programs in accounting, or for entry-level jobs in public and private accounting.

Learning Objective 1: Students will demonstrate proficiency in key concepts of Financial Accounting.

Learning Objective 2: Students will demonstrate proficiency in key concepts of Taxation of Individuals and Entities.

Learning Objective 3: Students will demonstrate proficiency in key concepts of Auditing and Assurance Services.

Course-Embedded Assessment

The primary philosophy underlying the assessment plan presented here is that of course-embedded assessment, as opposed to stand-alone assessment activities. By integrating assessment activities into specific courses, three major advantages are achieved. One is that if assessment activities are part of the course (and included in the course grade), then students will take assessment seriously. Second, once assessment activities are integrated into a course, they are much more likely to continue to be applied in future years. Third, given the many demands upon today's faculty, it is hard to make room for add-on activities and it is even harder to assure that these add-on assessment activities will continue to be implemented over time. Course-embedded assessment moves assessment from being an "add-on" to becoming an integral part of the course.

Other Assessment Data

Although course-embedded assessments provide the core of the assessment data, several other sources of information complement the assessment picture. Graduating seniors enrolled in *Assurance Services* during the spring term were invited to participate in an exit survey. Virtually all students did so. In addition, continuing contact with employers and campus recruiters, as well as the Fall and Spring meetings of the Accounting Advisory Board provide a rich and critical source of feedback on the status of accounting program.

ASSESSMENT PLAN

The achievement of the learning goals and objectives is the responsibility of, and requires the active involvement of the entire undergraduate teaching faculty. Learning goals cannot be achieved by addressing them once in a single course. Learning goals must be integrated throughout the entire undergraduate curriculum. Goals may be introduced in one course, and further deepened in another. Further practice may be provided in additional courses.

The curriculum mappings shown below illustrates how each learning objective is integrated into the undergraduate curriculum. The first figure shows the mapping for Fall of 2014, the second figure shows the mapping for the Spring of 2016.

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Accounting Curriculum Mapping to Accounting AOL Objectives - Undergraduate Program

FALL 2014	ACCT 3533 Technology	ACCT 3723 Intermediate I	ACCT 3753 Intermediate II	ACCT 3843 Fundamentals of Taxation	ACCT 4673 Product Costing	ACCT 4963 Audit/Assurance Services
Oral Communication	R					R*
Written Communication	P	P	P	R		R
Critical Thinking / Problem Solving	I	P	R*	P	P	P
Technology Utilization	I*			I*	R	P
Interpersonal Skills		P			P	P*
Accounting Knowledge		I*	I*	I*		I*
	Junior Year			Senior Year		

I	Students are <i>not expected to have prior knowledge</i> of the topic or concept, either through prerequisite courses or prior experience. The course introduces the student to the topic or concept and provides opportunities to practice.
R	Students <i>are expected to have prior knowledge</i> of basic principles. The course furthers student understanding through extending concepts or reviewing the topic in relation to another concept, as well as opportunities to practice.
P	Students are <i>provided opportunities to put prior knowledge of the topic into practice</i> , however, the <i>topic is not directly covered in instruction/lecture</i> .
*	A current evaluation point

The rows of the matrix identify the learning goals; the columns identify the required accounting courses in the undergraduate program. The green boxes marked “I” show where each learning goal is introduced. Boxes marked “R” denote further enhancement of skills that have already been introduced. Note that some learning goals, such as oral and written communication are introduced in the pre-business core courses so students enter the accounting program with that introductory knowledge. Finally, the boxes marked “P” mark courses where learning goals are practiced further.

The assessment of the program learning goals is the responsibility of the entire faculty of the Department. Consequently, the assessment of specific learning goals has been distributed across the accounting curriculum. All but one undergraduate accounting course has been charged with the assessment of one or two specific learning goals. Assessments are identified in the Curriculum Mapping by an asterisk and a cross-hatched fill pattern of the cell. It should also be noted that Oral Communication, Written Communication, and Critical Thinking are also assessed at the College level.

Appendix A

As shown in the figure:

- **Oral Communications** is assessed in the senior year in ACCT 4963, *Auditing and Assurance Services*.
- **Written Communications** is assessed in the junior year in ACCT 3843, *Fundamentals of Tax*.
- **Critical Thinking** is assessed at the junior level in ACCT 3753, *Intermediate Accounting II*.
- **Technology Utilization** is assessed at the junior level in ACCT 3533, *Accounting Technology*, and in ACCT 3843, *Fundamentals of Tax*.
- **Interpersonal Skills** is assessed in the senior year in ACCT 4963, *Auditing and Assurance Services*.
- **Accounting Knowledge** is assessed at the junior level in ACCT 3723, *Intermediate Accounting I*, ACCT 3753, *Intermediate Accounting II*, ACCT 3843, *Fundamentals of Tax*, and at the senior level in ACCT 4963, *Assurance Services*.

All assessment measures have been taken twice during the past five years. Due to changes in the course requirements for the undergraduate accounting program, some second assessments had to be moved to different courses, as explained in the Spring 2016 Curriculum Mapping.

Curriculum Changes

As will be explained in the discussion of the assessment results, two new courses were added to the requirements for the undergraduate accounting degree. During the academic year 2015-2016, a third financial accounting course was added, ACCT 4753 *Intermediate Accounting III*, as well as a second tax course, ACCT 4203 *Fundamentals of Taxation II*. The updated Curriculum Mapping is provided below.

Accounting Curriculum Mapping to Accounting AOL Objectives - Undergraduate Program

Spring 2016	ACCT 3533 Technology	ACCT 3723 Intermediate I	ACCT 3753 Intermediate II	ACCT 3843 Fundamentals of Taxation	ACCT 4203 Fundamentals of Taxation II	ACCT 4673 Product Costing	ACCT 4753 Intermediate Accounting III	ACCT 4963 Audit/Assurance Services
Oral Communication	R				P			R*
Written Communication	P		P	R*	P			R
Critical Thinking Problem Solving	I	P	R*	P	P	P	P	P
Technology Utilization	I*			I*	P	R		P
Interpersonal Skills					P	P		P*
Accounting Knowledge		I*	I*	I*	I*			I*
	Junior Year				Senior Year			

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ASSESSMENT RESULTS

The following sections report the results of the assessment activities. The faculty uses a standard reporting format to report their results. The standard reporting format was adopted to improve comparability across courses and over time. It also reduces faculty preparation time since it identifies in advance the specific issues that need to be addressed in their reports. The reporting format requires the following information:

- The specific learning goal being assessed.
- Achievement target
- Changes from last year's assessment (if applicable).
- Measurement items (the specific measurement instruments used, such as survey, scoring rubric, exam question, etc.).
- Participants (faculty, instructors, and students) involved in the assessment.
- Semester of assessment.
- Qualitative outcomes.
- Quantitative outcomes.
- Areas of opportunity for assessment improvement (in other words, how can we assess this skill better).
- Areas of opportunity for improvement in meeting the objectives (in other words, how can we better achieve this program learning objective).

Complete assessment reports submitted by the faculty (including copies of assessment assignments and grading rubrics or guidelines) are provided in an electronic file folder. The main results are summarized in the following pages, organized by learning goal.

WRITTEN COMMUNICATION

Learning Objective: Students will be able to write for a professional audience as demonstrated by writing an effective constructed response.

Written communication is assessed in ACCT 3843, *Fundamentals of Taxation*, which is a required accounting course, and is typically taken in the junior year. As part of the course requirements, students must complete an individual tax research assignment. Students are provided with a hypothetical tax scenario. They have to research the tax issues and write a “Memorandum To The File.” Students are instructed as to the content and format of the memo, and are provided with examples.

Assessment 1: Spring 2015

A random sample of 32 students was collected and assessed by two independent raters from the Department of English. A third rater was used to settle any disagreement between the two raters. Raters used a rubric that was adopted by the Walton College.

Students’ written communications skills were evaluated on six dimensions:

- Audience, purpose and context
- Content development
- Genre
- Grammar
- Punctuation
- Sources

Possible evaluation scores ranged from 3 (“good”) to 2 (“average”) and 1 (“poor”). Partial scores were allowed as well. Successful performance was defined as level 2 (average) or 3 (good). A second goal was to have at least 80 percent of the students meet or exceed that performance goal.

Results

The results of this assessment are reported in the “Written Communication 2015” table and charts on the next page. The average performance on four of the six dimensions exceeds the level 2 score. The scores for “genre” and “sources” are slightly below level 2. Overall, the average score of 2.13 exceeds the performance criterion.

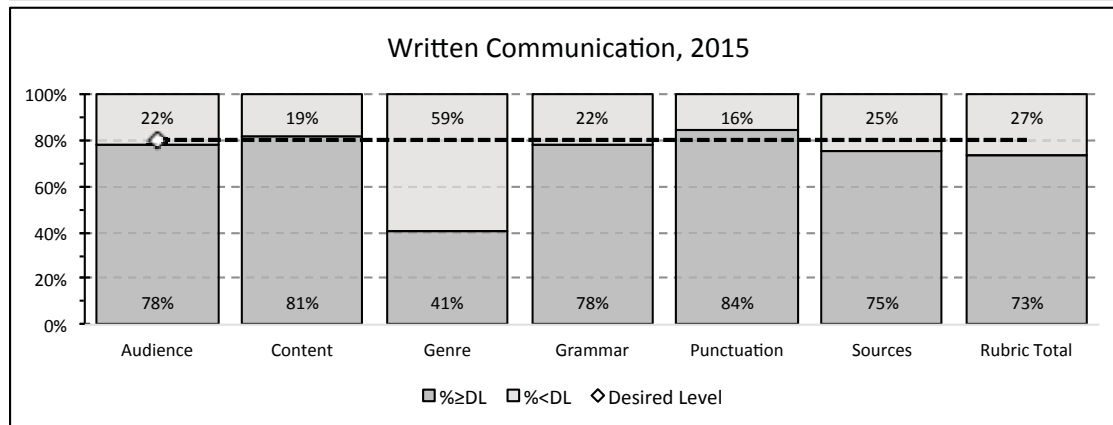
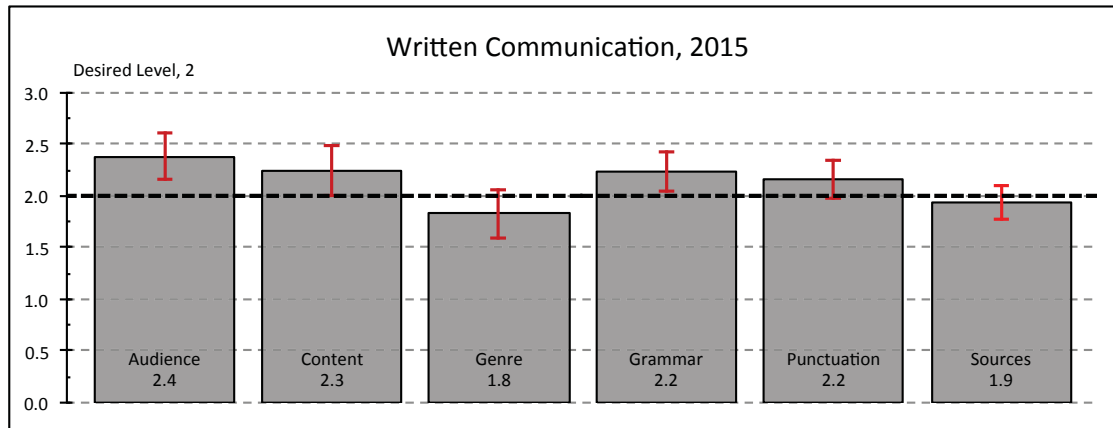
The achievement of the second criterion of having at least 80% of the students meet the level 2 goal is displayed in the bottom column chart. That criterion is met for “content” and “punctuation,” and is close to achievement for “audience,” “grammar” and “sources.” It is not met for “genre.” However, further analysis revealed that there may have been discrepancy between the general requirements of the memo genre versus the specific requirements of a memo to the file used in tax.

Recommendation

It was recommended to emphasize the instruction on the requirements of the memo genre, and to provide specific examples of “Tax memos to the file” in good form.

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Written Communication, 2015	3	2.5	2	1.5	1	0.5	0	n	Mean (\bar{x})	SD (s)	95% CI	CI \pm	Issue	% \geq DL	%<DL	
Audience	12	8	5	6	1	0	0	32	2.38	0.62	[2.2 to 2.6]	0.22	no	78%	22%	
Content	11	4	11	2	4	0	0	32	2.25	0.68	[2.0 to 2.5]	0.25	no	81%	19%	
Genre	5	3	5	14	5	0	0	32	1.83	0.66	[1.6 to 2.1]	0.24	Maybe	41%	59%	
Grammar	4	15	6	6	1	0	0	32	2.23	0.52	[2.0 to 2.4]	0.19	no	78%	22%	
Punctuation	5	6	16	4	1	0	0	32	2.16	0.50	[2.0 to 2.3]	0.18	no	84%	16%	
Sources	1	5	18	5	3	0	0	32	1.94	0.45	[1.8 to 2.1]	0.16	Maybe	75%	25%	
Rubric Total	38	41	61	37	15	0	0		2.13	0.60	[2.0 to 2.2]	0.09	no	73%	27%	
<i>Desired Level</i>									80%	2						



Assessment 2: Spring 2016

Like before, a random sample of 32 students was collected and assessed by two independent raters from the Department of English. A third rater was used to settle any disagreement between the two raters. Raters used a rubric that was adopted by the Walton College. The same rubric as was used in the first assessment. Successful performance was again defined as level 2 (average) or 3 (good). A second goal was to have at least 80 percent of the students meet or exceed that level 2 performance.

Results

The results of this assessment are reported in the “Written Communication 2016” table and charts on the next page. The average performance on five of the six dimensions exceeds the level two score. The scores for “genre” is slightly below 2 at 1.94. Overall, the average score of 2.09 exceeds the performance criterion.

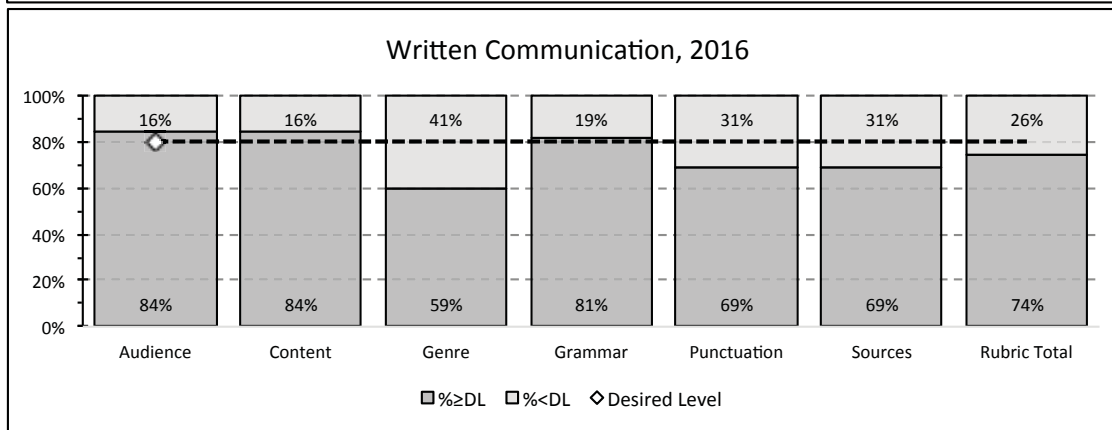
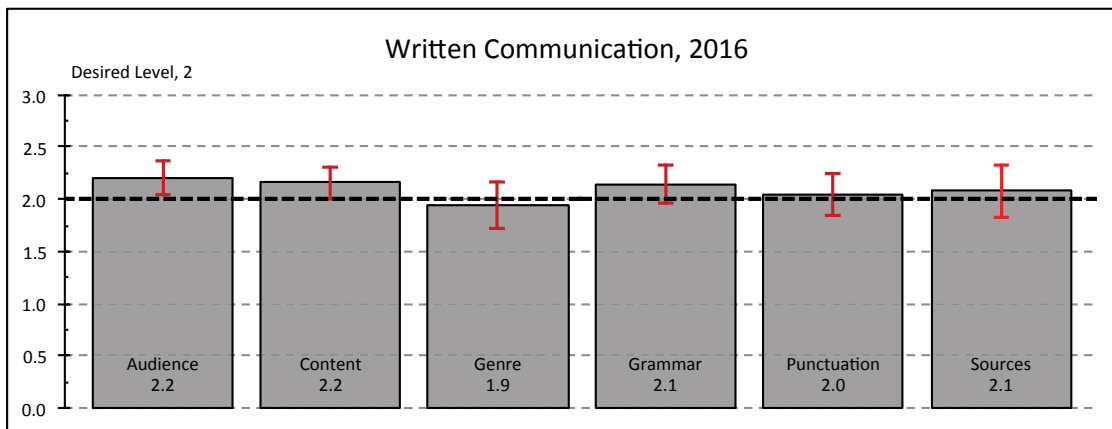
Appendix A

The achievement of the second criterion of having at least 80% of the students meet the level 2 goal is displayed in the bottom column chart. That criterion is met for “audience,” “content” and “grammar,” and is close to achievement for “punctuation” and “sources.” Although the 80% requirement is still not met for “genre,” the percentage of students meeting the level 2 performance criterion has increased from 41% in 2015 to 59% in 2016.

Recommendation

Overall, there wasn’t much change in student performance from year to year. The average performance score of 2.09 across the six dimensions of written communication meet our performance criteria. We still have to work on improving the percentage of students meeting the level 2 performance criterion.

Written Communication, 2016	3	2.5	2	1.5	1	0.5	0	n	Mean (\bar{x})	SD (s)	95% CI	CI \pm	Issue	% \geq DL	%<DL	
Audience	4	10	13	5	0	0	0	32	2.20	0.46	[2.0 to 2.4]	0.16	no	84%	16%	
Content	4	7	16	5	0	0	0	32	2.16	0.45	[2.0 to 2.3]	0.16	no	84%	16%	
Genre	4	5	10	9	4	0	0	32	1.94	0.61	[1.7 to 2.2]	0.22	Maybe	59%	41%	
Grammar	2	13	11	4	2	0	0	32	2.14	0.50	[2.0 to 2.3]	0.18	no	81%	19%	
Punctuation	4	7	11	8	2	0	0	32	2.05	0.56	[1.8 to 2.2]	0.20	no	69%	31%	
Sources	8	4	10	5	5	0	0	32	2.08	0.70	[1.8 to 2.3]	0.25	no	69%	31%	
Rubric Total	26	46	71	36	13	0	0		2.09	0.55	[2.0 to 2.2]	0.08	no	74%	26%	
<i>Desired Level</i>									80%	2						



Appendix A

ORAL COMMUNICATION

Learning Objective: Students will be able to prepare and present accounting-related documents for a professional audience.

The assessment of Oral Communication occurred in ACCT 4963, *Auditing and Assurance Services*. Students formed groups of 4-5 students. Each group was required to complete a research project, prepare a written report, and present its findings in a formal 25-minute oral presentation. Each student was required to present part of the presentation. Students' oral communication skills were evaluated individually.

Assessment 1: Fall 2013 – Spring 2014

Assessments were collected in four of the eight sections of ACCT 4963, *Auditing and Assurance Services*, that were offered that year. 125 students were evaluated, which represented 50% of that year's enrollment. The sections were taught by three different instructors.

Students' oral communications skills were evaluated on four dimensions: organization, delivery, central message, and eye contact. Possible evaluation scores varied by assessment item and instructor due to the use of different evaluation rubrics. The specific assignments varied by instructor as well (see the accompanying electronic database). In order to facilitate comparison across instructors and semesters, all scores have been standardized by taking the actual score scaled by the maximum possible score (so scores range from 0 to 100 percent on all assessments). For the purposes of this assessment, a score of 75% represented acceptable performance. The desire was to have at least 80 percent of the students meet or exceed that goal.

Results

The following table summarizes performance on each of the four dimensions:

Student scores	Organization	Delivery	Central Message	Eye contact
> 90 %	48%	47%	47%	57%
75-89 %	34%	33%	36%	0%
60-74 %	18%	17%	13%	29%
< 60 %	0%	3%	5%	14%

The assessment results indicate that students are fairly adept at organizing and delivering material in a logical sequence and that this ability facilitates audience understanding. Students are getting their central message across to the audience. With the exception of eye contact, more than 80% of students met the acceptable performance threshold of having a score of 75% or higher. However, there is room for improvement in students' ability to engage the audience through the use of eye contact.

Suggestions for improvement

With respect to the *assessment* process, assessment items should be standardized across semesters and instructors, and a uniform rubric should be used.

Appendix A

Regarding the *educational* process, it is recommended that the importance of delivery and eye contact be communicated to the students early on in the semester. Based on instructor observations of this and prior group presentations, students appear to believe that the use of note cards is an acceptable way to make a presentation. In some cases, the note cards appear to provide a complete script of the student's remarks. It should be made clear that this approach is not acceptable and that it reduces the effectiveness of the oral communication.

Assessment 2: Spring 2016

The second assessment was performed in the Spring of 2016. 27 students were enrolled in the section and all were assessed. Once again, a score of 75% represented acceptable performance. The desired target was to have at least 80 percent of the students meet or exceed that goal. A standardized rubric was used in this second assessment.

The following table summarizes performance on each of the four dimensions:

Student scores	Organization	Delivery	Central Message	Eye contact
> 90 %	48%	74%	52%	63%
75-89 %	52%	15%	33%	33%
60-74 %	0%	11%	15%	4%
< 60 %	0%	0%	0%	0%

The desired target was met for all dimensions. Compared to the first assessment, improvements were observed across the board. The increased course emphasis on eye contact and delivery was successful in elevating student performance. For eye contact, the number of students scoring 75% or higher increased from 57% to 96%. For delivery, the number of students scoring 75% or higher increased from 80% to 89%. Still, there is room for improvement with the organization of students' presentations, in particular, arranging them in a manner that makes the presentations more interesting.

CRITICAL THINKING/PROBLEM SOLVING

Learning Objective: Students will identify a problem or situation, address important questions, and gather relevant evidence to lead to an appropriate conclusion or recommendation.

The assessment of Critical Thinking occurred in ACCT 3753, *Intermediate Accounting II*. Towards the end of the semester, students were given a short case that required them to apply concepts that they had learned to a new situation. Students had to evaluate the case and write a one-page memo. Students' critical thinking skills were evaluated individually.

Assessment 1: Spring 2014

Assessments were collected in the two sections of ACCT 3753, *Intermediate Accounting II*, that were offered that spring. 63 students were evaluated. Both sections were taught by the same instructor.

Students' critical thinking skills were evaluated on four dimensions:

- Define problem,
- Propose solutions or hypotheses,
- Evaluate potential outcomes,
- Evaluate outcomes.

Student performance was evaluated by an independent evaluator who used the Critical Thinking and Problem Solving Rubric adopted by the Walton College. Possible evaluation scores ranged from 3 ("good") to 2 ("average") and 1 ("poor"). Partial scores were allowed as well. Successful performance was defined as level 2 (average) or 3 (good). A second goal was to have at least 80 percent of the students meet or exceed that goal.

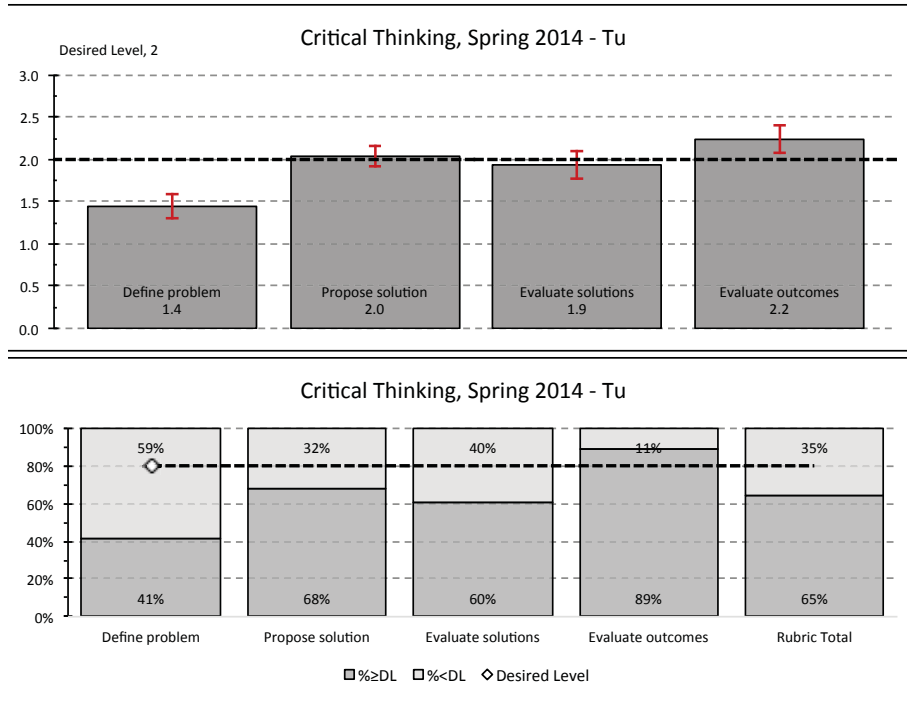
Results

The results of this assessment are reported in the "Critical Thinking, Spring 2014" table and charts on the next page. Average student performance met the "average or better" (a score of 2 or higher) goal for two of the four dimensions: "propose solutions" and "evaluate outcomes." Student performance was very close to the goal for "evaluate solutions" (1.94). However, student performance was considerably below expectations for "define problem."

The achievement of the second criterion of having at least 80% of the students meet the level 2 goal (or higher) is displayed in the bottom column chart. Here, student performance is considerably worse. For only one dimension, "evaluate outcomes," do we see at least 80% of the students achieve "average or better" performance. For all other dimensions, considerably less than 80% of the students meet the target performance. For the "define problem" dimension, only 41% of the students is rated "average or better."

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Critical Thinking, Spring 2014 - Tu	3	2.5	2	1.5	1	0.5	0	<i>n</i>	Mean (\bar{x})	SD (<i>s</i>)	95% CI	CI \pm	Issue	% \geq DL	%<DL	
Define problem	2		24		37			63	1.44	0.56	[1.3 to 1.6]	0.14	YES	41%	59%	
Propose solution	4	18	21	19	1			63	2.04	0.48	[1.9 to 2.2]	0.12	no	68%	32%	
Evaluate solutions	9	13	16	11	14			63	1.94	0.68	[1.8 to 2.1]	0.17	Maybe	60%	40%	
Evaluate outcomes	22		34		7			63	2.24	0.64	[2.1 to 2.4]	0.16	no	89%	11%	
Rubric Total	37	31	95	30	59	0	0		1.91	0.66	[1.8 to 2.0]	0.08	YES	65%	35%	
<i>Desired Level</i>									80%	2						



Recommendation

Although students did relatively well in the more difficult aspects of critical thinking, they did poorly when it came to defining the problem. We suspect that this is caused by students lacking experience in performing a formal critical thinking analysis. If students really hadn't able to define the problem, then they should do poorly on proposing and evaluating solutions as well. The fact that they did much better in those areas indicates that they did know what the problem was, but didn't devote much effort in writing it down. More instruction on the specific steps of critical thinking, and performing a formal critical thinking analysis is recommended.

More formal practice in critical thinking should also help in boosting the number of students who scored at level 2 (average) or higher. Students actually get extensive practice in critical thinking since all accounting course require critical thinking skills to succeed and to do well on exams. By formalizing the critical thinking process, we expect that students will become more aware of what they are doing, and therefore better able to communicate their results.

Assessment 2: Fall 2015

The second assessment of critical thinking was done in the Fall of 2015, once again in ACCT 3753, *Intermediate Accounting II*. All students evaluated the same critical thinking case as was

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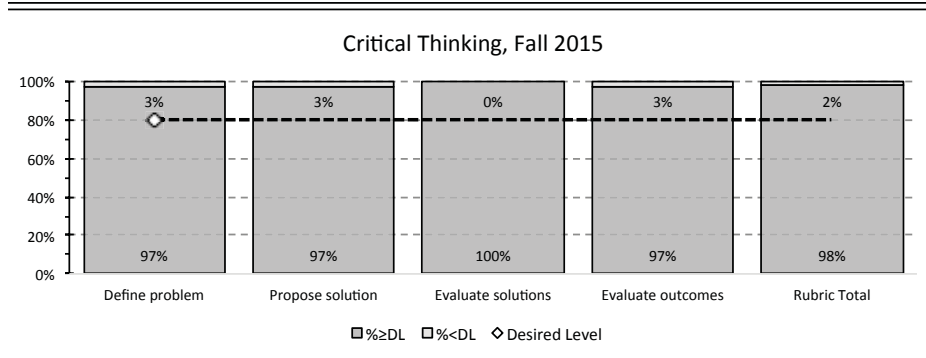
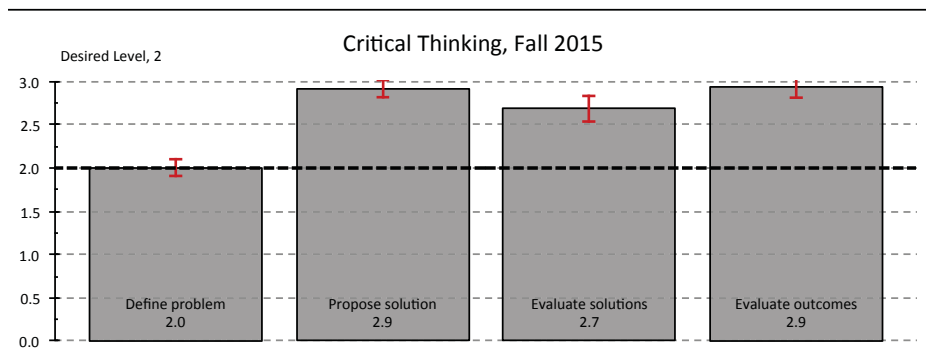
used in the first assessment. 32 students were randomly selected for analysis. The sections were taught by a different instructor than during the first assessment, but the student memos were evaluated by the same rater who evaluated the first assessment. The grading rubric was the same as was used in the first assessment.

Results

The results of this assessment are reported in the “Critical Thinking, Fall 2015” table and charts displayed below. Student performance was significantly improved compared to the first assessment. Average student performance met the “average or better” (a score of 2 or higher) goal for all four dimensions.

The achievement of the second criterion of having at least 80% of the students meet the level 2 goal is displayed in the bottom column chart. Here, student performance had improved even more. 97% to 100% of the students now received a score of 2 (average) or better.

Critical Thinking, Fall 2015	3	2.5	2	1.5	1	0.5	0	<i>n</i>	Mean (\bar{x})	SD (s)	95% CI	CI \pm	Issue	% \geq DL	%<DL	
Define problem	1		30		1			32	2.00	0.25	[1.9 to 2.1]	0.09	Maybe	97%	3%	
Propose solution	29	2		1				32	2.92	0.29	[2.8 to 3.0]	0.10	no	97%	3%	
Evaluate solutions	19	6	7					32	2.69	0.42	[2.5 to 2.8]	0.15	no	100%	0%	
Evaluate outcomes	31				1			32	2.94	0.35	[2.8 to 3.1]	0.13	no	97%	3%	
Rubric Total	80	8	37	1	2	0	0		2.64	0.50	[2.5 to 2.7]	0.09	no	98%	2%	
Desired Level	80%								2							



Appendix A

Conclusion

It appears that formal instruction on the process of thinking critically is essential. It improves students' critical thinking abilities and, even more importantly, it improves students' ability to communicate their findings to others. The latter is essential to succeed in a service-oriented discipline like accounting.

TECHNOLOGY UTILIZATION - I

Learning Objective 1: Students will show proficiency in the design of spreadsheets and databases.

This is the first learning objective of the Technology Utilization learning goal, and is assessed in ACCT 3533, *Accounting Technology*. This is a required accounting course, which is typically taken in the junior year. This course consists of three specific modules that have each have relevance to the above learning objective. These modules are: business process documentation, accounting information systems, and database retrieval. Following are the course objectives for each of these modules:

Business Process Documentation: Students will understand the importance of business process documentation to the accounting profession. In doing so, they will be able to apply the building blocks for Business Process Modeling Notation (BPMN) activity models, and develop activity models for key transactional processes, including Sales and Collection, Purchasing, Conversion, and Payroll.

Accounting Information Systems: Students will be able to describe the purpose of accounting information systems and their links with business structure, processes, and performance. In doing so, they will show proficiency in the normalization of data for organization in a database, and navigate, manipulate, and create a relational database to support an Accounting Information System. Students currently use *Microsoft Access* as a tool to accomplish this objective.

Database Retrieval (Structured Query language): Students will show proficiency with retrieving data from a database using structured query language (SQL) into database reports and into dynamic spreadsheets to analyze historical transactions for risks and opportunities in order to make business recommendations and decisions. The course uses *Microsoft Excel*, with particular focus on PivotTables, PivotCharts, Conditional Formatting, and VLookup to help the students achieve this objective

This course was re-designed in 2015, which included a dramatic increase in the use of technology. Consequently, the assessments reported here focused on the course results after the re-design.

Assessment 1: Spring 2015

All students who took *Accounting Technology* in the Spring of 2013 were included in the assessment. Assessments were based on exam questions that addressed each of the three course objectives. Three to four questions were used for each of the three course objectives. The total number of correct responses for each question was tabulated and used for this assessment.

Desired target was an 80% accuracy score on each of three course objectives.

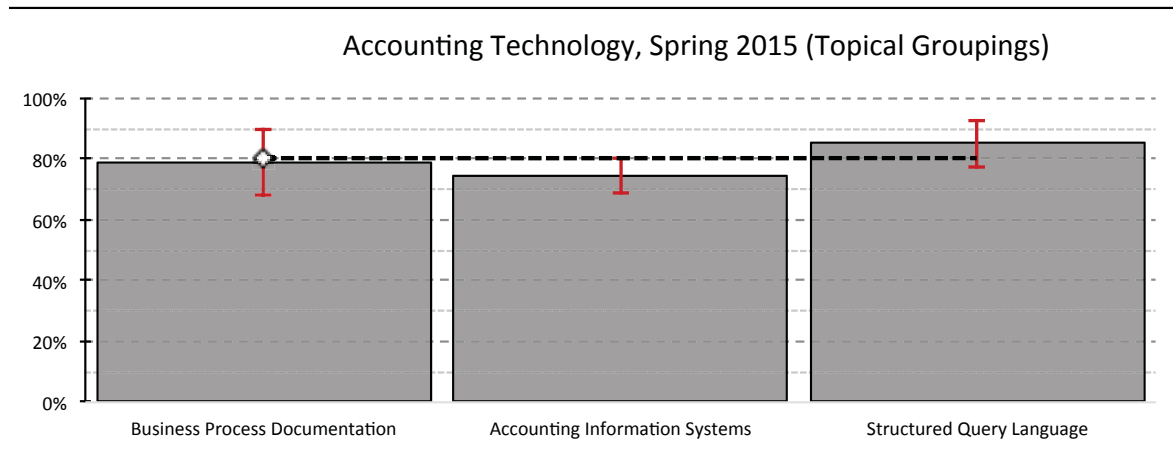
Appendix A

Results

The table below summarizes the performance of the 136 students who took this course in the Spring of 2015. The table lists the number of students taking the exam, the number of questions associated with each course objective (3-4), and the percentage of correct answers.

The percentage pass rate for Structured Query Language is 85% and exceeds the desired target of 80%. Business Process Documentation objective comes close to the target with 79%. Accounting Information Systems, with a score of 75% does not meet the target.

Accounting Technology, Spring 2015 (Topical Groupings)	<i>N</i>	# Qs	<i>n_{corr}</i>	%	<i>SD</i>	<i>SEM</i>	95% CI	Issue
Business Process Documentation	136	3	322	78.92%	15.25%	10.79%	[68.1 to 89.7]	Maybe
Accounting Information Systems	136	4	406	74.63%	11.62%	5.81%	[68.8 to 80.4]	Maybe
Structured Query Language	136	3	347	85.05%	13.60%	7.85%	[77.2 to 92.9]	no
Overall Total	136	10	1075	79.04%	12.59%	4.20%	[74.8 to 83.2]	Maybe
Desired Target				80%				



Assessment 2: Fall 2015

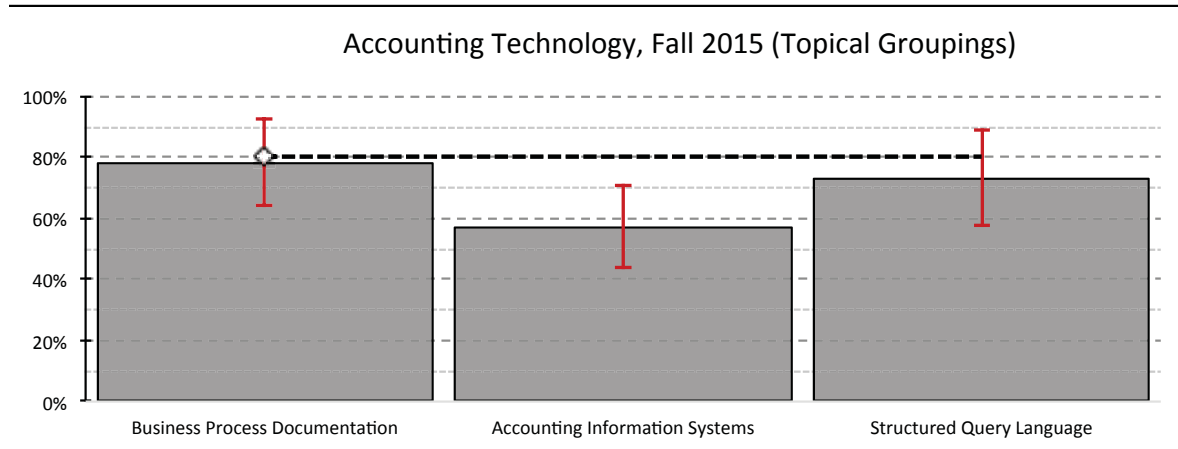
The second assessment was made in *Accounting Technology* in the Fall of 2015. The course was taught by the same instructor. All 126 students who took the course were included in the assessment. Desired target was an 80% accuracy score on each of the questions.

Results

The table below summarizes the performance of the 126 students who took this course in the Fall of 2015. None of the objectives achieved the desired 80% pass rate. Two of the objectives, Business Process Documentation and Structured Query Language, came close with 78% and 73% respectively. Accounting Information Systems was significantly below target with an average score of 57%.

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Accounting Technology, Fall 2015 (Topical Groupings)	<i>N</i>	# Qs	<i>n_{corr}</i>	%	<i>SD</i>	<i>SEM</i>	95% CI	Issue
Business Process Documentation	126	3	296	78.31%	20.10%	14.21%	[64.1 to 92.5]	Maybe
Accounting Information Systems	126	3	216	57.14%	23.38%	13.50%	[43.6 to 70.6]	YES
Structured Query Language	126	3	277	73.28%	27.14%	15.67%	[57.6 to 88.9]	Maybe
Overall Total	126	9	789	69.58%	22.66%	8.01%	[61.6 to 77.6]	YES
Desired Target				80%				



Recommendations

Although *Accounting Technology* has been offered for many years, this course is in many ways a new course, and one that is significantly more sophisticated than its predecessor with respect to its utilization of technology. The course outcomes do appear close to target, but there is still significant variability from semester to semester.

We recommend that the reasons behind this variability be explored. There certainly is a natural variability from semester to semester, especially in a new course. But a review of the differences between the two semesters, especially with respect to the Accounting Information Systems module, might provide useful insights for continuing to improve the effectiveness of this course and enhance the utilization of technology in the accounting program

TECHNOLOGY UTILIZATION - II

Learning Objective 2: Students will show proficiency at retrieving data from databases of professional literature, such as the tax code and regulations, Statements of Financial Accounting Standards and related literature.

This is the second learning objective of the Technology Utilization learning goal, and is assessed in ACCT 3843, *Fundamentals of Taxation*. This is a required accounting course, which is typically taken in the junior year. As part of the course requirements, students must complete an individual database retrieval project. Students are asked to search the online IRS tax code and regulations, in order to find answers to fourteen specific data retrieval questions. Some questions ask students to locate a specific code section; other questions ask students find the answer to tax questions, or identify the key issue of a specific revenue ruling or tax case. This learning objective is assessed individually.

Assessment 1: Fall 2013

All students who took Fundamentals of Taxation in the Fall of 2013 were included in the assessment. Student submissions were graded by the course instructor; each question was evaluated as either correct or incorrect. The total number of correct responses across the fourteen questions determined the student's grade. (Note that questions were worth either 1 or 2 points, so the total of the 14 questions added up to 25 points.) The total number of correct responses for each individual question was tabulated and used for this assessment.

Desired target was an 80% accuracy score on each of the questions, and that 80% of the students receive a score of 20 or higher out of 25 points (i.e., an 80% score).

Results

For the purpose of analysis, questions were grouped into four types of activity. These included:

- Find code section by number.
- Find code section by tax topic.
- Find and interpret code section.
- Find and interpret case or ruling.

The table below summarizes the performance of the 95 students who took this course in the fall of 2013. As the table shows, all activity types scored well over 80%. The scores of three activities was over 90%, and the average across all four activities was 91.88%.

In addition, the student grades were analyzed to determine the number of students who scored at least 80%, which equated to a B. Out of 95 students who completed the assignment, 87.4% scored 80% or higher.

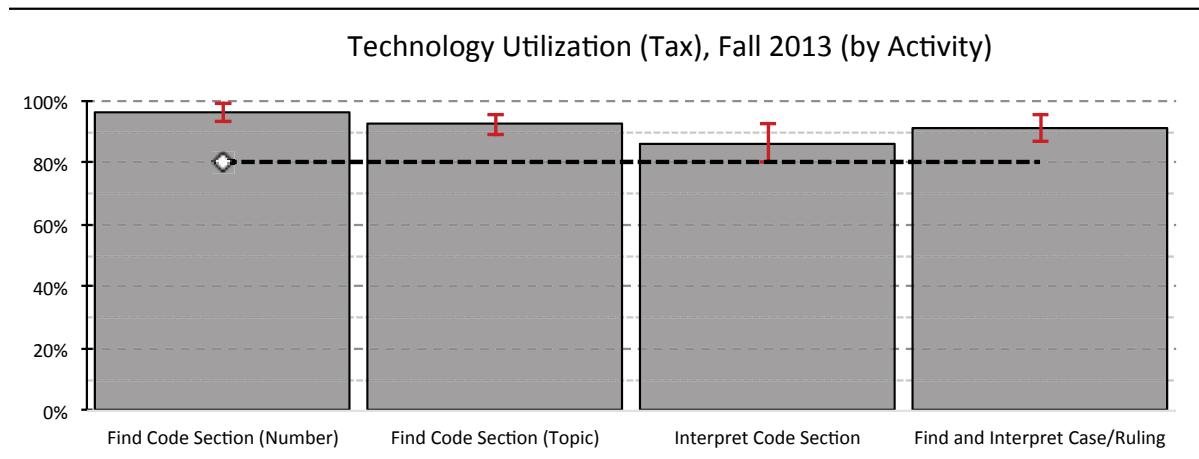
Conclusion

This database retrieval project is a successful project that demonstrates that student are able to retrieve relevant data from the professional tax database. Students exceed the performance

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criteria, both in terms of average performance scores as well in the number of students individually meeting the target criterion.

Technology Utilization (Tax), Fall 2013 (by Activity)	N	# Qs	n _{corr}	%	SD	SEM	95% CI	Issue
Find Code Section (Number)	95	3	274	96.14%	4.25%	3.01%	[93.1 to 99.1]	no
Find Code Section (Topic)	95	4	351	92.37%	6.57%	3.28%	[89.1 to 95.7]	no
Interpret Code Section	95	2	164	86.32%	8.93%	6.32%	[80.0 to 92.6]	no
Find and Interpret Case/Ruling	95	5	433	91.16%	9.52%	4.26%	[86.9 to 95.4]	no
Overall Total	95	14	1222	91.88%	7.48%	2.08%	[89.8 to 94.0]	no
Desired Target	80%							



Assessment 2: Fall 2015

The second assessment was made in the Fall of 2015. The same project was used, but a different instructor taught the course. All 102 students who took *Fundamentals of Taxation* in the Fall of 2015 were included in the assessment. Student submissions were graded by the course instructor; each question was evaluated as correct or incorrect. The total number of correct responses across the fourteen questions determined the student's grade. In this case, all questions had the same weight and were worth 1 point each. Maximum score for the assignment was 15 points. The total number of correct responses for each question was tabulated and used for this assessment.

Desired targets were an 80% accuracy score on each of the questions, and that 80% of the students received a score of 12 or higher out of 15 points (i.e., an 80% score).

Results

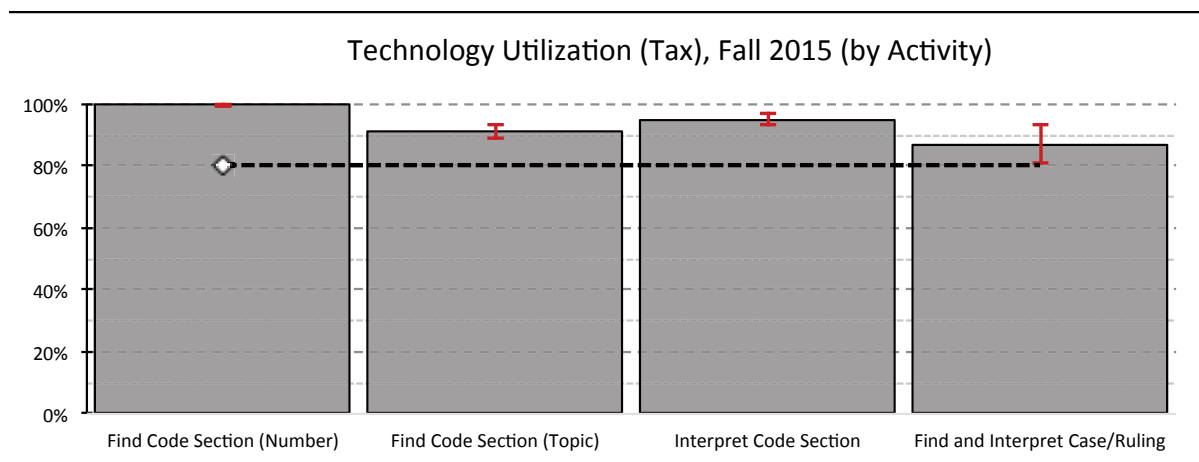
For the purpose of analysis, questions were grouped into four types of activity. These included:

- Find code section by number.
- Find code section by tax topic.
- Find and interpret code section.
- Find and interpret case or ruling.

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The table below summarizes the performance of the 102 students who took this course in the fall of 2015. As the table shows, all activity types scored well over 80%. The scores of three activities were over 90%, and the average across all four activities was 92.09%.

Technology Utilization (Tax), Fall 2015 (by Activity)	<i>N</i>	# Qs	<i>n</i> _{corr}	%	<i>SD</i>	<i>SEM</i>	95% CI	Issue
Find Code Section (Number)	102	3	305	99.67%	0.57%	0.40%	[99.3 to 100.1]	no
Find Code Section (Topic)	102	4	372	91.18%	4.60%	2.30%	[88.9 to 93.5]	no
Interpret Code Section	102	2	194	95.10%	2.77%	1.96%	[93.1 to 97.1]	no
Find and Interpret Case/Ruling	102	5	444	87.06%	14.06%	6.29%	[80.8 to 93.3]	no
Overall Total	102	14	1315	92.09%	9.54%	2.65%	[89.4 to 94.7]	no
Desired Target	80%							



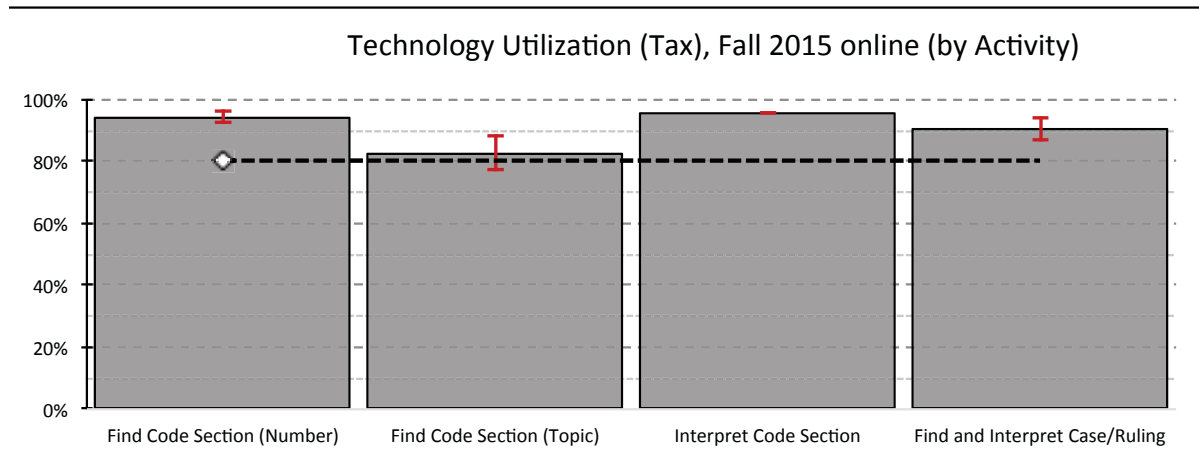
In addition, the student grades were analyzed to determine the number of students who scored at least 80%, which equated to a B. Out of 95 students who completed the assignment, 96.1% scored 80% or higher.

Results for online course

In the Fall of 2015, the Department of Accounting started to offer an online version of *Fundamentals of Taxation*. In order to keep the 2015 results comparable to the 2013 results, the online section had been excluded from above analysis. However, it is instructive to report the online results separately, in order to assess its comparability to the face-to-face courses, and to set a standard for future online assessment. The following table presents the tax research results for the online course.

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Technology Utilization (Tax), Fall 2015 online (by Activity)	<i>N</i>	# Qs	<i>n_{corr}</i>	%	<i>SD</i>	<i>SEM</i>	95% CI	Issue
Find Code Section (Number)	23	3	65	94.20%	2.51%	1.77%	[92.4 to 96.0]	no
Find Code Section (Topic)	23	4	76	82.61%	10.65%	5.32%	[77.3 to 87.9]	no
Interpret Code Section	23	2	44	95.65%	0.00%	0.00%	[95.7 to 95.7]	no
Find and Interpret Case/Ruling	23	5	104	90.43%	7.78%	3.48%	[87.0 to 93.9]	no
Overall Total	23	14	289	89.75%	8.46%	2.35%	[87.4 to 92.1]	no
Desired Target				80%				



Once again, all activity types scored well over 80%. The scores of two activities were over 90%, and the average across all four activities was 89.75%. And in terms of the number of students who scored at least 80% (B) on this assignment: out of the 23 students who completed the assignment, 91.3% scored 80% or higher.

Conclusion

This database retrieval project is a successful project that demonstrates that student are able to retrieve relevant data from the professional tax database. Students exceed the performance criteria, both in terms of average performance scores as well in the number of students individually meeting the target criterion.

INTERPERSONAL SKILLS

Learning Objective: Students interact and cooperate productively and maturely with others when working on a team, demonstrating leadership and team-facilitation skills as needed.

Interpersonal Skills was assessed in ACCT 4963, *Auditing and Assurance Services*, which is a senior level course. This assessment was made in the context of a significant team activity that required students to prepare a professional report and to do an oral presentation at the end of the semester. Students were required to complete a peer evaluation in which they assessed their own performance on the project along with that of each of the other group members.

Assessment 1: Fall 2013 – Summer 2014

Assessments were collected in five of the eight sections of ACCT 4963, *Auditing and Assurance Services*, that were offered during this time frame. 131 students were evaluated, which represented 58% of that year's enrollment. The sections were taught by three different instructors. Although the specific team assignments varied by instructor, the peer evaluation assessments were identical and used identical scales.

Assessments were made on each of the following two dimensions:

Communication/Professionalism: Extent to which the group member communicated effectively with other group members and the instructor, completed group assignments on time, was available for and participated in group meetings, etc.

Overall Contribution: Extent to which the group member performed his/her fair amount of the work. Once group roles were defined, the group member performed all tasks required of his/her role, contributing to the overall success of the project.

Assessments were made according to the following scale:

1 = unacceptable | 2 = below average | 3 = average | 4 = above average | 5 = exceptional
For each dimension, the student's "score" is the percentage of possible points received (calculated as the total points received divided by the total possible points [5 * the number of students in the group]).

For the purposes of this assessment, acceptable performance was achieved if a student received at least 90% of the total possible points (based on the sum of all evaluations provided by the student's group members). The goal was to have at least 80% of the students meet or exceed that threshold.

Results

The following table provides the percentage of students falling into each range of potential scores for each dimension assessed:

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Student scores	Communication / Professionalism	Contribution
> 90 % - Best performance	88%	89%
80-90 %	8%	8%
70-80 %	2%	1%
< 70 % - Worst performance	3%	3%

As the table show, 88% of the students showed acceptable performance on communication/professionalism, and 89% of the students showed acceptable performance on contribution. Both percentages exceeded the 80% target.

Conclusion and Recommendations

In general, the assessment results indicate that students communicate with their group members in an effective manner and that the group workload is distributed fairly. However, because the results indicate that a small number of students do not meet the acceptable threshold, there is room for additional improvement in this area.

Instructors should continue to stress the importance of being a responsible group member during in-class discussions of the project leading up to the due date. Based on prior experience, students are reluctant to confront the problem of an irresponsible group member (yet some are willing to report such problems after the project has been completed). Instructors should continue to encourage students to: 1) make an attempt to address the problem within the group, and 2) come talk to the instructor (as soon as possible) to discuss a potential solution to the problem if the group's approach is not working.

Assessment 2: Spring 2016

The second assessment was performed in the Spring 2016 semester. Assessments were collected for 26 of the 27 students. The second assessment used the same rubric and scales as were used in the first assessment. Once again, for the purposes of this assessment, acceptable performance was achieved if a student received at least 90% of the total possible points (based on the sum of all evaluations provided by the student's group members). The goal was to have at least 80% of the students meet or exceed that threshold.

Results

The following table provides the percentage of students falling into each range of potential scores for each dimension assessed:

Student scores	Communication / Professionalism	Contribution
> 90 % - Best performance	86%	87%
80-90 %	13%	11%
70-80 %	1%	2%
< 70 % - Worst performance	1%	0%

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As the table show, 86% of the students showed acceptable performance on communication/professionalism, and 87% of the students showed acceptable performance on contribution. Both percentages exceeded the 80% target.

Conclusion and Recommendations

In general, the assessment results indicate that students communicate with their group members in an effective manner and that the group workload is distributed fairly, although we continue to observe that a small number of students do not meet the acceptable threshold. Moreover, there seems to be little change in that percentage over time. Nevertheless, the overall performance targets continue to be met, and have remained remarkably stable over time.

ACCOUNTING KNOWLEDGE - FINANCIAL

Learning Objective 1: Students will demonstrate proficiency in key concepts of Financial Accounting.

The sub-group of the faculty that specialized in Financial Accounting have identified a number of financial accounting topics that must be assessed on each final exam. Faculty are free to create their own specific questions as long as they cover the required topics. The nature of the question is up to the individual faculty member. Most questions are expected to be multiple choice, but formats such as small problems or short essay are acceptable as well.

The following topics have been identified for *Intermediate Financial Accounting I*:

- **Present value** (e.g., calculate the value of a bond).
- **Articulation of income statement and balance sheet** (e.g., given information about inventory beginning balance, purchases, and COGS, what is ending inventory?).
- **Adjusting entries** (e.g., accrual of interest receivable).
- **Closing entries** (e.g., close revenue/expense accounts to income summary).

The following topics have been identified for *Intermediate Financial Accounting II*:

- **Present value** (e.g., calculate lease payments given fair value, residual value, discount rate, and number of periods).
- **Articulation of income statement and balance sheet** (e.g., given a scenario that affects net income, such as the recognition of pension expense, ask for the effect on the asset and equity side of the balance sheet).
- **Earnings per share** – treasury method and if converted method (e.g., calculate diluted EPS given basic EPS, shares, net income, preferred dividends and one dilutive security).

Accounting Knowledge is assessed at the final exam. Target level for acceptable performance is an average score of 70%, which means that 70% of the students gave a correct answer to that question.

Assessment for Intermediate Accounting I

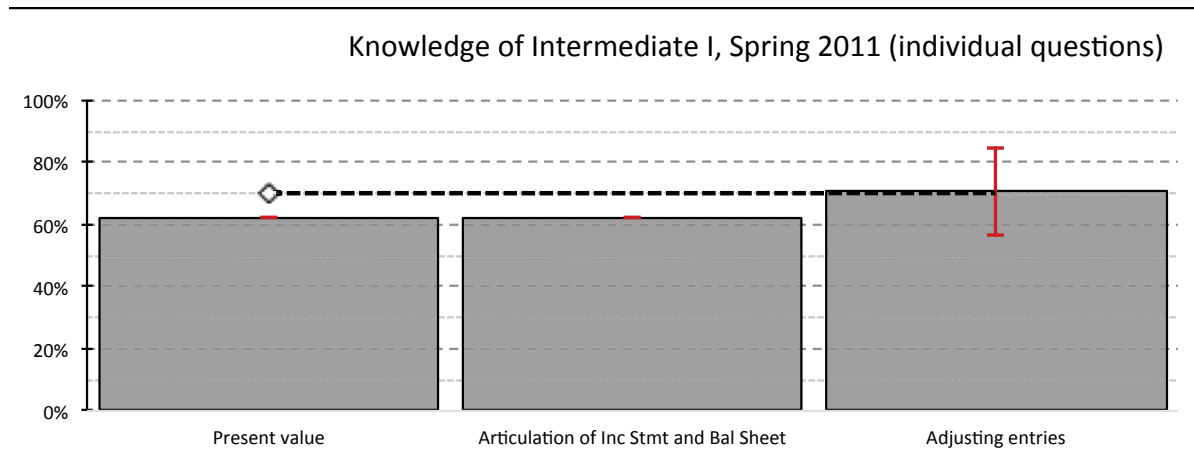
Assessment 1

The first assessment took place in the Spring of 2011 and was based on the final exam results. All students who were enrolled in *Intermediate Accounting I* that semester, and who were majoring in accounting, were included in the analysis. The topics were assessed through multiple choice questions. There was no question on closing entries in that exam.

The table below summarizes the student scores on the three key topics. Only the “adjusting entries” topic met the desired performance target. “Present value” and “articulation” were below target at 62%.

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Knowledge of Intermediate I, Spring 2011 (individual questions)	N	# Qs	n _{corr}	%	SD	SEM	95% CI	Issue
Present value	53	1	33	62.26%	0.00%	0.00%	[62.3 to 62.3]	YES
Articulation of Inc Stmt and Bal Sheet	53	1	33	62.26%	0.00%	0.00%	[62.3 to 62.3]	YES
Adjusting entries	53	2	75	70.75%	20.01%	14.15%	[56.6 to 84.9]	no
Overall Total	53	4	141	66.51%	12.55%	7.25%	[59.3 to 73.8]	Maybe
Desired Target	70%							



Recommendation

Student scores were below target. It is the opinion of the teaching faculty that a likely cause was the lack of preparation on the students' part. The Walton College did not have an introductory accounting course in the business core curriculum at that time. Instead, the principles of financial accounting were taught in an integrated business course, entitled *Business Foundations*.

It is the opinion of the accounting faculty that the lack of a proper introductory accounting course is a mistake and must be rectified. The accounting department is committed to do what it can to get an introductory accounting course added back to the business core curriculum.

Assessment 2

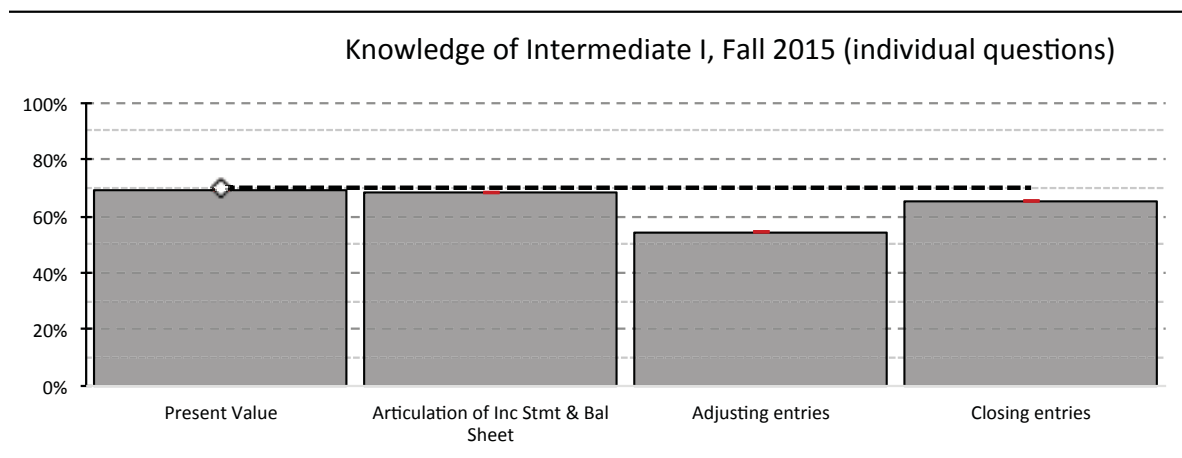
The second assessment took place in the Fall of 2015 and, once again, was based on the final exam results. All students who were enrolled in *Intermediate Accounting I* that semester, and who were majoring in accounting, were included in the analysis. The "present value," "articulation of income statement and balance sheet," and "closing entries" topics were assessed through multiple choice questions, whereas the "adjusting entries" topic was assessed through a small problem.

The table below summarizes the student scores on the four key topics. None of the topics reached the desired level of 70%, although "present value" and "articulation" are close. Between 65% and 69% of the students answered each multiple choice question correctly. The average score on the adjusting entry problem was only 54.5%. However, that low score may have been due to the particular grading approach. For purposes of assessment, the problem was only graded

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“correct” if there were no mistakes whatsoever. In other words, no partial credit was included in the score.

Knowledge of Intermediate I, Fall 2015 (individual questions)	N	# Qs	n _{corr}	%	SD	SEM	95% CI	Issue
Present Value	101	1	70	69.31%	0.00%	0.00%	[69.3 to 69.3]	YES
Articulation of Inc Stmt & Bal Sheet	101	1	69	68.32%	0.00%	0.00%	[68.3 to 68.3]	YES
Adjusting entries	101	1	55	54.46%	0.00%	0.00%	[54.5 to 54.5]	YES
Closing entries	101	1	66	65.35%	0.00%	0.00%	[65.3 to 65.3]	YES
Overall Total	101	4	260	64.36%	6.81%	3.93%	[60.4 to 68.3]	YES
Desired Target				70%				



Conclusion

In the years between the first and second assessments, the Walton College did change the undergraduate business core curriculum. Two new accounting course were introduced: Principles of Accounting I and II. *Principles of Accounting I* covers financial accounting, and *Principles of Accounting II* covers managerial accounting. Although the average score of the second assessment (64.36%) is lower than the first assessment (66.51%), the former score is depressed by the fact that it included a different question format --a small problem rather than a multiple choice question-- which makes comparison difficult. Note that no partial credit was given when grading the problem, so even small mistakes were classified as a fail. If we exclude the problem and strictly compare multiple choice question scores, then the average score of the second assessment increases to 67.7%. A small improvement, but more work remains to be done.

Assessment for Intermediate Accounting II

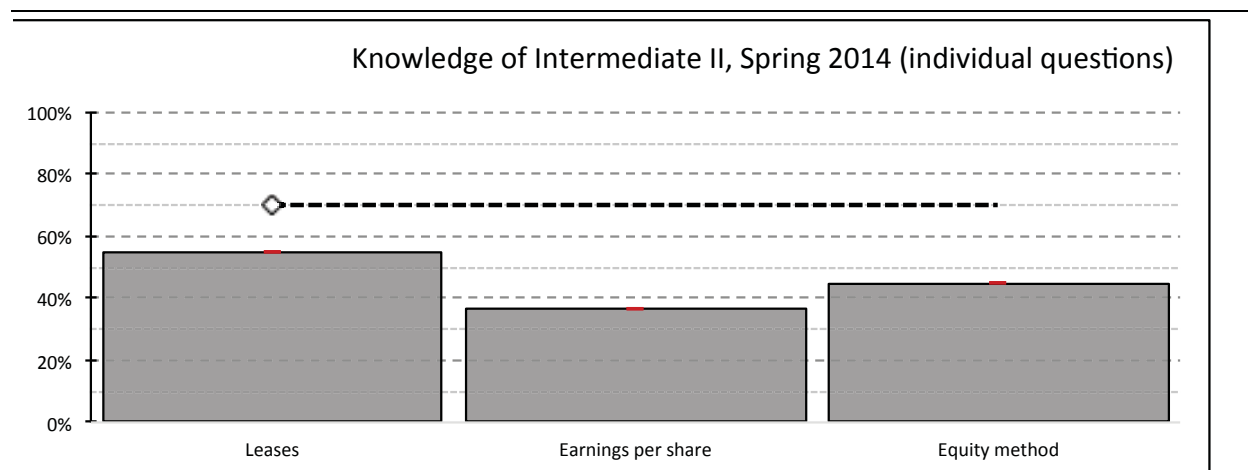
Assessment 1

The first assessment took place in the Fall of 2014 and was based on the final exam results. All students who were enrolled in *Intermediate Accounting II* that semester were included in the analysis. All three topics were assessed through multiple choice questions.

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The table below summarizes the student scores on the three key topics. None of the topics comes even close to reaching the desired level of 70. On average, less than half of the students answered the multiple choice question correctly, with an overall score of 45.56%. Scores range from a low of 37% correct on “earnings per share,” to 45% correct on the “equity method” and 55% correct on “leases.”

Knowledge of Intermediate II, Spring 2014 (individual questions)	<i>N</i>	# Qs	<i>n</i> _{corr}	%	<i>SD</i>	<i>SEM</i>	95% CI	Issue
Leases	60	1	33	55.00%	0.00%	0.00%	[55.0 to 55.0]	YES
Earnings per share	60	1	22	36.67%	0.00%	0.00%	[36.7 to 36.7]	YES
Equity method	60	1	27	45.00%	0.00%	0.00%	[45.0 to 45.0]	YES
Overall Total	60	3	82	45.56%	9.18%	6.49%	[39.1 to 52.0]	YES
Desired Target				70%				



Recommendation

It is the opinion of the faculty teaching in the Intermediate Accounting sequence that the amount of material that must be covered in Intermediate Accounting has simply grown too high over the past decades. This is particularly noticeable in Intermediate Accounting II, which has seen the most of the content additions. Consequently, students are overwhelmed and don't have enough time to absorb the material. The financial accounting faculty has recommended that an additional financial accounting course be added to the program.

This recommendation was implemented when the accounting faculty voted to add a third financial accounting course, entitled *Intermediate Accounting III*, and add it to the requirements for the B.S.B.A. in accounting.

Assessment 2

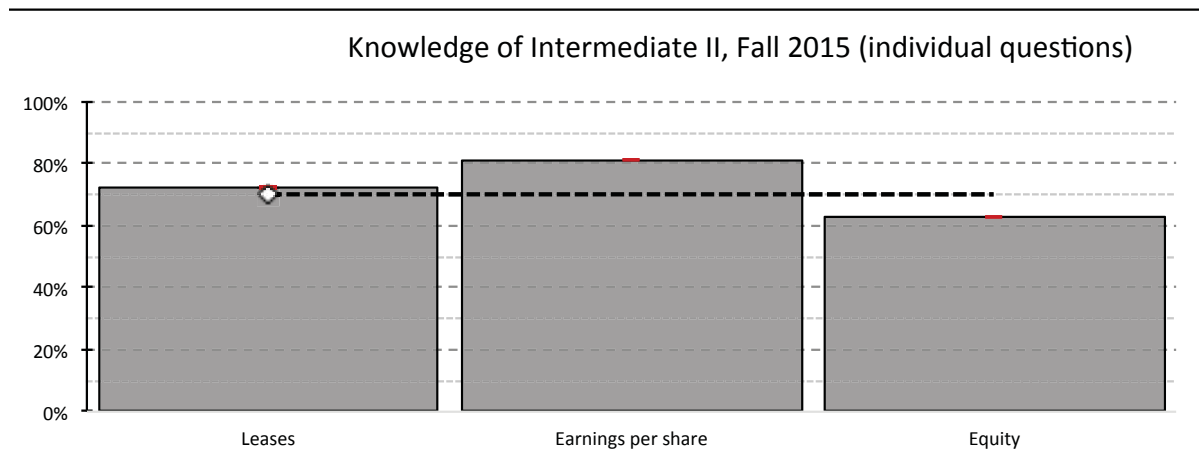
The second assessment took place in the Fall of 2015 and, once again, was based on the final exam results. All 112 students who were enrolled in *Intermediate Accounting II* that semester were included in the analysis. All three topics were assessed through multiple choice questions.

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The table below summarizes the student scores on the three key topics. Compared to the first assessment, there has been a dramatic improvement in student scores. The overall score has increased from 45% in the first assessment to 72% in the second assessment. Scores on two of the three topics are above the desired target of 70%.

This year was the year in which the third intermediate accounting course was introduced with, consequently, a significant reduction in the amount of material that had to be covered in *Intermediate Accounting II*. These results provide a strong indication that the addition of *Intermediate Accounting III* has had the desired impact! Continued monitoring of student performance will be necessary to ensure that the improvement is permanent (as one would expect happen from a structural change in the curriculum), rather than being the result of random variation.

Knowledge of Intermediate II, Fall 2015 (individual questions)	N	# Qs	n _{corr}	%	SD	SEM	95% CI	Issue
Leases	112	1	81	72.32%	0.00%	0.00%	[72.3 to 72.3]	no
Earnings per share	112	1	91	81.25%	0.00%	0.00%	[81.3 to 81.3]	no
Equity	112	1	70	62.50%	0.00%	0.00%	[62.5 to 62.5]	YES
Overall Total	112	3	242	72.02%	9.38%	6.63%	[65.4 to 78.7]	no
Desired Target				70%				



ACCOUNTING KNOWLEDGE - TAX

Learning Objective 2: Students will demonstrate proficiency in key concepts of Taxation of Individuals and Entities.

The sub-group of the faculty that specialized in Taxation have identified a number of tax topics, covering both taxation of individuals and entities, which must be assessed on each final exam. Twelve specific multiple choice questions covering those topics were created for use in both the first and second assessment. The specific questions are included in the accompanying electronic database.

The twelve questions covered the following tax topics. (Unless marked otherwise, each topic was covered by a single question:

Taxation of individuals:

- Tax compliance, the IRS and tax authorities (two questions)
- Individual income tax overview, exemptions and filing status (two questions)
- Business income, deductions and accounting methods
- Property disposition
- Investments

Taxation of Entities:

- Accounting for income taxes
- Partnerships
- S Corporations
- Limited Liability

Tax Knowledge is assessed at the final exam. Target level for acceptable performance is an average score of 80%, which means that 80% of the students gave a correct answer to that question.

Assessment 1

The first assessment took place in the Fall of 2013. All students who were enrolled in ACCT 3843, *Fundamentals of Taxation*, during that semester were included in the analysis. The table below summarizes the student scores on the nine key topics.

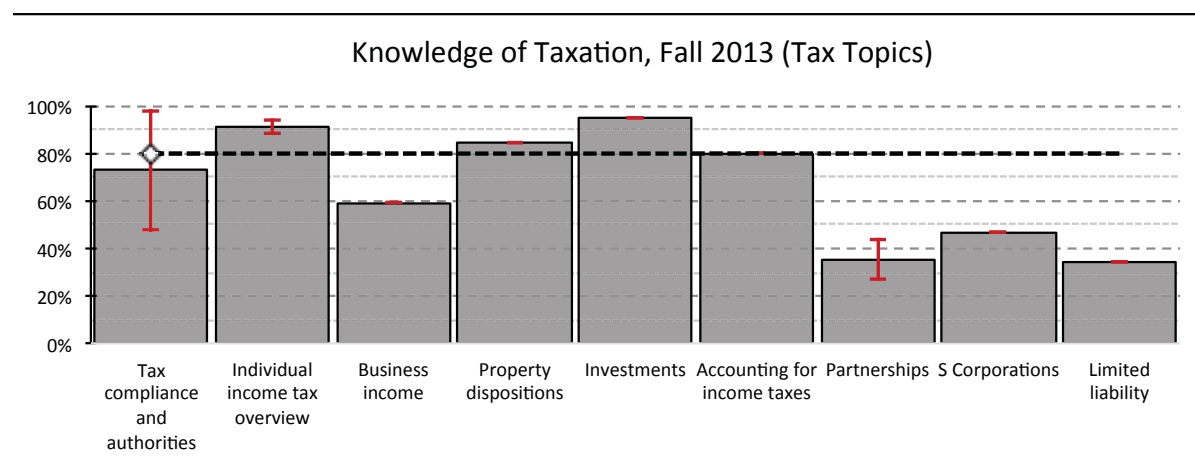
Results

The average performance across all twelve questions was 66.58% which is far below the desired target of 80%. However, there is significant variation across the tax topics. In some topics, such as “investments,” as many as 95% of the students got the correct answer, whereas for “partnerships,” and “limited liability,” the percentage of students with the correct answer dropped to 34-35%. More importantly, there appeared to be a noticeable difference between student performances on individual tax topics versus tax topics on entities. The first five topics listed in the table cover taxation of individuals. The average pass rate for those five topics is

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80.52%, which meets the desired target! The bottom four topics in the table cover taxation of entities. The average pass rate for those four “entities topics” is 49.22%

Knowledge of Taxation, Fall 2013 (Tax Topics)	N	# Qs	n _{corr}	%	SD	SEM	95% CI	Issue
Tax compliance and authorities	96	2	140	72.92%	25.04%	25.04%	[47.9 to 98.0]	Maybe
Individual income tax overview	96	2	175	91.15%	3.68%	2.60%	[88.5 to 93.8]	no
Business income	96	1	57	59.38%	0.00%	0.00%	[59.4 to 59.4]	YES
Property dispositions	96	1	81	84.38%	0.00%	0.00%	[84.4 to 84.4]	no
Investments	96	1	91	94.79%	0.00%	0.00%	[94.8 to 94.8]	no
Accounting for income taxes	96	1	77	80.21%	0.00%	0.00%	[80.2 to 80.2]	no
Partnerships	96	2	68	35.42%	11.79%	8.33%	[27.1 to 43.8]	YES
S Corporations	96	1	45	46.88%	0.00%	0.00%	[46.9 to 46.9]	YES
Limited liability	96	1	33	34.38%	0.00%	0.00%	[34.4 to 34.4]	YES
Overall Total	96	12	767	66.58%	24.84%	7.49%	[59.1 to 74.1]	YES
Desired Target	80%							



Recommendations

It is the opinion of the faculty teaching in the area of taxation that the amount of material that must be covered in a single course in taxation has simply grown too high over the past decades. There are too many topics that must be covered, which can only be achieved at the expense of sufficient depth. This is particularly clear when looking at student performance in taxation of entities. These topics tend to be more complex, and for that reason are covered towards the end of the course. So the most complex topics end up being the ones most likely to be covered in a rush. Consequently, the tax faculty has recommended that a second tax course be added to the undergraduate accounting curriculum. In addition the faculty proposed that the first course focuses on taxation of individuals, and that the second course focuses on the taxation of entities.

This recommendation was implemented when the accounting faculty voted to add a second tax course, entitled *Fundamentals of Taxation II*, and add it to the required courses for the undergraduate program in accounting.

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Assessment 2

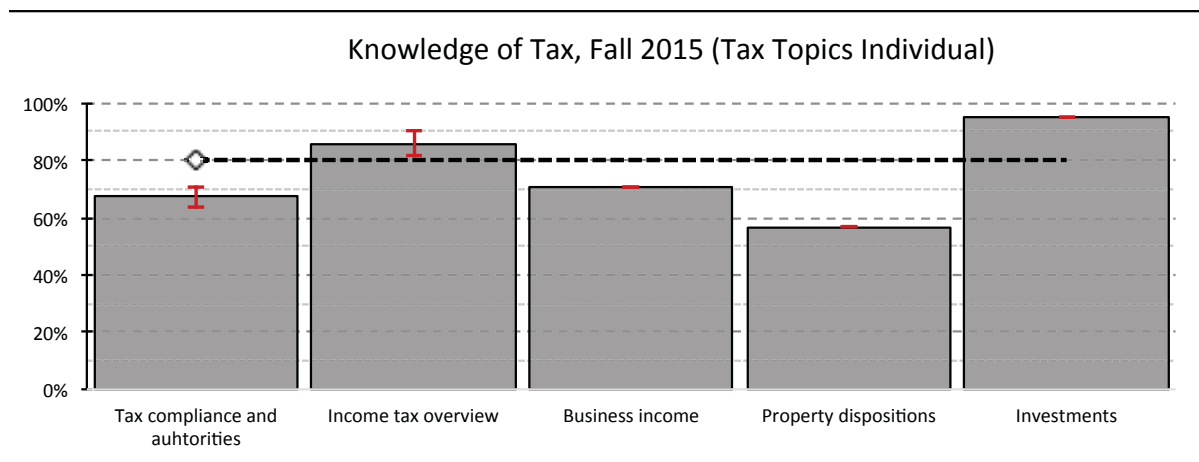
The second assessment involved two different courses: The original ACCT 3843, *Fundamentals of Taxation*, had been restructured to focus exclusively on the taxation of individuals. This course was used to re-assess the five individual taxation topics. In addition, the new course entitled ACCT 4203, *Fundamentals of Taxation II*, now focuses exclusively on the taxation of entities. It was used to re-asses the four taxation topics on entities.

Assessing Individual Taxation Topics

The second assessment of the individual taxation topics took place in the Fall of 2015 and, once again, was based on the final exam results. All 102 students who were enrolled that semester in ACCT 3843, *Fundamentals of Taxation*, were included in the analysis. All five topics were assessed through multiple choice questions on the final exam.

The table below summarizes the student scores on the five tax topics. Student performance is comparable to the first assessment. Average performance is 75.49%, which is below the desired target of 80%. Performance in individual topics range from a high of 95% for “investments” (meaning that 95% of the students correctly answered that question) to a low of 57% for “property dispositions.”

Knowledge of Tax, Fall 2015 (Tax Topics Individual)	N	# Qs	n _{corr}	%	SD	SEM	95% CI	Issue
Tax compliance and auhtorities	102	2	137	67.16%	3.47%	3.47%	[63.7 to 70.6]	YES
Income tax overview	102	2	175	85.78%	6.24%	4.41%	[81.4 to 90.2]	no
Business income	102	1	72	70.59%	0.00%	0.00%	[70.6 to 70.6]	YES
Property dispositions	102	1	58	56.86%	0.00%	0.00%	[56.9 to 56.9]	YES
Investments	102	1	97	95.10%	0.00%	0.00%	[95.1 to 95.1]	no
Overall Total	102	7	539	75.49%	13.89%	5.67%	[69.8 to 81.2]	Maybe
Desired Target				80%				



Assessing Taxation of Entities Topics

The second assessment of the taxation topics on entities took place in the Spring of 2016 and, once again, was based on the final exam results. All students who were enrolled that semester in ACCT 4203, *Fundamentals of Taxation II*, were included in the analysis. All four topics were assessed through multiple choice questions on the final exam.

Appendix A

ACCOUNTING KNOWLEDGE - AUDITING

Learning Objective 3: Students will demonstrate proficiency in key concepts of Auditing and Assurance Services.

The sub-group of the faculty that specialized in Auditing and Assurances Services have identified a number of key issues in auditing that must be assessed each time the course is offered. The key issues and methods of assessment are as follows:

Issue	Number of Questions	Question Type
Level of Assurance	3	Multiple Choice
Audit Testing	1	Multiple Choice
Standard Setters	1	Multiple Choice
Independence Rules	1	Short Answer
Audit Risk Model	1	Short Answer
Management Assertions	1	Short Answer
Types of Audit Reports	1	Short Answer

The questions appeared on midterm or final exams. The specific questions are included in the electronic database that accompanies this report.

For assessment purposes, target level for acceptable performance is 75%. For multiple choice questions this means that 75% of the students gave a correct answer to that question. For short answer problems, since students could receive partial credit, this means that the average score across all students is 75%.

Assessment 1

The first assessment took place in five different sections of ACCT 4963, *Audit and Assurance Services*, which were offered from Fall 2013 through Summer 2014. The sections were staffed by three different instructors. All students enrolled in these sections participated in the assessment, 131 students in total. The two tables below summarize the student scores on the seven key issues.

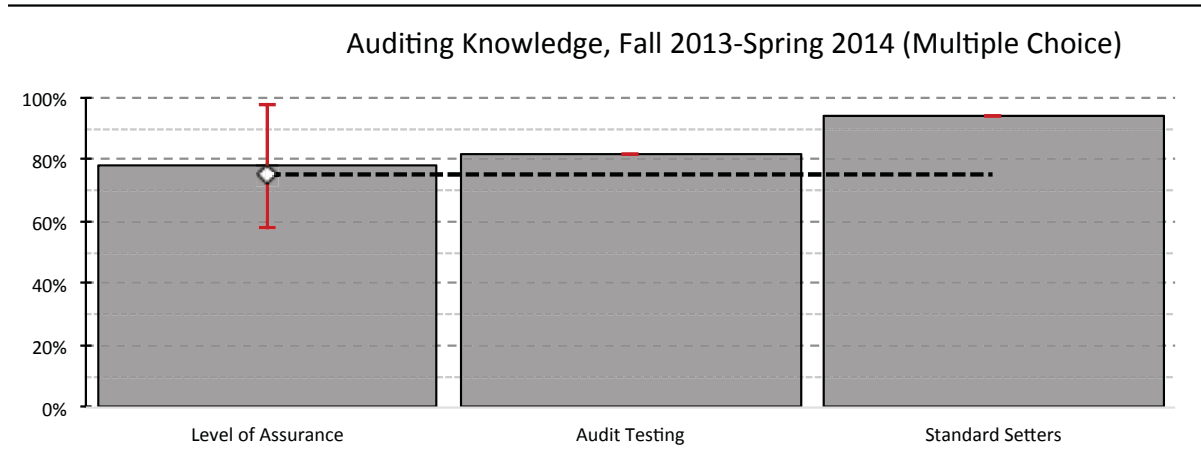
Results

The first table shows the results of the multiple-choice questions. The average score across the three topics is 81%, which is well above the desired goal of 75%. All three auditing topics scored above the desired target of 75%, with scores ranging from a high of 94% for “standard setters” to a low of 78% for “level of assurance.”

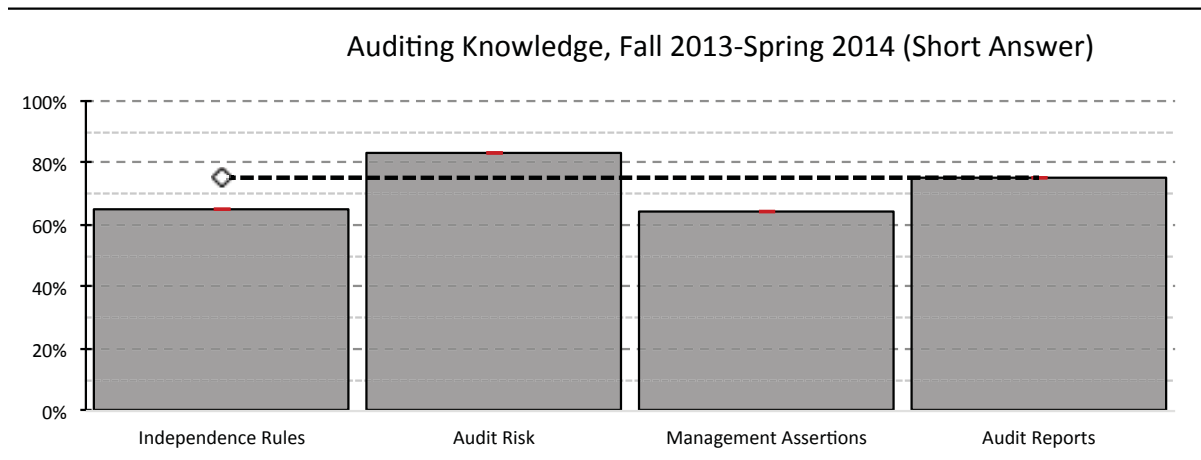
The second table shows the average scores on the short answer questions. Here, the average score across the four auditing topics is 71.75% which is below the desired target of 75%. Individual topic scores range from a high of 83% for “audit risk” to a low of 64% for “management assertions.”

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Auditing Knowledge, Fall 2013-Spring 2014 (Multiple Choice)	<i>N</i>	# Qs	<i>n_{corr}</i>	%	<i>SD</i>	<i>SEM</i>	95% CI	Issue
Level of Assurance	131	3	306	77.86%	28.03%	19.82%	[58.0 to 97.7]	no
Audit Testing	131	1	107	81.68%	0.00%	0.00%	[81.7 to 81.7]	no
Standard Setters	131	1	123	93.89%	0.00%	0.00%	[93.9 to 93.9]	no
Overall Total	131	5	536	81.83%	21.00%	10.50%	[71.3 to 92.3]	no
Desired Target	75%							



Auditing Knowledge, Fall 2013-Spring 2014 (Short Answer)	<i>N</i>	# Qs	<i>n_{corr}</i>	%	<i>SD</i>	<i>SEM</i>	95% CI	Issue
Independence Rules	100	1	65	65.00%	0.00%	0.00%	[65.0 to 65.0]	YES
Audit Risk	100	1	83	83.00%	0.00%	0.00%	[83.0 to 83.0]	no
Management Assertions	100	1	64	64.00%	0.00%	0.00%	[64.0 to 64.0]	YES
Audit Reports	100	1	75	75.00%	0.00%	0.00%	[75.0 to 75.0]	no
Overall Total	100	4	287	71.75%	9.00%	5.19%	[66.6 to 76.9]	Maybe
Desired Target	75%							



Appendix A

Conclusion

The assessment results indicate that students have a good understanding of audit testing, standard setters, the audit risk model, and types of audit reports. However, there is room for improvement in students' understanding of the levels of assurance (in particular, auditors' responsibility with respect to immaterial errors), independence rules, and management assertions. It is recommended that instructors modify their approach to facilitate student learning in the deficiency areas noted above.

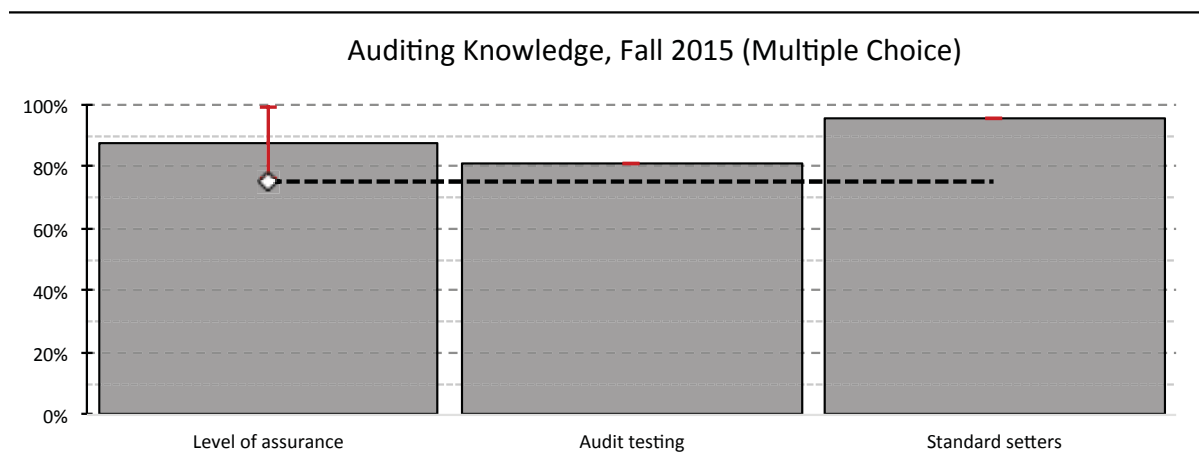
Assessment 2

The second assessment took place in the Fall of 2015 and, once again, was based on midterm and final exam results. All 62 students who were enrolled in *Audit and Assurance Services* that semester were included in the analysis. The same combination of multiple choice and short answer questions was used again. The following two tables summarize the student scores on the seven key issues.

Results

The first table shows the results of the multiple-choice questions. The average score across the three topics is 87.74%, which is well above the desired goal of 75%, and significantly higher than the first assessment. All three auditing topics scored above the desired target of 75%, with scores ranging from a high of 95% for "standard setters" to a low of 81% for "standard setters." "Level of assurance" increased from 77.8% to 87.6%.

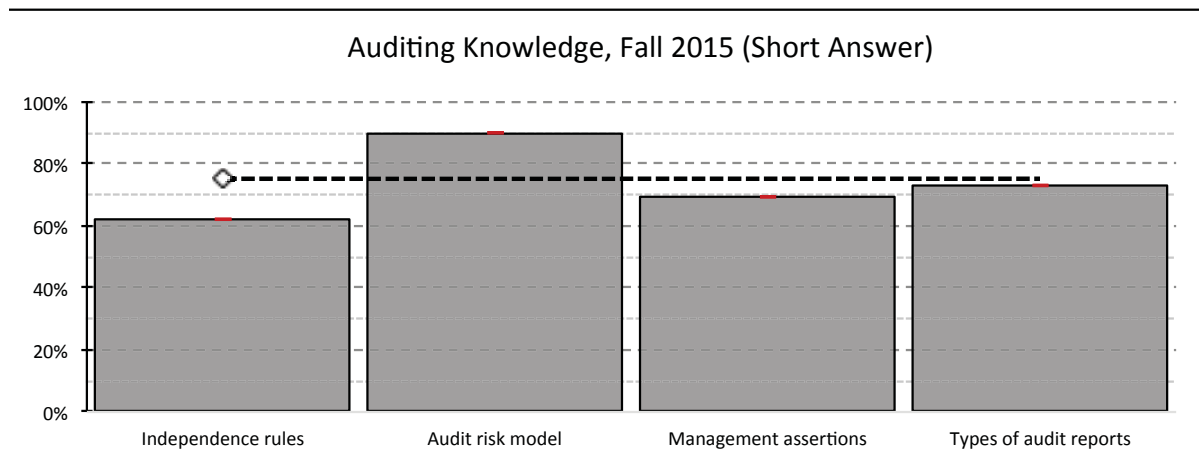
Auditing Knowledge, Fall 2015 (Multiple Choice)	<i>N</i>	# Qs	<i>n_{corr}</i>	%	<i>SD</i>	<i>SEM</i>	95% CI	Issue
Level of assurance	62	3	163	87.63%	16.16%	11.42%	[76.2 to 99.1]	no
Audit testing	62	1	50	80.65%	0.00%	0.00%	[80.6 to 80.6]	no
Standard setters	62	1	59	95.16%	0.00%	0.00%	[95.2 to 95.2]	no
Overall Total	62	5	272	87.74%	12.52%	6.26%	[81.5 to 94.0]	no
Desired Target				75%				



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The next table shows student performance on the short answer questions used to assess the remaining four audit topics. The average score across the four topics is 73.50%. While this is still under the desired level of 75%, it has come closer compared to the previous assessment, which was 71.75.

Auditing Knowledge, Fall 2015 (Short Answer)	N	# Qs	n _{corr}	%	SD	SEM	95% CI	Issue
Independence rules	100	1	62	62.00%	0.00%	0.00%	[62.0 to 62.0]	YES
Audit risk model	100	1	90	90.00%	0.00%	0.00%	[90.0 to 90.0]	no
Management assertions	100	1	69	69.00%	0.00%	0.00%	[69.0 to 69.0]	YES
Types of audit reports	100	1	73	73.00%	0.00%	0.00%	[73.0 to 73.0]	YES
Overall Total	100	4	294	73.50%	11.90%	6.87%	[66.6 to 80.4]	Maybe
Desired Target				75%				



Conclusion

Overall, the *Audit and Assurances Services* course is doing well. It far exceeds the desired target for four of the seven key topics: “level of assurance,” “audit testing,” “standard setters,” and “audit risk model.” And it has been improving the scores on the remaining three audit topics. The instructors are encouraged to continue with their continuous improvement approach. It has served them well.

EXIT SURVEY RESULTS

In addition to the course-embedded measures reported above, an exit survey was administered to graduating seniors. All students who were enrolled in ACCT 4963, *Auditing and Assurance Services* during the spring semester of 2016 were asked to participate. Since the survey was completed in class, all students participated, and 64 surveys were completed. Copies of the completed exit surveys are included in the accompanying online database.

Skills provided versus skills needed

Since this report focuses on the assessment of learning goals that address specific skills, it is highly relevant to examine the students' view of how, and to what extent, they think that their skills have improved. Question 3 of the survey asked, "Which specific skills have you improved during the program?" and Question 4 asked, "What specific skills would you like to have practiced more in the program?" Following are the responses provided by the graduating senior accounting students. Since many students listed multiple skills, there are more than 64 responses to each question.

Skills that, according to the students, they had shown in the most improvement are listed below. The following percentages are based on the 89 responses to this question that were reported:

- a) Interpersonal skills (24%), including the ability to work in teams, networking and leadership skills.
- b) Critical thinking/problem solving skills (22%).
- c) Technology skills (16%), including a variety of computer and software skills, but most importantly Excel skills.
- d) Study skills (11%).
- e) Time management skills (8%)
- f) Learning to pay attention to details (8%).

Other skills that received at least two responses included: oral presentation skills, and math skills.

In conclusion, these comments reinforce the course-embedded results. When asked what skills they had most improved, students spontaneously identified many of the specific skills that had been selected as key program learning goals for the undergraduate program of accounting, specifically interpersonal skills, critical thinking/problem solving skills, and skills in utilizing technology.

When students were asked what skills they would have liked to practice more, there were 55 responses. Following were the skills mentioned most often (the percentages are based on those 55 responses):

- a) Technology skills (44%). There were many requests for accounting technology in general, but one that stood out were Excel skills (over half of the technology skills responses). Students commented on the discrepancy between the overwhelming use of Excel during their internships versus the rather incidental use of Excel in their courses.

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- b) Real-world applications / Case studies (20%). Students are about to graduate and don't feel quite ready to enter the "real-world" and wish they had better skills to deal with real-world applications / case studies.
- c) Writing skills (15%)
- d) Job-related accounting skills (11%). This refers to hands-on skills that student are likely to encounter in their first job.

Other skills that received at least two responses included: (general) communication skills, and critical thinking skills.

It is noteworthy that technology skills are included on both the list of "most improved" skills as well as the skills students "would have liked to have more of." Students are acknowledging that they made significant progress in acquiring those skills but, having experienced this improvement, they wished they could have improved even more.

Particularly striking is the huge demand for more technology skills. It is the top issue by far, accounting for 44% of the responses. This increase is even more significant when compared to the exit survey results from five years ago, where the need for more technology skills was ranked at the bottom of the list with 7% of the responses.

Technology is an issue that may become a critical one for accounting education in near future. Might it be that the use of technology in accounting practice has outpaced the teaching of technology in accounting departments? Students seems to believe that this may be the case.

The emphasis on real-world applications and job-related accounting skills is maybe not surprising considering that these students are about to graduate. There is considerable anxiety about the upcoming transition from college to the professional world, and students may not feel quite ready "to leave the nest."

The "best of the program" and the "needs for program improvement"

There were two other questions on the exit survey that provide useful insights in this review of the Department of Accounting. Question 2 of the survey asked: "What was the best thing about the accounting program?" Question 9 asked: "What suggestions do you have to help improve the undergraduate accounting program for future students?" We will end this report by discussing the student responses to these two questions.

When asked "what was the best thing about the accounting program," there were 57 responses, which are summarized below:

- a) Great professors (42%).
- b) Net working with peers (and faculty) (21%). Students particularly enjoyed going through the program as a cohort. They bonded with their peers, and provided mutual help and support.
- c) Job prospects (16%). The job prospects of accounting graduates appealed to many students.

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- d) Internship opportunities (11%) Student appreciated both the availability of internships, as well as the Department's efforts to make it easier to schedule internships without having to extend their program by an extra semester.
- e) Bet Alpha Psi (5%).

No other issues received more than a single comment.

Finally, when asked for suggestions to help improve the undergraduate accounting program, there were many suggestions but relatively few clusters of agreement. Following are the suggestions that received multiple mentions. The percentages are based on a total of 35 responses.

- a) Teach more Excel and accounting software used in practice (27%). The comments equally split between Excel and "other accounting software."
- b) Improve accounting course offerings (17%). Comments included having more upper division courses taught by accounting faculty, having more professors teaching the same course, and having more guest speakers.
- c) Explore ways to offer the Auditing and Assurance Services course before the internship (14%). Students commented that it would have been very helpful if they had taken that course before their internships.
- d) Provide tutoring for upper division accounting courses (9%).
- e) Use more interactive teaching methods (reduce the amount of lecturing) (6%).
- f) Provide information about the MAcc and iMac programs earlier in the program (6%)

No other issues received more than a single comment.

In summary, the exit survey results provide the students' perspective on the status of the accounting program. Many of the survey findings support the outcomes of the assessment program. Most of the program learning goals are explicitly mentioned by the students as areas where they have made significant improvements. The survey findings also provide a source of ideas for future program improvements. In particular, the clear call for more technology is worth thorough consideration in coming years.

MASTER OF ACCOUNTING ASSURANCE OF LEARNING REPORT

Spring 2016

I. PROGRAM DESCRIPTION, ADMINISTRATION, AND LEARNING GOALS

Program Description

The Walton MACC is a 30-hour program designed to be completed in one year. Depending upon their backgrounds and prior coursework, students typically begin the program in the Fall semester and complete the degree in the following May. The Integrated Master of Accountancy (IMACC) path connects the undergraduate experience with the graduate experience. Students apply in the Spring Semester of their Junior year and begin the IMACC curriculum path in the Senior year followed by a graduate year. Those students then receive both their BSBA and MACC degrees at the end of their coursework. Depending upon a student's coursework progression, a typical program would include the following:

Fall Semester –15 credit hours

- Auditing Standards: ACCT 5953 (Required)
- Advanced Taxation: ACCT 5873 (Required)
- Graduate Business Elective (Approved) - 3-9 hours
- Graduate Accounting Electives - 3-9 hours

Spring Semester – 15 credit hours

- Advanced Financial Accounting: ACCT 5413 (Required)
- Fraud Prevention and Detection: ACCT 5433 (Required)
- Graduate Business Electives (Approved) - 3-9 hours
- Graduate Accounting Electives - 3-9 hours

Students may choose from concentrations in Tax, Audit or Industry. Students are also encouraged to include a professional internship experience for graduate credit (typically in the Spring or Summer Semester of the Senior year), as well as elective study abroad experiences.

Administration

The MACC degree and IMACC path is administered and monitored by the Department's MACC Director and Graduate Faculty members. Administrative support is provided by the College's Graduate School of Business, which aids in the planning of various events, student recruitment, enrollment and degree tracking. The MACC Director is also assisted by an IMACC Admissions Advisor, who also currently serves as the Assistant Department Head. The program is also subject to the governance by the College's Masters Committee and University Graduate School.

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Learning Goals

The MACC Program learning goals derive from the Accounting Departments objectives and are informed by the learning goals of the College. The learning goals for the MACC program expand on and emphasize certain aspects of the College's learning goals.

In the current learning cycle the MACC Program adopted 5 over-arching Learning Goals:

COMMUNICATION (College Goal Category)

Graduates will be able to communicate effectively in professional situations.

CRITICAL THINKING/PROBLEM SOLVING (College Goal Category)

Graduates will make and develop support for accounting decisions based on a systematic and objective consideration of the problems, the issues, and the relative merits of feasible alternatives.

TECHNICAL COMPETENCE (Discipline Knowledge) (College Goal Category)

Graduates will demonstrate competence in and ability to apply broad accounting knowledge (financial, tax, audit, managerial) as expected of a professional accountant.

ETHICS AND PROFESSIONALISM (Program Specific Goal Category)

Graduates will demonstrate understanding of the professional responsibilities and ethical standards of the accounting profession.

RESEARCH (Program Specific Goal Category)

Graduates will be able to assess and apply appropriate standards, regulations, or other professional guidance to address multifaceted accounting problems.

The following discussion is organized as follows. Section II provides a summary of the assurance of learning measurement process. Section III summarizes the analysis of results. Section IV discusses recommendations and action steps. This report also includes three appendices: A) Source Data Extracts, B) Original Assessment Plan, and C) Measurement Rubrics.

II. DESCRIPTION OF MEASUREMENT ACTIVITY AND COLLECTION PROCESS

During the learning cycle for 2011-2016, the MACC program conducted assurance of learning analysis of the Communication, Critical Thinking/Problem Solving, Technical Competence, Ethics and Professionalism, and Research learning goals. Measures for the current CIR cycle of were postponed until 2013 and 2014 due to changes in the curriculum and to promote greater consistency with the College's overall methods for AOL. In some cases, earlier measurements were taken, but not discussed due to lack of comparability (in no case did the earlier measurements suggest significant deficiencies in learning goal performance). The following report describes and summarizes the activities associated with these measurements, analysis of the evidence provided through direct measures, and initial recommendations for consideration by the Accounting faculty. For each learning goal various measures of student artifacts were evaluated across the relevant time period. A minimum of 30 student artifacts were targeted for each measurement.

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Oral Communication

Formal evaluation of Oral Communication was performed in ACCT 5953, during case project presentations conducted Fall Semester 2014 and 2015. Students presented in groups, however the measures are of individual student contribution in the discussions and presentation. Individual students were randomly selected from the presentation groups and evaluated one at a time using the Oral Communication Rubric.

Written Communication

Formal evaluation of Written Communication was performed in ACCT 5953 during Fall Semester 2014 and Fall Semester 2015, as measured by student responses to an assigned case analysis. The case analysis was assigned at the individual level. Evaluation of student artifacts was performed ratings against the WCOB Written Communication Rubric.

Critical Thinking/Problem Solving

Formal evaluation of Critical Thinking and Problem Solving was performed in ACCT 5413 Advanced Financial Accounting during Spring Semester 2013 and 2015, as measured by student responses to Final Exam essay questions related to case/situational analyses. Rating of students' critical thinking and problem solving processes exhibited were conducted by the Instructor based upon the components of the assign exam problems. The original assessment plan also included measurements in ACCT 5873 Advanced Taxation. However, those measurements were postponed pending changes in our Tax Curriculum. This is also addressed in our action items discussion.

Technical Competence

Formal evaluation of Technical Competence was performed in ACCT 5413 Advanced Financial Accounting during Spring Semester 2013 and 2015, as measured by composite performance in the respective courses. Plans also included indirect measures of student admission requirements and CPA Exam Performance. The original assessment plan also included measurements in ACCT 5873 Advanced Taxation. However, those measurements were postponed pending changes in our Tax Curriculum. This is also addressed in our action items discussion.

Ethic and Professionalism Awareness

Formal evaluation of Ethical Awareness was performed in ACCT 5953, Auditing Standards, as measured by responses to Exam questions related to specific elements of the accounting profession's ethical code of conduct and professional requirements as set by accounting standard regulators. Rating of student artifacts was conducted by the course faculty member. Indirect measurement of student involvement and membership in professional organizations were also observed.

Professional Research

Formal evaluation of Professional Accounting Research skills was performed in ACCT 5953, as measured by student responses to an assigned case analysis. The case analysis was assigned at the individual level. Evaluation of student artifacts was performed against the Accounting Department's Professional Research Rubric. The original assessment plan also included measurements in ACCT 5873 Advanced Taxation. However, those measurements were postponed pending changes in our Tax Curriculum. This is also addressed in our action items discussion.

III. ANALYSIS OF LEARNING EVIDENCE

Appendix A contains source data extracts related to the analyses and comparisons of measurements for the goal/objective. The narratives that follow are summaries meant to highlight major findings evidenced in the data. Note: each of the analyses below are based on a desired standard of measure of *at least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.*

Oral Communication

No deficiencies in learning were observed in the evidence, based on the current desired standard of measure. At least 90% of students achieved the desired level for all criterion. However, it was noted that additional practice and opportunities for professional development experiences would benefit the students. This is also discussed in the action items section. The weakest areas were related to *“Delivery”* and *“Central Message.”* Shortcomings in this area primarily relate to the comfort level of the speaker. Both of these skill traits should improve with more practice and guidance.

Written Communication

The *Genre Development* criterion area was the weakest link as this represents experience with certain professional settings. Students appeared to gravitate toward a more basic academic report assignment, as opposed to writing to instruct a professional recipient of the report. Additional exposure to professional writing examples would likely benefit the students. *Grammar and Usage* conventions was the next weakest criterion level, although the students met the basic achievement goals. The remaining criterion met the standard of measure.

Technical Competence

Students were primarily assessed based upon their exposure to the highly technical nature of Advanced Financial Accounting which also serves as the last course in the MACC Degree. Students are expected to complete this course with a B or better, although a C could possibly allow them to graduate. Greater than 95% of the students successfully met this expectation.

The MACC and IMACC program continue to admit students based upon a select admission process (including GPA and GMAT levels). However, anecdotal observations suggest that greater variation in both measures is increasing due to more students being admitted at the IMACC level. Anecdotally we are also observing an increase in higher profile employment opportunities across student groups. This raises the attractiveness of the MACC program to students who are seeking 150 hours, while also increasing the temptation for higher performing students (such as early double majors) to not engage in the MACC program.

CPA Exam pass rates appear to be lagging current objectives. Although the University leads other programs in the state, the MACC program appears to lag those of other peer MACC programs. Additional discussion and potential actions steps are provided in the next section.

Critical Thinking/Problem Solving

No deficiencies in learning were observed in the evidence, based on the current desired standard of measure. At least 90% of students achieved the desired level for all criterion. This result was associated with a relatively specific examination scenario. Although not explicitly measured, anecdotal outcomes

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suggest that future assessments may also wish to consider measurement in the Advanced Tax course (discussed further in the action steps).

Ethics and Professionalism

No material deficiencies in Ethics and Professionalism were observed. Students met the desired standard of measures for identifying ethical issues and the application of the Accounting Profession's Code of Conduct. At least 85% of students achieved the desired level for all criterion. Students showed the most variation with professional conduct related to specific independence scenarios. However, this area also represents the greatest area of nuance and detailed guidance provided by the AICPA ethics requirements. With respect to Learning Objective 2 and the need to value obligations to engage in professional development and continuous learning, all of the students were members of a professional organization. We have also observed greater participation by MACC students in the BAP Officer group. This should be a crucial step to developing a stronger culture of professional identity. Additional discussion is provided in the Action Steps items.

Professional Research

In general, students met the minimum expectations of professional research skill. Within the Professional Research skill rubric, "*Appropriate or Reasonable Position Proposed*" reflected the greatest amount of variation. This is likely due to the ambiguous nature of the business cases studied. While students generally incorporated relevant facts and issues into their solution, they struggled at times to weight the issues appropriately, which led to logical, but incomplete solutions. The remaining criterion met the standard of measure. At least 88% of students achieved the desired level for the remaining criterion. We were not able to explicitly measure Learning Objective 2 as it relates Tax Research due to (Positive) changes in the Tax Curriculum. Action Steps for this are a discussed further in the next section.

IV. RECOMMENDATIONS AND ACTION STEPS

The MACC Program is meeting its objectives of providing high quality education, but distinct areas of improvement are recommended for consideration.

General Measurement Activities

Overall, greater variation in course participation and raters should be incorporated for future AOL activities. Prior limited AOL measurement was partially due to faculty turnover, curriculum revisions, and additional pressures placed upon the MACC Director role.

Oral Communication

Although no systematic deficiencies were observed additional practice and opportunities for professional develop experiences would benefit the students. The MACC Program could consider partnering with local accounting firms or organizations to allow for training or presentations on professional oral communications. Dedicated stand-alone sessions within segments of the required accounting courses could be considered. The University also has access to additional on-line references such as Lynda.com that could be utilized. Instructional resources from the Global Campus professional development programs could also be considered. Additional opportunities to develop speaker comfort levels could be considered.

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Written Communication

Within the written communication rubric, primary concerns included the areas of the *Genre Development* and *Content Development*. Again this is partially a result of lack of experience with professional writing scenarios. Although more examples of professional memos and writing scenarios have been incorporated into the Auditing Standards course, additional input from local professional alumni could also potentially provide instructional support. Given the pressure on the accounting faculty and courses to emphasize highest quality of instruction related to the technical content of the courses subject matter, it is recommended that the program carefully select sessions to cover writing elements. This could also include additional leveraging of resources provided by the writing center and local employer resources, in order to offset the demands placed upon the accounting faculty.

Technical Competence

General performance in the required accounting courses are meeting achieved levels of technical competence. However, as mentioned earlier, anecdotal observations suggest that greater variation in student technical performance is increasing with the surge in IMACC interest and early internship opportunities.

Technical Competence in Taxation has been a challenge to measure. However, this is primarily the result of the significant improvement changes in the Tax Curriculum (New courses and Faculty Turnover). Once the undergraduate tax curriculum has reached full progression among the undergraduate student population, technical tax competence measure should be incorporated into the MACC program.

As noted, 12-Month CPA Exam pass rates appear to lag goals and peer schools. The lag is potentially due to the timing of formal review preparation and when MACC students pursue/qualify for certain CPA Exam parts (dependent on individual State Board Requirements). The incorporation or encouragement of formal CPA review activities continues to be a challenge. The program should consider reviewing best practices of other programs that either incorporate review activities or promote a culture of CPA preparation.

To improve the monitoring of CPA Exam pass rates among the students, additional tracking of MACC students should be incorporated by the Department. This will required additional and formal assistance given to the MACC Director in coordination with the Department Chair. Clearer baselines will aid in subsequent evaluations. Conversations concerning additional coordination with the Arkansas State Board of Accountancy should also be engaged. This might enable students to pursue certain CPA exam parts at strategic moments.

Critical Thinking/Problem Solving

Based upon the inherent analytical nature of accounting students, no distinct deficiencies in learning were observed. *However, increases in technical competence will likely bolster critical thinking and problem solving performance among students.*

The MACC program should also consider ways to incorporate training on structured problem solving methodologies. Similar to the communication recommendations, the MACC program could look to outside sources of assistance in this area. This would also increase the program ability to employ distinct AOL rubrics as they related to critical thinking / problem solving skills.

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It is noted that the MACC program has incorporated additional case material / problems within its required courses. This practice should continue, despite the discomfort that this can present to students. However, additional emphasis/communication of the distinct learning objectives related to the cases/problems should be considered. Future AOL activities should also be incorporated into the Tax courses.

Ethics and Professionalism

No distinct deficiencies were noted. However, as the MACC curriculum evolves, distinct coverage of professional rules of conduct should be identified. Although Ethical decision theories are discussed in the honors colloquium, it is unclear how these topics would be incorporated into required courses moving forward (particularly given changes in faculty). The MACC program should also consider how explicit courses or embedded coursework would meet the Texas CPA Ethics Requirements moving forward. Additional coordination or conversations between the Department and the Texas State Board of Accountancy would be beneficial.

Encouragement of MACC student involvement in student groups such as BAP and NABA should continue. This will reinforce the importance of a commitment to professional development and continuous learning. Emphasis on mentorship programs and Officer involvement should also be reinforced. Leverage the Accounting Department's Advisory Board and their Leadership fund should be utilized. Opportunities for interaction with local professional organizations such as IIA or NABA professional chapter should be reinforced.

Professional Research

No distinct shortcomings were noted. However, AOL measurement in with respect to Tax Research skills is needed. As with technical competence, measurement in this area was not feasible in the current learning cycle given the ongoing changes in student experiences within the tax curriculum. The MACC curriculum may wish to consider stand-alone Tax Research course or embedded distinct tax research skills within the current tax courses.

General Observations

The MACC/IMACC programs have seen unprecedented growth in the past 10 years. This is partially attributable to the growth at the University level, but even more so to the efforts of the Department to attract students and raise the profile of the MACC program among students and recruiters. The program has also experienced limited faculty resources, faculty turnover, and significant curriculum changes. Although all of these changes have yielded positive outcomes, it has also come at the expense of consistent unifying objectives for the MACC program. In general, it is recommended that the MACC program, in coordination with its AOL activities, re-address its stated objectives and alignment with the Department's Mission and Vision. This will distinctly aid in the future curriculum decisions and the cultivation and allocation of future resources. This would also support the development of distinct concentrations in the MACC program.

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APPENDIX A – ASSESSMENT MEASUREMENTS

ORAL COMMUNICATION - Fall 2015

n=30	<i>Mean</i>	% ≥ 2.0
Organization	2.9	100
Language	3.0	100
Delivery	1.8	83
Visual Design	2.1	90
Supporting Material	2.0	97
Central Message	2.0	87
<i>Overall Rubric</i>	2.3	

ORAL COMMUNICATION – Fall 2014

n=30	<i>Mean</i>	% ≥ 2.0
Organization	3.0	100
Language	3.0	100
Delivery	1.9	83
Visual Design	2.1	87
Supporting Material	2.1	97
Central Message	1.9	83
<i>Overall Rubric</i>	2.3	

WRITTEN COMMUNICATION – Fall 2015

n=30	<i>Mean</i>	% ≥ 2.0
Audience, Purpose, & Context	2.0	100
Content Development	1.9	83
Genre Development	1.9	87
Grammar and Usage	2.0	87
Punctuation and Syntax	2.5	97
Sources and Evidence	2.1	97
<i>Overall Rubric</i>	2.1	

WRITTEN COMMUNICATION – Fall 2014

n=30	<i>Mean</i>	% ≥ 2.0
Audience, Purpose, & Context	2.0	100
Content Development	2.0	90
Genre Development	1.9	83
Grammar and Usage	1.9	83
Punctuation and Syntax	2.6	97
Sources and Evidence	2.0	93
<i>Overall Rubric</i>	2.1	

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RESEARCH - Fall 2015

n=30	Mean	% \geq 2.0
Identifies Business Decision	2.8	100
Identifies Relevant Facts	2.7	87
Identifies Relevant Standards	2.7	93
Cites Standards	2.4	90
Applies Standards	2.1	93
Reasonable Position Proposed	2.8	93
<i>Overall Rubric</i>	2.6	

RESEARCH - Fall 2013

n=30	Mean	% \geq 2.0
Identifies Business Decision	2.8	100
Identifies Relevant Facts	2.7	83
Identifies Relevant Standards	2.6	93
Cites Standards	2.2	83
Applies Standards	2.0	87
Reasonable Position Proposed	2.7	90
<i>Overall Rubric</i>	2.5	

CRITICAL THINKING/PROBLEM SOLVING – 2013

Learning Objective	Exam Example	Met Min Expectations
Objective 1	Verify that the student performs calculations and evaluate if they fully answer the problem	92.3%
Objective 2 (1st Assessment)	Evaluate if student uses correct information to calculate settlement in U.S. dollars	92.1%
Objective 3	Evaluate whether student considers the implications/consequences of choosing different currency	94.1%
Objective 2 (2nd Assessment)	Evaluate whether student strategically considers options, including hedging, and gives strong explanation	93.6%

CRITICAL THINKING/PROBLEM SOLVING – 2015

Learning Objective	Exam Example	Met Min Expectations
Objective 1	Verify that the student performs calculations and evaluate if they fully answer the problem	94.2%
Objective 2 (1st Assessment)	Evaluate if student uses correct information to calculate settlement in U.S. dollars	90.4%
Objective 3	Evaluate whether student considers the implications/consequences of choosing different currency	92.3%
Objective 2 (2nd Assessment)	Evaluate whether student strategically considers options, including hedging, and gives strong explanation	90.2%

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ETHICS and PROFESSIONALISM - 2015

	<i>Mean Score</i>	<i>% >= 80%</i>	<i>% Members</i>
Composite Score on Ethics / Conduct Requirements	.86	.90	
Membership in Professional Organization			100

ETHICS and PROFESSIONALISM - 2013

	<i>Mean Score</i>	<i>% >= 80%</i>	<i>% Members</i>
Composite Score on Ethics / Conduct Requirements	.86	.90	
Membership in Professional Organization			100

TECHNICAL COMPETENCE - 2015

	<i>% > C</i>	<i>% Pass</i>	<i>Mean Score</i>
ACCT 5413 Performance	98.1		
CPA Exam Performance		67.5% *	
Average GMAT			543

*Advanced Degrees – Testing Events within 12 Months of Graduation.

TECHNICAL COMPETENCE - 2013

	<i>% > C</i>	<i>% Pass</i>	<i>Mean Score</i>
ACCT 5413 Performance	93.2		
CPA Exam Performance		64.2%	
Average GMAT			568

*Advanced Degrees – First Time Testing Events.

APPENDIX B – ASSESSMENT PLAN FOR LEARNING CYCLE 2016

Sam M. Walton College of Business Master of Accounting

I. PROGRAM GOALS AND LEARNING OBJECTIVES

COMMUNICATION (College Goal Category)

Learning Goal: Graduates of the MAcc program at the Sam M. Walton College of Business will be able to communicate effectively in professional situations.

Learning Objective 1 (Oral Communication): Students will be able to deliver professional quality presentations.

Learning Objective 2 (Written Communication): Students will prepare business documents or constructed responses for a professional accounting audience.

CRITICAL THINKING/PROBLEM SOLVING (College Goal Category)

Learning Goal: Graduates of the MAcc program at the Sam M. Walton College of Business will make and develop support for accounting decisions based on a systematic and objective consideration of the problems, the issues, and the relative merits of feasible alternatives.

Learning Objective 1: Students will demonstrate critical thinking and strategic problem solving skills through systematic and objective consideration of business related problems and evidence.

Learning Objective 2: Students will identify relevant information and support for an appropriate conclusion or recommendation.

Learning Objective 3: Students will employ appropriate quantitative and model-building techniques to test solutions and explore the likelihood of alternative scenarios.

TECHNICAL COMPETENCE (Discipline Knowledge) (College Goal Category)

Learning Goal: Graduates of the MAcc program at the Sam M. Walton College of Business will demonstrate competence in and ability to apply broad accounting knowledge (financial, tax, audit, managerial) as expected of a professional accountant.

Learning Objective 1: Students will demonstrate the ability to effectively apply fundamental business knowledge to analyze accounting problems.

Learning Objective 2: Students will excel in the pursuit of post-graduate professional certification.

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ETHICS AND PROFESSIONALISM (Program Specific Goal Category)

Learning Goal: Graduates of the MAcc program at the Sam M. Walton College of Business will demonstrate understanding of the professional responsibilities and ethical standards of the accounting profession.

Learning Objective 1: Students will be able to recognize ethical problems and apply appropriate guidelines, regulations, and codes of conduct to promote professional integrity.

Learning Objective 2: Students will recognize the professional obligation to engage in professional development and continuous learning.

RESEARCH (Program Specific Goal Category)

Learning Goal: Graduates of the MAcc program at the Sam M. Walton College of Business will be able to assess and apply appropriate standards, regulations, or other professional guidance to address multifaceted accounting problems.

Learning Objective 1: Students will support a financial audit position based upon professional guidance/requirements applicable to financial reporting, as well as guidance related to the conduct of audit engagements.

Learning Objective 2: Students will support a Tax position based upon both strategic business practices and professional requirements applicable to financial transactions and Federal Tax.

II. ASSESSMENT PROCESS FOR LEARNING OUTCOMES

The Sam M. Walton College of Business' specialized accreditation through the Association to Advance Collegiate Schools of Business (AACSB) outlines the standards of Assurance of Learning (AOL) in a 5-year cycle. During each cycle, the assessment is to be carried out in a systematic and ongoing basis. Each learning objective should be measured *at least* twice during a given cycle. Analysis of assessment data occurs following each measurement to identify needed areas of improvement within the substance and delivery of the curricula. Learning Objectives and assessment locations are subject to revision during the cycle to provide an opportunity to improve the assessment process and/or in response to curricular changes aimed at improving the effectiveness of the MACC Program.

The following plan of assessing the program's goals and objectives is set to accomplish these requirements within the college's current cycle of 2011-2016, with AACSB Continuous Program Improvement Review occurring in 2017.

Assessment Timeline

COMMUNICATION – Learning Objective 1 (Oral):

Fall 2014 ACCT 5953 Auditing Standards, Case Analysis Response

Fall 2015 ACCT 5953 Auditing Standards, Case Analysis Response

COMMUNICATION – Learning Objective 2 (Written):

Fall 2014 ACCT 5953 Auditing Standards, Case Analysis Response

Fall 2015 ACCT 5953 Auditing Standards, Case Analysis Response

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CRITICAL THINKING / PROBLEM SOLVING – Learning Objective 1:

Spring 2013 ACCT 5413 Advanced Financial Accounting, Final Exam Response

Spring 2015 ACCT 5413 Advanced Financial Accounting, Final Exam Response

Fall 2015 ACCT 5873 Advanced Taxation, Final Exam Response

CRITICAL THINKING / PROBLEM SOLVING – Learning Objective 2:

Spring 2015 ACCT 5413 Advanced Financial Accounting, Final Exam Response

Fall 2015 ACCT 5873 Advanced Taxation, Final Exam Response

CRITICAL THINKING / PROBLEM SOLVING – Learning Objective 3:

Spring 2016 ACCT 5463 Financial Statement Analysis – Case Analysis

TECHNICAL COMPETENCE – Learning Objective 1:

Ongoing Admissions Selection Process

Spring 2015 ACCT 5413 Advanced Financial Accounting, Final Exam Response

Fall 2015 ACCT 5873 Advanced Taxation, Final Exam Response

TECHNICAL COMPETENCE – Learning Objective 2:

Ongoing CPA Exam Tracking

ETHICS AND PROFESSIONALISM – Learning Objective 1:

Fall 2014 ACCT 5953 Auditing Standards, Exam Response

Fall 2015 ACCT 5953 Auditing Standards, Exam Responses

ETHICS AND PROFESSIONALISM – Learning Objective 2:

Fall 2014 ACCT 5953 Auditing Standards, Exam Response

Fall 2015 ACCT 5953 Auditing Standards, Exam Response

RESEARCH – Learning Objective 1:

Fall 2014 ACCT 5953 Auditing Standards, Case Analysis Response

Fall 2015 ACCT 5953 Auditing Standards, Case Analysis Response

RESEARCH – Learning Objective 2:

Spring 2015 ACCT 5883 Individual Tax Planning, Case Analysis Response

Fall 2015 ACCT 5873 Advanced Taxation, Case Analysis

Means of assessment and desired level of student achievement

All assessments are conducted using a sample of student observations from the courses specified as measurement location. Standards of Measures and Rubrics are subject to revision during the cycle to provide an opportunity to improve the assessment process and/or in response to curricular changes aimed at improving the effectiveness of the MACC Program.

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In addition to the direct measures of student learning below, learning objectives and general curricular concerns are evaluated using in-direct methods via periodic faculty and student focus groups, boards, and committees.

COMMUNICATION – Learning Objective 1:

Direct evaluation of student deliverables using Walton College Written Communication rubric. Deliverables taken from course-embedded written professional memorandums.

Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.

COMMUNICATION – Learning Objective 2:

Direct evaluation of student presentation related to an accounting decision or judgment using the Walton College Oral (Formal Small Group) rubric.

Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.

CRITICAL THINKING / PROBLEM SOLVING – Learning Objective 1:

Direct evaluation of student artifacts using Walton College Critical Thinking and Problem Solving rubric.

Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.

CRITICAL THINKING / PROBLEM SOLVING – Learning Objective 2:

Direct evaluation of student artifacts using Walton College Critical Thinking and Problem Solving rubric.

Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.

CRITICAL THINKING / PROBLEM SOLVING – Learning Objective 3:

Direct evaluation of student artifacts using Quantitative Analysis Rubric.

Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.

TECHNICAL COMPETENCE – Learning Objective 1:

Ongoing Student Selection during the admission process and analysis of topical groupings of final exam questions.

Standard of Measure: At least 80% of student responses to questions in a given topic group are correct.

TECHNICAL COMPETENCE – Learning Objective 2:

Ongoing monitoring of Student CPA Exam Success.

Standard of Measure: At least 80% of students pass the CPA Exam within 12 months after graduation.

ETHICS AND PROFESSIONALISM – Learning Objective 1:

Direct evaluation of student artifacts using Accounting Department Professional Ethics rubric.

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Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.

ETHICS AND PROFESSIONALISM – Learning Objective 2:

Ongoing monitoring of Student Membership in local and national accounting organizations.

Standard of Measure: At least 80% will be actively involved or a student member of 2 or more professional organizations such as AICPA, ASCPA, BAP, or NABA.

RESEARCH – Learning Objective 1:

Direct evaluation of student artifacts using Accounting Department Professional Research rubric.

Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.

RESEARCH – Learning Objective 2:

Direct evaluation of student artifacts using Accounting Department Professional Research rubric.

Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.

Reporting of results

All objective analyses are reported in aggregate (no student or faculty identifiers) following the semester assessed. Reports are delivered to and discussed with the Department Chair, Program director and assistant director. The program director disseminates the reports for discussion with program faculty regarding curricular improvements needed.

The Dean of Walton College receives an annual report on the outcomes and curricular improvements resulting from assessment and periodic updates through committees regarding the overall status of the Assurance of Learning process.

At the end of each AACSB Continuous Program Improvement Review cycle, Assurance of Learning activities conducted and curricular management that occurred as a result of data during the cycle are comprehensively reported in the college's report to AACSB prior to peer review.

Appendix B

APPENDIX C – DIRECT EVALUATION RUBRICS

ORAL COMMUNICATION (COLLEGE GOAL CATEGORY)

Learning Objective 1 (Oral Communication): Students will be able to deliver professional quality presentations. Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.

Criterion	3 - Good	2 - Average	1 - Poor
Organization	Organizational pattern is clear and consistent	Organizational pattern is intermittent	Minimal Organizational pattern within the presentation
Language	Language choices are thoughtful and generally support the effectiveness of the presentation. Language in presentation is appropriate to audience	Language choices are mundane and commonplace and partially support the effectiveness of the presentation. Language in presentation is appropriate to audience	Language choices are unclear and minimally support the effectiveness of the presentation. Language in presentation is not appropriate to audience
Delivery	Delivery technique make the presentation interesting, but the speaker appears comfortable	Delivery technique make the presentation understandable, but the speaker appears tentative	Delivery technique detract from the understandability of the presentation, and the speaker appears uncomfortable
Visual Design	Competently incorporates the use of professionally styled visual design that provides transition, balance, readability, complimentary contrast, consistency, and appropriate animation that adequately enhances the delivery	Adequately incorporates the use of professionally styled visual design that provides transition, balance, readability, complimentary contrast, consistency, and appropriate animation but only partially supports the delivery	Incorporates visuals that do not provide transition, are not balanced, are not readable, do not complement in contrast, are not consistent, and the animation is distracting from the message. The visual design does not support the delivery of the message
Supporting material	Supporting materials make appropriate references to information or analysis that generally supports the presentation or establishes the presenter’s credibility authority on the topic	Supporting materials make appropriate references to information or analysis that significantly supports the presentation or establishes the presenter’s credibility/authority on the topic	Insufficient supporting materials make reference to information or analysis that minimally supports the presentation or establishes the presenter’s credibility/authority on the topic
Central Message	Central message is clear and consistent with the supporting material	Central message is basically understandable but is not often repeated and is not memorable	Central message can be deduced but is not explicitly stated in the presentation

Appendix B

ORAL COMMUNICATION RUBRIC – [WCOB]

Criteria Examples for Level 3 Achievement –

Organization: The organization of the presentation includes the three fundamental elements of presentation (introduction, body, and conclusion).

- | | | |
|--|---|---|
| <p>Introduction</p> <p>Body</p> <p>Conclusion</p> | <ul style="list-style-type: none">• Introduces self and presentation (if a group presentation, introduces everyone in the group)• Follows a logical order in supporting subject• Provides Support for any claims• Cues audience members of conclusion• Summarizes the main points | <ul style="list-style-type: none">• Explains the purpose and main point of presentation• Provide an advanced organizer• Illustrations are supportive and enhance and clarify the material• Transitions from one point to the next effectively• Invites questions• Provides next steps or action you want to happen |
|--|---|---|

Language: The language refers to the way in which the presenter communicates his or her thoughts using language (language that signals or moves the presentation forward and language that is memorable or connects to the audience).

- | | | |
|---|---|--|
| <p>Signaling</p> <p>Language</p> <p>Memorable</p> <p>Language</p> | <ul style="list-style-type: none">• Advance Organizers• Summarizes sections of information• Involve the audience by connecting to their concerns• Avoids inflated language | <ul style="list-style-type: none">• Transitions between points• Uses words correctly• Provides interesting facts, figures, and quotations• Refer to real people, give compelling examples, and/or connect real people to any abstract ideas |
|---|---|--|

Delivery: The delivery refers to the presenter's use of his or her body language and voice to captivate the audience. (Posture, hand and facial gestures, eye contact, and vocal expressiveness)

- | | | |
|--|---|--|
| <p>Body</p> <p>Voice</p> | <ul style="list-style-type: none">• Maintain eye contact with the audience• Does not read off of the slides or cue cards• Use natural gestures• Ask the people in the back of the room if they can hear you• Don't speak too fast, slow down for interesting points• Use a variation in pitch to avoid a monotone delivery | <ul style="list-style-type: none">• Avoid pacing, placing hands in pockets, looking down, swaying.• Don't block the screen in which you are displaying slides• Articulate words clearly and avoids repeating words and phrases• Avoid meaningless fillers such as you know, or like, or okay, right, uh,... |
|--|---|--|

Visual Design: Visual design refers to the design of the slides or poster board. Presentation Materials, such as slides or poster boards -

- | | |
|--|--|
| <ul style="list-style-type: none">• Visuals are balanced• Legible font in size, design, and color• No more than seven words per line and no more than seven lines per slide• Colors are complimentary and contrast well | <ul style="list-style-type: none">• Does not use copyrighted material without citing• Slides should present only one idea (keep the slides simple)• Are there mistakes in grammar, punctuation, or usage• Transitions professionally (avoids using unprofessional animations such as sounds, flash, or other unprofessional transitions between slides) |
|--|--|

Supporting Material: Supporting material references the illustrations that the presenter uses to support his or her claims.

- | | |
|---|---|
| <ul style="list-style-type: none">• Graphics clarify or highlight ideas or facts presented• Professionally displayed | <ul style="list-style-type: none">• Cited or derived from credible and reliable data or sources• Graphs, charts, or tables are explained during the presentation |
|---|---|

Central Message: The central message refers to the content such as claims that the presenter makes and the support used to validate his or her claims.

- | | |
|---|---|
| <ul style="list-style-type: none">• Central message is compelling and interesting• Central message supports claims | <ul style="list-style-type: none">• Information is correct and logical• Central message is clear |
|---|---|

Appendix B

WRITTEN COMMUNICATION (College Goal Category)

Learning Objective 2 (Written Communication): Students will prepare business documents or constructed responses for a professional accounting audience. Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.

Criterion	3 - Good	2 - Average	1 - Poor
Audience, Purpose, & Context	Demonstrates a thorough understanding of audience, purpose, and context that is responsive to the assigned task, focusing all elements of the work.	Demonstrates adequate consideration of audience, purpose and context of the assigned task.	Begins to show awareness of audience, purpose, and context of the assigned task (makes appropriate presuppositions about the audience.)
Content Development	Uses appropriate, relevant, and compelling content to demonstrate mastery of the subject, conveying an understanding and shaping of the whole work.	Uses appropriate, relevant, and compelling content to explore ideas within the context of the discipline and shape the whole work.	Uses appropriate and relevant content to develop and explore ideas through most of the work.
Genre Development (see <i>Genre Guide</i>)	Demonstrates a thorough understanding of the assigned form, adhering to the expected style and tone.	Demonstrates adequate understanding of the assigned form and adequately adheres to the expected style and tone.	Demonstrates a beginning understanding of the assigned form and shows beginning awareness of style and tone.
Grammar and Usage (Convention)	Demonstrates a thorough understanding of grammar and usage convention, adhering to the rules of grammar, and usage.	Demonstrates an adequate understanding of grammar and usage convention, adhering to the rules most of the time.	Demonstrates a beginning awareness of grammar and usage convention, adhering to the rules of grammar and usage on a basic level.
Punctuation and Syntax (Mechanics)	Demonstrates a thorough understanding of mechanics, practicing a variety of sentence structures and transitions.	Demonstrates an adequate understanding of mechanics, relying upon three or less types of sentences and transitions.	Demonstrates basic understanding of mechanics, demonstrating a beginning awareness of punctuation, style, and syntax.
Sources and Evidence	Demonstrates skillful use of high-quality, credible, relevant sources /evidence to develop ideas that are appropriate for the discipline and genre of the writing.	Demonstrates consistent use of credible, relevant sources/ evidence to support ideas that are situated within the discipline and genre of the writing.	Demonstrates an attempt to use credible and/or relevant sources/evidence to support ideas that are appropriate for the discipline and genre of the writing.

Appendix B

WRITTEN COMMUNICATION RUBRIC – [WCOB]

Criteria Examples for Level 3 Achievement –

Audience, Purpose, and Context: Audience, purpose, and context together form the rhetorical stance or the position the writer has in relation to the writing situation. In business writing, students must write for the correct audience member or members, and the student will achieve this connection through language and assumptions he or she will have about the audience member/members knowledge about the topic. The purpose of business writing is to inform, instruct report, relate, communicate, or persuade, and the student's language and approach will reflect the purpose.

- Student is aware of audience member/members so that his or her language is constructed correctly to connect to the audience
- Student has identified the purpose and constructs his or her language to effectively achieve the purpose (persuasive, informational, explain, entertain, etc.)
- Context refers to the situation that the student's writing will enter. Has he or she framed their document in the right context—appropriate research, readers' knowledge, basic assumptions, etc.

Content Development: Content development refers to the how the writer explores and represents the topic in relationship to the audience, purpose, and context.

- Uses appropriate, relevant, and compelling content
- Supports claims
- Follows a logical order in presenting information
- Organizes the information with an introduction, body content, and a conclusion

Genre Development: Genre development relates to the particular form based on the expectations of the users of the form (letters, proposals, etc.).

- Follows the expected form (letter, report, proposal, memo, etc.)
- Uses an appropriate tone
- Uses an appropriate style for the form

Grammar and Usage (convention): Grammar and usage are grounded in rules and are self-explanatory.

- Correct grammar (self-explanatory)
- Usage refers to spelling, correct word (homonyms), professional usage (avoids colloquialisms, slang, or other figurative language)

Punctuation and Syntax (mechanics): Punctuation and syntax are both grounded in specific rules and are self-explanatory.

- Adheres to the rules of punctuation (commas, semicolons, end punctuation, brackets, parentheses, etc.)
- Syntax refers to the arrangements of words in the sentence

Sources and Evidence: Sources and evidence refers to the sources' quality in terms of being valid and relevant and refers to the rules for citation.

- Chooses quality sources to support claims
- Follows the rules of citation either APA, MLA, Chicago, or CSE)

Appendix B

CRITICAL THINKING/PROBLEM SOLVING (College Goal Category)

Learning Goal: Graduates of the MAcc program at the Sam M. Walton College of Business will make and develop support for accounting decisions based on a systematic and objective consideration of the problems, the issues, and the relative merits of feasible alternatives.

Learning Objective 1: Students will demonstrate critical thinking and strategic problem solving skills through systematic and objective consideration of business related problems and evidence. **Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.**

Learning Objective 2: Students will identify relevant information and support for an appropriate conclusion or recommendation. **Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.**

Learning Objective 3: Students will employ appropriate quantitative and model-building techniques to test solutions and explore the likelihood of alternative scenarios. **Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.**

RUBRIC MEASURES MULTI-PART FINAL EXAM QUESTION IN ADVANCED FINANCIAL ACCOUNTING

Objective	Action	Assessment
LO 1	Evaluate if student uses correct information to calculate settlement in U.S. dollars	0: no compliance 1: partial compliance 2: full compliance
LO2	Evaluate whether student considers the implications/consequences of choosing different currency denominations	0: no compliance 1: partial compliance 2: full compliance
LO 3	Verify that the student performs calculations and evaluate if they fully answer the problem	0: no compliance 1: partial compliance 2: full compliance
LO 3	Evaluate whether student strategically considers options, including hedging, and gives strong explanation	0: no compliance 1: partial compliance 2: full compliance

Appendix B

ETHICS AND PROFESSIONALISM (Program Specific Goal Category)

Learning Goal: Graduates of the MAcc program at the Sam M. Walton College of Business will demonstrate understanding of the professional responsibilities and ethical standards of the accounting profession.

Learning Objective 1: Students will be able to recognize ethical problems and apply appropriate guidelines, regulations, and codes of conduct to promote professional integrity. Direct evaluation of student artifacts using Accounting Department Professional Ethics rubric. **Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.**

Content areas of Learning Objective 1 Covered by Exam Question in ACCT 5953- Auditing Standards

- Understands the Framework for the AICPA Code of Professional Conduct, including principles, rules, and interpretations.
- Acquire a working knowledge of the rules of conduct that apply to independence, integrity, and objectivity.
- Know the differences between the SEC's independence rules for public company auditors and AICPA standards for nonpublic entities.
- Knows the rules of conduct that apply to general standards and accounting principles, responsibilities to client and other professional responsibilities and practices.

Appendix B

RESEARCH (Program Specific Goal Category)

Learning Goal: Graduates of the MAcc program at the Sam M. Walton College of Business will be able to assess and apply appropriate standards, regulations, or other professional guidance to address multifaceted accounting problems.

Learning Objective 1: Students will support a financial audit position based upon professional guidance/requirements applicable to financial reporting, as well as guidance related to the conduct of audit engagements. **Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.**

Learning Objective 2: Students will support a Tax position based upon both strategic business practices and professional requirements applicable to financial transactions and Federal Tax. **Standard of Measure: At least 80% of evaluations achieve a minimum level of 2 on the rubric for each criterion.**

The Professional Research Rubric is designed to assess the student's ability to incorporate relevant professional guidance and standards to a distinct business problem or issue. The Rubric reflects that some professional accounting scenarios do not result in exact solutions, but could elicit a range of professional judgments or outcomes.

<See Rubric on Following Page>

Appendix B

Professional Research Rubric – [ACCOUNTING]

<i>Criterion</i>	3 - Good	2 - Average	1 - Poor
Identifies Relevant Business Decision.	Effectively defines scope of business problem or question completely.	Defines scope of research or business problem, but parts are missing or scope is too broad.	Has difficulty defining the scope of business problem. Subsequent analysis does not address key problem.
Establishes Relevant Business Facts	All relevant facts identified and incorporated into the case. Effectively ignores irrelevant facts.	Identifies and incorporates key facts but some relevant facts or issues are ignored or unexplored. Some irrelevant facts are incorporated.	Fails to identify or incorporate key facts. Subsequent analysis is superficial.
Identifies Relevant Guidance or Standards	Identifies relevant and primary professional guidance to construct complete response.	Identifies related professional guidance, but some guidance is ignored or should be considered secondary.	Fails to identify related professional guidance.
Cites Relevant Guidance consistent with Professional Norms	Cites relevant guidance in a matter consistent with professional norms, including appropriate quotes, paraphrasing, and reference specificity.	Cites guidance but uses citations that are vague or insufficient to efficiently replicate.	Guidance identified but citation not provided to support analysis.
Applies relevant components of guidance and standards into the business case.	Communicates, organizes, and synthesize relevant guidance to construct a complete and reasonable response.	Applies relevant guidance but some guidance is not completely synthesized or response does not achieve a complete response.	Communicates information, but fails to incorporate guidance appropriately (misquoted, ignored, or incorrectly paraphrased), so that intended purpose is not achieved.
Appropriate or Reasonable position proposed.	Conclusions are logical and reflect informed evaluation of the business case.	Conclusion is logical but does not reflect complete consideration of the business case.	Conclusion fails to logically support the business case.

Personnel Document
on
Evaluative Criteria and Procedures for Initial Appointments, Promotion, Tenure,
and Annual Review of Faculty
Department of Accounting
Walton College of Business
University of Arkansas

This document governs the Department of Accounting in the selection, retention, promotion, granting of tenure to, and evaluation of faculty, effective November 2, 2012. It has been approved by the Department of Accounting, the Dean, the Provost, the Chancellor, and the President of the University of Arkansas, as indicated by the signatures below.

These policies are required to be consistent with the policies of the university and the Walton College as set forth in:





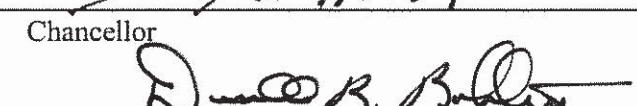
Board of Trustees policy 405.1 and in three campus policy statements: (1) Evaluative Criteria, Procedures and General Standards for Initial Appointment, Successive Appointments, Promotion and Tenure, (2) University Professorships, and (3) Distinguished Professorships; and

The Walton College Personnel Document

In case of conflict, the board policy, the campus policy, the college policy, and the department policy shall have authority in that order. Copies of the board and campus policies are available on the Provost's web site <http://uark.edu/admin/vcacey/>. The Walton College Personnel Document is available through the Walton College Dean's Office.

It is the policy of the University of Arkansas, Fayetteville to provide equal employment opportunity to all qualified persons; to prohibit discrimination against any employee or applicant for employment because of race, color, religion, sex, age, national origin, sexual orientation, marital or parental status, veteran's status, or disability, and to promote the full realization of equal employment opportunity through a positive, continuing program of affirmative action.

APPROVALS

Department Chair		8/11/14 Date
Dean		9/5/14 Date
Provost		9/10/14 Date
Chancellor		9/11/14 Date
President		8/19/15 Date

I. INITIAL APPOINTMENTS AND PROCEDURES FOR PROMOTION AND TENURE

The department standards for initial appointment to all ranks, promotion to all ranks, and tenure are the same as those enumerated in the Walton College of Business Personnel Document. The procedures to be followed for initial appointments and promotions are also those enumerated in the Walton College Personnel Document, except for the following cases which are not specified in the Walton College document:

A. Non-tenure track appointments

In the case of full-time visiting positions at the rank of Visiting Assistant Professor or higher, the department will follow the procedures specified in the Walton College Personnel Document for the initial appointment of tenure-track appointments. In the cases of less than full time non-tenure track appointments, such as adjuncts, the Department Chair will make recommendations for appointment to the dean of the college after appropriate consultation with departmental faculty and review of the prospective faculty member's credentials and documentation.

B. Establishment of Department Promotion and Tenure Committee

The Department Promotion and Tenure Committee will be formed in a manner consistent with the Walton College Personnel Document. The Department uses the following procedures to implement the College policy for promotion and tenure cases:

The Department Promotion and Tenure Committee will elect its own chair. As specified in the Walton College personnel document, this Committee will prepare a written recommend or not recommend position on candidates for promotion and tenure with justification. A Peer Review Group consisting of three (or four, see below) members will provide input to the Department Promotion and Tenure Committee. The department chair may not serve on the Committee or the Peer Review Group. Peer Review Group members will be chosen as follows:

(1) One member will be the Department's representative on the College Promotion and Tenure Committee (an elected position). Qualifications for this position are tenure, full professor status, and graduate category one status. This person will chair the Peer Review Group.

(2) The second member will be appointed for one year by the Department Chair. Qualifications for this position are tenure and graduate category one status. This individual should be active in activities that are relevant to promotion and tenure.

(3) The third member will be elected for one year by all tenured and tenure-track faculty (other than the Department Chair) in the Department of Accounting. Qualification for this position is graduate category one or two status. This individual should be active in activities that are relevant to promotion and tenure. The Department Chair shall conduct the election at the start of the Fall term.

(4) For promotion and/or tenure decisions relating to business law faculty, a fourth member will be elected to the Peer Review Group by the tenured and tenure-track business law faculty (other than the Department Chair). The Department Chair shall conduct the election at the start of the Fall term.

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The Peer Review Group will review materials in the candidate's dossier to assess evidence of the significance of the candidate's research and publication record, teaching effectiveness, and service contributions. In addition to materials in the dossier, the Peer Review Group may, at its discretion, review the course materials, and/or send a member of the Peer Review Group to observe the candidate teaching in the classroom at a time and date agreed to by the candidate.

The Department's Promotion and Tenure Committee will evaluate the candidate's dossier and extramural letters, as well as evaluate input from the Peer Review Group before making a recommendation for or against the promotion and/or tenure of each applicant.

II. ANNUAL EVALUATION PROCEDURES AND CRITERIA

The department's annual evaluation procedures and criteria are used to make annual faculty performance evaluations. These criteria and procedures reflect the mission of the department, as well as several underlying principles.

First, the evaluation procedures of the department must be consistent with the mission and goals of the Walton College of Business and should be designed to facilitate the attainment of those goals. Second, within the context of university policies governing faculty service, individual faculty members may fill distinct roles within the department in working toward departmental goal attainment; application of performance criteria should appropriately reflect those distinct roles. Third, because research activities entail long cycle times, the performance progress of faculty in regards to research should be viewed within a time frame that is longer than a single year. Finally, while performance criteria and measures should be specified as clearly as possible, the department recognizes that a significant amount of professional judgment will always be necessary in applying such criteria and measures to individual faculty performance, including the professional judgment of the department chairperson and the Peer Review Committee (PRC) in making annual evaluations.

The evaluation process provides a structure for differentiating among levels of faculty performance on each of the three areas of teaching, research, and service. The evaluation scales are in the form of behaviorally anchored rating scales. Within the three performance areas, anchor statements describe a general profile of the type of faculty member who characterizes each of the five levels of performance. Following the anchor statements are examples of activities and products that the department expects to observe at each of these levels. These examples are offered to guide the department chair and the Peer Review Committee in their discussions regarding the performance of individual faculty members. In their deliberations, the department chair and the PRC will consider the overall contribution of the faculty member in each area of performance and will thus exercise their professional judgment in making evaluations. Again, the following lists of criteria and examples are meant to serve as important guidelines for evaluation, and not as a rigid counting system that obviates the need for professional judgment.

A. Criteria for Evaluation of Teaching

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Although teaching is perhaps the most important activity that faculty members perform, evaluating it validly is an extremely complex and difficult undertaking. The evaluation of teaching is complicated by the variety of demands, activities, and objectives characterizing courses on different topics and at different levels. The objectives of a doctoral seminar, for example, are very different from those of an introductory undergraduate course in Accounting. Moreover, the kinds of teaching and testing activities that might be considered appropriate for the undergraduate course are apt to be very different from those considered most useful in the doctoral seminar. Accordingly, different evaluation criteria must be applied to the evaluation of teaching for faculty members who teach in different areas and at different levels. Two faculty members might both be judged to be excellent teachers even though they are evaluated on criteria weighted very differently, although the evaluation of teaching shares certain core functions, such as the quality of instruction and student learning, the innovativeness of teaching methodologies developed and employed, and the dissemination of teaching knowledge. In the end, professional judgment must be used to evaluate the overall contribution a faculty member makes to the department's teaching mission. This document should serve to reduce ambiguity about what criteria are valued by the department and what activities will be observed in the evaluation of teaching effectiveness.

The Department of Accounting teaching evaluation process is grounded in several constructs that are important to scholarship with regard to teaching, including quality (e.g., the level of conceptual learning by students), innovation of course content and pedagogy, and the dissemination of teaching related knowledge. Department faculty rely on three principles in assessing teaching. First, multiple criteria apply to the measurement of teaching performance. Some of these criteria reflect classroom behaviors, some reflect preparation of materials, and others reflect contributions to broader teaching effectiveness. Performance in multiple areas is necessary for the highest performance levels, but student learning should be primary throughout. Second, there are different sources of data that are appropriate for different criteria. For example, students might be the most useful source of data for measuring classroom behaviors, whereas syllabi and other written teaching materials provide more useful data for the evaluation of course content and the extent to which course assignments and exams are consistent with the course objectives. To the extent feasible, multiple measures should be used in evaluations of each performance criteria. Third, teaching effectiveness criteria can be weighted differently for different courses. The weighting of these criteria should be decided on by the Accounting Department and should reflect departmental curriculum goals.

Calculation of Student Evaluation Scores

All faculty members must distribute instructor and course evaluation forms, consistent with University policy. Calculation of student evaluation scores will occur as recommended by University policy and will be reported on the faculty member's annual progress report.

Levels and Expectations for the Evaluation of Teaching

Level 5: Unsatisfactory

The faculty member at this level is not meeting the minimum expectations of a faculty member as expressed in Level 4.

Level 4: Acceptable

Performance at Level 4 indicates that the faculty member is performing those basic requirements of teaching that are the minimum deemed acceptable for any faculty member. Such duties include performing the necessary administrative requirements for learning to occur, as well as interacting with students in a responsible and ethical manner. Evidence of acceptable teaching quality is also necessary. Achieving this level requires **all** of the following (or similar) activities:

Evidence of Teaching Quality at Level 4

- Acceptable student evaluations, as determined by the Department Performance Review Committee and subject to the Teaching Performance Targets specified in this document
- Having no substantiated complaints concerning unethical behavior, such as sexual harassment or discrimination (i.e., behavior consistent with the Campus Council guidelines on discrimination)
- Treating students with respect
- Meeting classes regularly and arranging for coverage in cases of unavoidable absence
- Keeping punctual office hours
- Providing students at the start of each course with a syllabus including all information specified in the Walton College guidelines
- Ensuring that actual class progress covers all major components shown on the syllabus
- Producing grade distributions that are reasonable given departmental averages for courses at that level

Level 3: Good

Performance at Level 3 indicates that the faculty member is meeting basic teaching expectations and is making efforts to continuously improve. In addition, performance at Level 3 is characterized by content and pedagogy that is current. Level 3 performers may also disseminate knowledge of teaching methods to audiences within the department, the Walton College, or other audiences by way of presentations within the department or college, or through non-refereed outlets. Finally, teaching load or number of students may also be a consideration. The following examples are indicative of this level of performance. Achieving this level requires **three** of the following (or similar) activities:

Evidence of Teaching Quality at Level 3

- Good student evaluations when factoring in considerations such as class size, course level, whether the course is required or elective, grade distribution, etc. and subject to the Teaching Performance Targets specified in this document
- Pedagogical methods well matched to course level and goals
- Course activities include active learning components
- Assignments and course activities that reflect current practice
- Development of new hand-outs or other learning materials made available to students
- Internal teaching grants
- Presentations related to teaching to department/college colleagues (such as in brown bags)
- Non-refereed teaching publications (such as in a newsletter)

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- Serving as the coordinator of a multi-section course
- Teaching exceptionally large courses
- Using peer assistance by external parties (e.g., Teaching and Learning Center) to improve teaching
- Serving on one or more doctoral committees

Level 2: Very Good

In order for the faculty member to be evaluated as Level 2, he or she must perform the same functions as Level 3, but at an elevated level. Thus, performance at Level 2 includes teaching quality that is better than average, and/or dissemination of teaching knowledge to a wider audience. Finally, teaching load or number of students may also be a consideration. Below are activities and outcomes that could serve as evidence for such levels of performance. Achievement of **two** of the following (or similar) activities is indicative of Level 2 performance.

Evidence of Teaching Quality at Level 2

- Teaching awards from student organizations
- Very good student evaluations of teaching, when factoring in considerations such as class size and level, whether the course is required or elective, grade distribution, etc. and subject to the Teaching Performance Targets specified in this document
- Use of cutting edge content as evidenced by quality of readings and assignments.
- Active participation at university or national teaching seminars and conferences
- Supervision of student projects with outside organizations
- Carrying an additional teaching load such as directed readings, undergraduate honors thesis supervision, and independent studies (e.g. doctoral student summer paper advisor, etc.)
- Creation of a new course
- Preparation of a course that the faculty member had not taught before.
- Competitive external teaching grants
- Presentations related to teaching at regional or national meetings or conferences.
- Revised edition of a textbook
- Publishing teaching cases or articles in respected refereed journals.
- Evidence of active teaching mentoring (e.g., performing peer observations of colleagues, including doctoral teaching assistants)
- Supervising a dissertation
- Teaching especially time-consuming courses, such as those requiring participation in multiple extra-class events
- Curriculum development which is used by other instructors
- Outstanding performance as a course coordinator
- Invited presentations related to teaching at other universities
- Coaching or mentoring a team for national or international competition (i.e., Deloitte Tax Competition, etc.)

Level 1: Excellent

An exceptionally high level of achievement in multiple areas related to teaching characterizes a Level 1 faculty member's performance. Someone rated at this level shows evidence of superior performance in the classroom as well as a significant leadership contribution in teaching. Such a contribution would improve the quality of teaching of the faculty member's colleagues, both in the Walton College and beyond. Level 1 performers facilitate their students' learning at the highest levels, and inspire them to learn not only materials covered in the class, but to extend that interest outside the classroom, including after graduation. Finally, teaching load or number of students may also be a consideration. In order for the faculty member to be evaluated as Level 1, he or she must perform the same functions as Level 2, but at an elevated level. The following activities and accomplishments provide evidence that the faculty member is making such a leadership contribution. Achievement of some of the following (or similar) activities is indicative of Level 1 performance.

Evidence of Teaching Quality at Level 1

- Evidence of long-term impact of faculty on students (documented by surveys or letters)
- Teaching recognition by external peers in professional or academic organizations (e.g., the American Accounting Association)
- Teaching awards from the Walton College of Business or the University of Arkansas
- Excellent student evaluations, when factoring in considerations such as class size and level, whether the course is required or elective, grade distribution, etc. and subject to the Teaching Performance Targets specified in this document
- Significant levels of external funding for teaching
- Publishing teaching cases or articles in a highly respected teaching journal
- Curriculum development which is used by other universities
- Coaching or mentoring an award-winning team for national or international competition (i.e., Deloitte Tax Competition, etc.)
- Actively creating involvement by business community in Walton College to the benefit of our students, curriculum, and programs. For example: 1) securing funding for curriculum development, 2) Securing funding for our programs, etc.
- Publications related to teaching: textbooks or casebooks, 1st edition

Required Documentation

To evaluate teaching performance properly, evaluators must consider the self-assessment of teaching activities for the calendar year and appropriate supporting documentation. A faculty member is also free to submit any other evidence of teaching performance relevant to any of the criteria enumerated above.

Evaluators will attempt to assess the quality and level of contribution of the faculty member's teaching activities, rather than base the evaluation solely on the existence of an activity. It is the responsibility of the faculty member desiring recognition for any given teaching activity to provide the appropriate documentation. No recognition can be given for activities that are not properly documented.

ACCOUNTING FACULTY SELF-ASSESSMENT OF TEACHING ACTIVITIES FOR CALENDAR YEAR

Name: _____

This year's teaching goals:
This year's key teaching accomplishments:
Next year's teaching goals:

Instructions: In the column at left, please check your self-assessment of the teaching activities you accomplished this year. In the comments column at right, please highlight significant information related to these activities and provide backup documentation where appropriate.

This year	Teaching activity	Comments
	<i>Level 4 expectations, Acceptable (need all):</i>	
	Acceptable student evaluations, as determined by the Department Performance Review Committee and subject to the Teaching Performance Targets specified in this document	
	Having no substantiated complaints concerning unethical behavior, such as sexual harassment or discrimination (i.e., behavior consistent with the Campus Council guidelines on discrimination)	
	Treating students with respect	
	Meeting classes regularly and arranging for coverage in cases of unavoidable absence	
	Keeping punctual office hours	
	Providing students at the start of each course with a syllabus including all information specified in the Walton College guidelines	
	Ensuring that actual class progress covers all major components shown on the syllabus	
	Producing grade distributions that are reasonable given departmental averages for courses at that level	
	<i>Level 3 expectations, Good (need at least 3):</i>	
	Good student evaluations when factoring in considerations such as class size, course level, whether the course is required or elective, grade distribution, etc. and subject to the Teaching	

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This year	Teaching activity	Comments
	Performance Targets specified in this document	
	Pedagogical methods well matched to course level and goals	
	Course activities include active learning components	
	Assignments and course activities that reflect current practice	
	Development of new hand-outs or other learning materials made available to students	
	Internal teaching grants	
	Presentations related to teaching to department/college colleagues (such as in brown bags)	
	Non-refereed teaching publications (such as in a newsletter)	
	Serving as the coordinator of a multi-section course	
	Teaching exceptionally large courses	
	Using peer assistance by external parties (e.g., Teaching and Learning Center) to improve teaching	
	Serving on one or more doctoral committees	
	<i>Level 2 expectations, Very Good (need at least 2):</i>	
	Teaching awards from student organizations	
	Very good student evaluations of teaching, when factoring in considerations such as class size and level, whether the course is required or elective, grade distribution, etc. and subject to the Teaching Performance Targets specified in this document. Use of cutting edge content as evidenced by quality of readings and assignments	
	Active participation at university or national teaching seminars and conferences	
	Supervision of student projects with outside organizations	
	Carrying an additional teaching load such as directed readings, undergraduate honors thesis supervision, and independent studies (e.g. doctoral student summer paper advisor, etc.)	
	Creation of a new course	
	Preparation of a course that the faculty member had not taught before	
	Competitive external teaching grants	
	Presentations related to teaching at regional or national meetings or conferences	
	Revised edition of a textbook	
	Publishing teaching cases or articles in respected refereed journals	
	Evidence of active teaching mentoring (e.g., performing peer observations of colleagues, including doctoral teaching assistants)	
	Supervising a dissertation	

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This year	Teaching activity	Comments
	Teaching especially time-consuming courses, such as those requiring participation in multiple extra-class events	
	Curriculum development which is used by other instructors	
	Outstanding performance as a course coordinator	
	Invited presentations related to teaching at other universities	
	Coaching or mentoring a team for national or international competition (i.e., Deloitte Tax Competition, etc.)	
	<i>Level 1 expectations, Excellent (some of the following):</i>	
	Evidence of long-term impact of faculty on the student (documented by surveys or letters)	
	Teaching recognition by external peers in professional or academic organizations (e.g., the American Accounting Association)	
	Teaching awards from the Walton College of Business or the University of Arkansas	
	Excellent student evaluations, when factoring in considerations such as class size and level, whether the course is required or elective, grade distribution, etc. and subject to the Teaching Performance Targets specified in this document	
	Significant levels of external funding for teaching	
	Publishing teaching cases or articles in a highly respected teaching journal	
	Curriculum development which is used by other universities	
	Coaching or mentoring an award-winning team for national or international competition (i.e., Deloitte Tax Competition, etc.)	
	Actively creating involvement by business community in Walton College to the benefit of our students, curriculum, and programs. For example: 1) securing funding for curriculum development, 2) Securing funding for our programs, etc.	
	Publications related to teaching: textbooks or casebooks, 1 st edition	

Overall self assessment of teaching performance this year (check one):

1 - Excellent	2 - Very Good	3 - Good	4 - Acceptable	5 - Unsatisfactory

B. Criteria for Evaluation of Research

Research refers to the intellectual contribution of the Accounting Faculty to either (a) the creation of new knowledge (basic scholarship) or (b) the application, transfer, and interpretation of knowledge to the improvement of accounting practice (applied scholarship). In most cases the product of such research will consist of acceptances for publication in academic journals and books. Acceptances for publication given credit for research consist of those that reflect the generation of knowledge about the theory and practice of accounting and are published in scholarly journals. Raters will distinguish between these acceptances for publication and others that would normally be considered teaching contributions. Examples of the latter are cases intended to be used for classroom instruction (as opposed to research cases) and textbooks. Articles that report research that evaluates teaching methods and approaches, however, would generally be considered research publications. Furthermore, a list of journals and their relative weights are specified in this document and included in the publication points section below.

The following levels of research and corresponding criteria are intended to serve as guidelines for the department chairperson and the PRC so that they can make consistent evaluations of research performance. As with other areas of performance, the department recognizes that strict counting methods cannot provide valid measures of performance in this area; rather, these guidelines are intended to inform the professional judgment of evaluators.

Levels and Expectations for the Evaluation of Research

Level 5: Unsatisfactory

A level 5 researcher fails to meet minimum expectations for a faculty member in the department. Performance at this level suggests that the faculty member is not engaging in enough scholarly activity to maintain an acceptable level of knowledge to be an effective contributor to the department.

Level 4: Acceptable

A level 4 researcher conducts enough research to stay current in his or her field, but makes minimal contribution to the field itself. Performance at this level is considered just adequate to keep the faculty member current. To be judged a level 4 researcher one must show two or more of the following (or similar) activities:

- Production of unpublished working paper that departmental evaluators consider the outcome of legitimate research effort
- Evidence of data collection activities that are expected to lead eventually to publishable papers
- Regular attendance at Department Colloquium research sessions
- 3-Year Publication Points greater than 20

Level 3: Good

A level 3 researcher goes beyond the minimum output of a research faculty member. Such a researcher makes some contribution to accounting knowledge. To be judged a level 3 researcher one must show at least one of the following (or similar) activities:

- Receipt of a competitive internal research grant
- Presentations at regional scholarly meetings where papers are competitively reviewed
- Research discussant at recognized scholarly meetings
- Research presentation at a UA research workshop
- Research presentation at other doctoral-granting universities
- Research presented at a poster session at recognized national meetings
- 3-Year Publication Points greater than 50

Level 2: Very Good

A level 2 researcher is a productive researcher who is considered to be making steady and significant contributions to the field of accounting. To be judged a level 2 researcher one must show at least one of the following (or similar) activities:

- Editing a scholarly book
- Authoring a scholarly book chapter
- Receipt of a competitive external research grant
- Research presented at a concurrent session at recognized national meetings
- Invited presentations that bring national recognition to the department
- Invited resubmission at high or very high quality journals within the first 3 years post doctorate
- Acceptances for publication of scholarly monographs
- A significant record of citations by other scholars
- 3-Year Publication Points greater than 75

Level 1: Excellent

A level 1 researcher's performance is characterized as excellent on the basis of the quality and quantity of published research. A researcher in this highest category is involved in a program of basic or applied research, and shows a record of productivity that compares favorably to faculty members at highly regarded research institutions. The following achievements are examples of those that serve as evidence that the faculty member is performing at this level. To achieve this level of performance rating the faculty member must achieve at least one of the following (or similar) activities:

- 3-Year Publication Points greater than or equal to 100, including at least one publication in very high or high quality refereed journal within the past three years
- External funding from a nationally recognized agency for research (e.g., NSF)
- Research awards from the Walton College of Business or the University of Arkansas
- Significant levels of external funding for research

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- A scholarly book published by an acknowledged academic publisher that makes an intellectual contribution to the field of accounting and that is not intended to be a textbook
- National or international recognition for research excellence by a scholarly association

Publication Points

The department recognizes the extended period of research activities required to culminate in a published research article. Faculty members should provide publication outcomes for the current year by designating as the “publication date” either the manuscript’s acceptance date or the date when the manuscript appears in print. Faculty should also provide publication outcomes for the two prior years using the “publication dates” as designated in those years. The department awards the following points over a three-year window for each research article published.

Journal Rank	Current Year Publication	Prior Year Publication	Two Years Prior Publication
<i>Very High Quality</i>	120	100	80
<i>High Quality</i>	100	80	60
<i>Highly Recognized</i>	80	60	40
<i>Recognized</i>	60	40	20
<i>Peer-Reviewed- Other</i>	40	20	0

In designating journal ranks for merit review purposes, the department relies on professional judgment and the extensive literature surrounding publication norms among Phd-granting universities within the Accounting academy. “**Very High Quality**” designates those journals that are most commonly recognized as the premier accounting journals, regardless of specialty. “**High Quality**” recognizes those journals that are commonly associated with top tier research within a specialty area by the accounting academy (examples of rankings within this range include Reinstein and Calderon (2006) and Bonner et al. (2006)). These journals are generally seen as important identifiers of scholarly identities within a specialty field. “**Highly Recognized**” designates those journals that *more often than not* are recognized as “B-level” within accounting regardless of specialty area or methodology (examples of rankings within this range include Reinstein and Calderon (2006) and Glover et al. (2006)). “**Recognized**” represents peer-reviewed journals of quality across the academy.

Journal Categories
Very High Quality
Accounting, Organizations and Society The Accounting Review Contemporary Accounting Research Journal of Accounting and Economics Journal of Accounting Research Review of Accounting Studies
High Quality
Auditing: A Journal of Practice and Theory Journal of Accounting and Public Policy Journal of Accounting, Auditing, and Finance Journal of Management Accounting Research

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Journal of American Taxation Association National Tax Journal
Highly Recognized
Accounting Horizons Asia-Pacific Journal of Accounting and Economics Behavioral Research in Accounting Journal of Business, Finance, and Accounting Journal of Contemporary Accounting and Economics European Accounting Review Journal of Information Systems Journal of International Accounting Research Review of Quantitative Finance and Accounting
Recognized
Abacus Accounting and Business Research Accounting and Finance Advances in Accounting Advances in Taxation International Journal of Accounting International Journal of Accounting Information Systems Issues in Accounting Education Management Accounting Research Review of Accounting and Finance

Note: The above list should be reviewed on an ongoing basis as new journals develop and existing journals cease. Since any list cannot be exhaustive it is up to the individual faculty member to provide appropriate evidence for how an unlisted journal should otherwise be considered. Otherwise, unlisted peer-reviewed journals would be considered as “Peer-Reviewed-Other.”

References:

Bonner, S. E., Hesford, J. W., Van der Stede, W. A., & Young, S. M. (2006). The most Influential journals in academic accounting. *Accounting, Organizations and Society*, 31(7), 663–685.

Glover S. M., D. F. Prawitt, and D. A. Wood. 2006. Publication records of faculty promoted at the top 75 accounting research programs. *Issues in Accounting Education*, Vol 21 (3). 195-218.

Reinstein, A. and T. G. Calderon. 2006. Explaining accounting departments’ rankings of the quality of accounting journals. *Critical Perspectives on Accounting* (17). 457-490.

Required Documentation

To evaluate research performance properly, evaluators provide the self-assessment of research activities for the calendar year and appropriate supporting documentation. A faculty member cannot make a claim of a contribution for any given level of performance without specific

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evidence of outputs for the relevant criteria. A faculty member is also free to submit any other evidence of research performance. It will be the responsibility of the faculty member, however, to provide to evaluators any evidence that he or she wishes to be considered in the evaluation process.

**ACCOUNTING FACULTY SELF-ASSESSMENT OF RESEARCH ACTIVITIES FOR
CALENDAR YEAR**

Name: _____

This year's research goals:
This year's key research accomplishments:
Next year's research goals:

Instructions: In the column at left, please check your self-assessment of the research activities you accomplished this year. In the comments column at right, please highlight significant information related to these activities.

This year	Research activity	Comments
	<i>Level 4 expectations, Acceptable (need at least 2):</i>	
	Production of unpublished working paper that departmental evaluators consider the outcome of legitimate research effort	
	Evidence of data collection activities that are expected to lead eventually to publishable papers	
	Regular attendance at Department Colloquium research sessions	
	3-Year Publication Points greater than 20	
	<i>Level 3 expectations, Good (need at least 1):</i>	
	Receipt of a competitive internal research grant	
	Presentations at regional scholarly meetings where papers are competitively reviewed	
	Research discussant at recognized scholarly meetings	
	Research presentation at a UA research workshop	
	Research presentation at other doctoral-granting universities	
	Research presented at a poster session at recognized national meetings	
	3-Year Publication Points greater than 50	
	<i>Level 2 expectations, Very Good (need at least 1):</i>	
	Editing a scholarly book	

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This year	Research activity	Comments
	Authoring a scholarly book chapter	
	Receipt of a competitive external research grant	
	Research presented at a concurrent session at recognized national meetings	
	Invited presentations that bring national recognition to the department	
	Invited resubmission at high or very high quality journals within the first 3 years post doctorate	
	Acceptances for publication of scholarly monographs	
	A significant record of citations by other scholars	
	3-Year Publication Points greater than 75	
	<i>Level 1 expectations, Excellent (need at least 1):</i>	
	3-Year Publication Points greater than or equal to 100, including at least one publication in very high or high quality refereed journal within the past three years	
	External funding from a nationally recognized agency for research (e.g., NSF)	
	Research awards from the Walton College of Business or the University of Arkansas	
	Significant levels of external funding for research	
	A scholarly book published by an acknowledged academic publisher that makes an intellectual contribution to the field of accounting and that is not intended to be a textbook	
	National or international recognition for research excellence by a scholarly association	

Overall self assessment of research performance this year (check one):

1 - Excellent	2 - Very Good	3 - Good	4 - Acceptable	5 - Unsatisfactory

C. Levels and Criteria for the Evaluation of Service

An important aspect of a faculty member's responsibilities is service to the University, to the Walton College of Business, to the Department of Accounting, to the professional organizations in one's discipline, and to the broader public. All of these activities are valued and there is no one pattern of service activities to which every faculty member must conform in order to be rated highly on service. The department's objective is to produce a high level of service in each of these areas, but it is expected that different faculty members will tend to emphasize some service activities over others. It is the role of the department chairperson to coordinate and promote the various service activities so that the department as a whole demonstrates a high level of both internal and external service. All faculty members, however, are expected to exhibit good organizational citizenship by participating in the activities of the department and the Walton College. In general, we have higher expectations for such internal service from senior faculty members than from junior faculty members.

The following levels of service and corresponding criteria are intended to serve as guidelines for the department chairperson and the PRC so that they can make consistent evaluations of service performance. As with other areas of performance, the department recognizes that strict counting methods cannot provide valid measures of performance in this area; rather, these guidelines are intended to inform the professional judgment of evaluators.

Levels and Expectations for the Evaluation of Service

Level 5: Unsatisfactory

The faculty member at this level is not meeting the minimum expectations of a faculty member as expressed in Level 4.

Level 4: Acceptable

Performance at Level 4 indicates that the faculty member is performing the minimum amount of service deemed acceptable for any faculty member. Achieving this level requires doing all of the following:

- Regularly attending and participating in departmental and college meetings and major events
- Participating on at least one committee if asked to serve

Level 3: Good

Performance at Level 3 indicates that the faculty member is meeting basic service expectations, and thus would exhibit a moderate amount of work on committees and task forces and good service to the Department. Specific characteristics of a faculty member achieving Level 3 include the requirements for Level 4 and at least two of the following (or similar) activities:

- Participating in committees and task forces at the department, college, or university level
- Representing the department at college or university functions

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- Developing and presenting professional programs or workshops
- Involvement in student recruiting and placement (e.g. Participation in Recruiting Lunches, Meet the Firms, MAcc Orientation, etc.)
- Making educational presentations to professional organizations

Level 2: Very Good

In order for a faculty member to be evaluated as Level 2, he or she must meet the requirements of Level 3 and at least two of the following (or similar) activities:

- Holding an office in a regional academic organization
- Serving on significant committees or task forces at the College or University level
- Editing a newsletter for a professional organization
- Serving as an ad hoc reviewer for academic journals and granting agencies
- Service to public organizations that relates to the faculty member's field and that is done as a representative of the University
- Serving on public commissions or advisory boards
- Serving as the advisor to an active student organization
- Serving on committees of professional organizations
- Reviewing for academic conferences
- Serving on the editorial board of a high quality journal
- Service to the Accounting Department as a graduate program director (e.g., doctoral program coordinator, MAcc director, etc.)

Level 1: Excellent

An exceptionally high level of service would characterize a Level 1 faculty member's performance. Specific characteristics of a faculty member achieving Level 1 go beyond that required for achieving Level 2. A faculty member achieving this highest rating for service would be expected to engage in at least one of the following or similar activities:

- Formal recognition of exceptional service by the University, College, or professional group
- Holding a major office in a national organization
- Chairing one or more major committees or task forces in the College or University
- Having a membership on one or more editorial boards of major journals or completing a significant number of ad hoc reviews
- Providing unusual and exceptional service to the Department (e.g., raising outside funds other than by a research grant)
- Serving on especially time-consuming committees or task forces
- Serving as an advisor of a student group that receives national recognition
- Exceptional service to the Accounting Department (e.g., by outstanding service as doctoral coordinator, MAcc director, etc.)

Required Documentation

It is the responsibility of the faculty member to provide the self-assessment of service activities for the calendar year and appropriate supporting documentation. No recognition can be given for service activities that are not properly documented.

**ACCOUNTING FACULTY SELF-ASSESSMENT OF SERVICE ACTIVITIES FOR
CALENDAR YEAR**

Name: _____

This year's service goals:
This year's key service accomplishments:
Next year's service goals:

Instructions: In the column at left, please check your self-assessment of the service activities you accomplished this year. In the column at right, please provide a self-assessment of the quality of your contributions.

This year	Service activity	Comments
	<i>Level 4 expectations, Acceptable (need all):</i>	
	Regularly attending and participating in departmental and college meetings and major events	
	Participating on at least one committee if asked to serve	
	<i>Level 3 expectations, Good (need at least 2):</i>	
	Participating in committees and task forces at the department, college, or university level	
	Representing the department at college or university functions	
	Developing and presenting professional programs or workshops	
	Involvement in student recruiting and placement (e.g. Participation in Recruiting Lunches, Meet the Firms, MAcc Orientation, etc.)	
	Making educational presentations to professional organizations	
	<i>Level 2 expectations, Very Good (need at least 2):</i>	
	Holding an office in a regional academic organization	
	Serving on significant committees or task forces at the College or University level	
	Editing a newsletter for a professional organization	
	Serving as an ad hoc reviewer for academic journals and granting agencies	
	Service to public organizations that relates to the faculty member's field and that is done as a representative of the University	
	Serving on public commissions or advisory boards	

Appendix C

This year	Service activity	Comments
	Serving as the advisor to an active student organization	
	Serving on committees of professional organizations	
	Reviewing for academic conferences	
	Serving on the editorial board of a high quality journal	
	Service to the Accounting Department as a graduate program director (e.g., doctoral program coordinator, MAcc director, etc.)	
	<i>Level 1 expectations, Excellent (need at least 1):</i>	
	Formal recognition of exceptional service by the University, College, or professional group	
	Holding a major office in a national organization	
	Chairing one or more major committees or task forces in the College or University	
	Having a membership on one or more editorial boards of major journals or completing a significant number of ad hoc reviews	
	Providing unusual and exceptional service to the Department (e.g., raising outside funds other than by a research grant)	
	Serving on especially time-consuming committees or task forces	
	Serving as an advisor of a student group that receives national recognition	
	Exceptional service to the Accounting Department (e.g., by outstanding service as doctoral coordinator, MAcc director, etc.)	

Overall self-assessment of service performance this year (check one):

1 - Excellent	2 - Very Good	3 - Good	4 - Acceptable	5 - Unsatisfactory

D. Achieving a bullet point for a given level of performance can be counted as achieving an additional bullet point for a lower level of performance.

If a faculty member shows evidence of meeting one or more criteria (bullet points) for a given level of performance (in any of the three areas of teaching, research, or service), but did not meet enough criteria to achieve that level of performance rating, then such bullet points can be considered as additional ones achieved for a lower level of performance. Higher-level bullet points may not be used to fulfill the requirements for level 4, however.

E. Establishing Faculty Workloads and Criteria Weights

The overall evaluation is a weighted sum of the component evaluations in teaching, research, and service. It is expected that different faculty members will emphasize different activities driven by their particular interests and expertise. Thus, weights for evaluation of teaching, research, and service are also expected to vary among faculty members. Those faculty members emphasizing teaching will have more weight assigned to teaching and less to research. Similarly, those faculty members emphasizing research will have more weight assigned to research and less to teaching. Consistent with the College of Business Personnel Document on faculty workload assignments as the basis for annual evaluations, no full-time faculty member can have less than 20% assigned to either teaching or research, or less than 10% assigned to service, maintaining the general workload proportions of 40% teaching, 40% research, and 20% service across faculty. The department chair's role is to strive to provide a balance in workload between teaching and research for the department as a whole.

Component weights for teaching, research, and service are expected to remain stable from year to year unless some change in circumstances warrants their reconsideration. If, after appropriate discussion, the Department Chair agrees to change the evaluation weights, the revised weights will be used for the next annual evaluation. A change in the component weights may be initiated by either the faculty member or the Department Chair. These weights will remain in effect until another request for change is made and agreed upon. All weights for evaluation are subject to approval by the Dean.

F. Determining the overall evaluation

The overall annual evaluation of faculty members will consist of the weighted average of the evaluations in each of the three areas of teaching, research, and service, with the weights determined as described above. The following points should be noted about the overall evaluation:

1. The evaluations of the teaching, research, and service categories are independent of the weights assigned to these categories for a faculty member's overall evaluation. That is, the same level of observed performance is required to be rated as Acceptable in research whether research performance is weighted as 20% or as 70%.
2. If a faculty member, regardless of tenure status, is evaluated as Unsatisfactory on the overall annual evaluation, that faculty member must produce within 30 days of receiving the evaluation a written performance improvement plan that specifically outlines the steps that will be taken to

Appendix C

correct the performance deficiencies. The department chair must approve this plan. Failure to produce an acceptable plan will result in an Unsatisfactory review for the next year. Similarly, failure to follow through on the steps described in the performance improvement plan will result in an Unsatisfactory review for the following year.

3. In the case of two consecutive, or three of five years of Unsatisfactory overall performance review for tenured faculty, the post-tenure review procedure outlined in the College Personnel Document will apply.
4. The performance evaluation procedures described in this document will be used by the department chair and the PRC who will each make independent evaluations of faculty.

G. Composition of the Peer Review Committee (PRC)

This policy complements the Walton College of Business personnel document and the University of Arkansas personnel policies, and defines for the Accounting Department the committee structures called for therein. The Walton College personnel document states that each department must establish an “elected departmental peer review committee” for performing annual evaluations of all departmental faculty members. Within the Accounting Department:

- The PRC will consist of four members who are elected by the Accounting faculty; three must be tenured or tenure-track faculty members, while the fourth may be a full-time non-tenure track faculty member.
- The department chair will not serve on the PRC.
- Faculty members on leave or on off-campus duty assignments cannot serve on the PRC during that year if their duties prevent them from making a thorough examination of evaluation materials and attending PRC meetings.
- Faculty members are not eligible to serve more than 3 consecutive years.
- Faculty members are not eligible to serve in the 1st year of service.
- The chair of the PRC will be elected by a vote of the PRC members.
- It will be the responsibility of the PRC chair to convene the PRC in a timely manner and to sign for the committee on evaluation forms for individual faculty members.

Department of Accounting
University of Arkansas

TEACHING PERFORMANCE TARGETS

By a unanimous vote of the faculty in an October 10, 1997 faculty meeting, as amended December 18, 2001:

The Accounting Department's current targets for teaching performance in undergraduate and master's courses (computed for the two most recent semesters plus summer school) are:

<u>Performance Level</u>	<u>Mean of section medians, six questions*</u>
Acceptable:	3.00 -3.49
Good:	3.50 -3.99
Very Good:	4.00 -4.49
Excellent:	4.50 and above

Faculty teaching doctoral seminars will provide appropriate evidence of student satisfaction.

*The six questions are:

- My instructor displays a clear understanding of course topics.*
- My instructor has an effective style of presentation.*
- My instructor seems well-prepared for class.*
- My instructor displays enthusiasm while teaching.*
- My instructor has stimulated my thinking.*
- My instructor is actively helpful when students have problems.*

NEW FULL-TIME FACULTY



Kristian Allee
Associate Professor
Ph.D. Indiana University

Areas of Emphasis: Financial Accounting and Capital Markets Private Firm Financial Reporting and Valuation Corporate Reporting Strategies and Information Accounting Information and Disclosure Use and Investor Sophistication Cost of Equity Capital Determination Corporate and Individual Taxation



TJ Atwood
Associate Professor
Ph.D. University of Illinois

Areas of Emphasis: International Tax, Book-Tax Conformity, Accounting for Income Taxes, Implicit Taxes, Taxes and Executive Compensation, Taxes in Regulated Industries



Kenneth L. Bills
Assistant Professor
Ph.D. University of Oklahoma





Area of Emphasis: Audit Quality, Audit Market Competition, Audit Regulation, Industry Specialization, Small Audit Firms



Michael J. Crawley
Assistant Professor
Ph.D. University of Texas at Austin

Area of Interests:
Financial accounting and reporting, capital markets, macroeconomic consequences of accounting, accounting conservatism, financial analysts

Appendix D

	<p>Cynthia Daily Clinical Associate Professor DBA, Louisiana Tech University</p> <p>Areas of Interests: Managerial Accounting, Accounting Education, Online Education</p>
	<p>Robyn Jarnagin Visiting Clinical Assistant Professor LLM Taxation</p> <p>Areas of Interest: Individual Tax Planning, Professional Tax Research, Corporate and Entity Taxation,</p>
	<p>Kimberly Petrone Instructor JD Northwestern University School of Law.</p> <p>Areas of Interest: Business Law Education, Corporate Law, Bankruptcy, Contracts, Business Law Education</p>
	<p>Stephen Rowe Assistant Professor Ph.D. University of Illinois</p> <p>Areas of Interest: Audit Quality, Auditing Uncertain Estimates, Corporate Governance, and Banking</p>

Appendix D



Jonathan Shipman,
Assistant Professor
Ph.D. University of Tennessee

Areas of Interest: Auditor Regulation, Audit Quality, Auditor Independence



Jalynn H. Thomas, CPA
Instructor and Assistant Department Chair, IMACC Admission Advisory

Areas of Interest: Individual Taxation, Online Accounting Education

Appendix E

		TYPE OF ACTIVITY			
		ENGAGEMENT	INNOVATION	IMPACT	
		Interactions with the target audience	Knowledge creation that is relevant to the target audience	Knowledge/expertise that is used by the target audience	
AUDIENCES	ACADEMIC	Other Scholars Research Literature The Profession	<i>Sample Activities</i> <ul style="list-style-type: none"> Involvement in department or college research activities Attending scholarly conferences Conference paper presentations Visiting scholar presentations Journal reviews Building research collaborations Submission of papers to journals <p align="right">1</p>	<i>Sample Activities</i> <ul style="list-style-type: none"> Peer reviewed publications Publishing Scholarly book Attaining external funding for research <p align="right">2</p>	<i>Sample Activities</i> <ul style="list-style-type: none"> Citation counts Editorial board for academic journals Leadership roles in professional associations Best paper awards Fellow Status (or other designations) that reflect scholarly expertise External reviewer for promotion and tenure at another university <p align="right">3</p>
	PEDAGOGICAL	Students Other Teachers	<i>Sample Activities</i> <ul style="list-style-type: none"> Effective teaching (undergraduate, masters, PhD) Teaching-related presentations Teaching-related mentoring Involvement in curriculum design Service on dissertation committees <p align="right">4</p>	<i>Sample Activities</i> <ul style="list-style-type: none"> Significant teaching innovations Innovative efforts to integrate research and teaching Innovative efforts to integrate practice and teaching Writing textbooks Creation of significant instructional materials or methods Significant innovation in course design Leadership in curriculum <p align="right">5</p>	<i>Sample Activities</i> <ul style="list-style-type: none"> Publishing with a doctoral student Strong placement of doctoral students Teaching or mentoring award Leadership in teaching association Leadership in College or University teaching center or program Outstanding teaching evaluations Editorial board for teaching journal <p align="right">6</p>
	PRACTICE	Practitioners Industry Community	<i>Sample Activities</i> <ul style="list-style-type: none"> Delivery of Exec Education programs Involvement in outreach centers Participation in professional association Professional development activities Engagement in consulting activities with external partners Invited presentations to professional audiences Internship with external organizational partner Sustained professional work <p align="right">7</p>	<i>Sample Activities</i> <ul style="list-style-type: none"> Development of new Executive Education programs Collaboration with external partners in data collection Publication in practitioner journal Attaining research funding from industry sources Attaining access to data from external partners <p align="right">8</p>	<i>Sample Activities</i> <ul style="list-style-type: none"> Editorial board for practitioner journal Leadership in professional association Award from professional association Application of innovations to business practices Media citations Attaining Patents Invitation to collaborate with external partners to address societal issues <p align="right">9</p>

The Process Used to Develop this Document

- For each of the Faculty Categories (SA, PA, SP, IP), the Research Committee developed a list of activities, which demonstrate that an individual is qualified to be on the faculty in the Walton College.

Appendix E

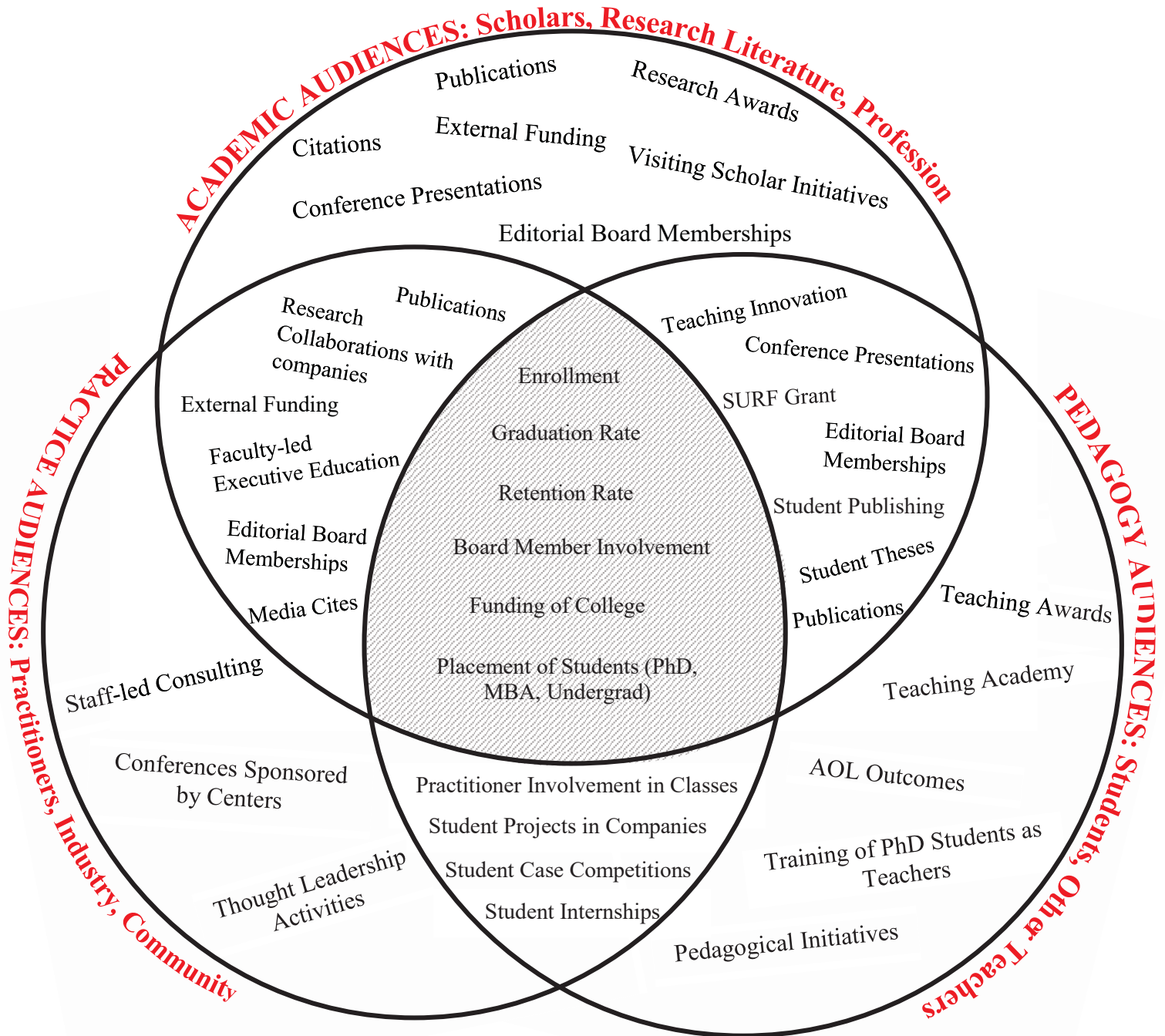
- The Executive Committee (EC) discussed how to assess faculty in relation to these activities. The EC reviewed approaches at peer institutions. We decided in favor of a narrative approach, as opposed to a point-based system, for several reasons: 1) The point system does not provide a rich consideration of faculty contributions; 2) the narrative system better fits our culture (given our strong industry ties and our varied types of faculty, we want to fully understand and recognize the contributions of each person).
- These activities were used by a subcommittee of the EC to develop the framework that links each faculty category to the expected activities of this faculty type.
- The Executive Committee ratified this Faculty Qualification (FQ) document in January 2015.
- The Department Chairs shared this FQ document with each faculty member in Spring 2015, around the time of the annual performance review.

The Primary Focus of Faculty in Each AACSB Category

	AUDIENCE	TYPE OF ACTIVITY		
“Scholarly Academics (SA) sustain currency and relevance through scholarship and related activities. Normally, SA status is granted to newly hired faculty members who earned their research doctorates within the last five years prior to the review dates.” Faculty in this category will primarily focus on cells 1 and 4 in initial career stages and, over time, also perform activities in cell 2 and subsequently cell 3.		Engagement	Innovation	Impact
	Academic	1	2	3
	Pedagogical	4		
	Practice			
“Practice Academics (PA) sustain currency and relevance through professional engagement, interaction, and relevant activities. Normally, PA status applies to faculty members who augment their initial preparation as academic scholars with development and engagement activities that involve substantive linkages to practice, consulting, other forms of professional engagement, etc., based on the faculty members' earlier work as an SA faculty member.” Faculty in this category will primarily focus on cells 4 and 7 in initial career stages of being a PA and, over time, also perform activities in cells 5 and 8, and subsequently cells 6 and 9.		Engagement	Innovation	Impact
	Academic			
	Pedagogical	4	5	6
	Practice	7	8	9
“Scholarly Practitioners (SP) sustain currency and relevance through continued professional experience, engagement, or interaction and scholarship related to their professional background and experience. Normally, SP status applies to practitioner faculty members who augment their experience with development and engagement activities involving substantive scholarly activities in their fields of teaching.” Faculty in this category will primarily focus on cells 4, 7, and 1 in initial career stages and, over time, also perform activities in cells 5 and 8, and subsequently cells 6 and 9.		Engagement	Innovation	Impact
	Academic	1		
	Pedagogical	4	5	6
	Practice	7	8	9
“Instructional Practitioners (IP) sustain currency and relevance through continued professional experience and engagement related to their professional backgrounds and experience. Normally, IP status is granted to newly hired faculty members who join the faculty with significant and substantive professional experience as outlined below.” Faculty in this category will primarily focus on cells 4 and 7.		Engagement	Innovation	Impact
	Academic			
	Pedagogical	4		
	Practice	7		

- Notes:
- In the first column, the text within quotes is based on AACSB standard 15 (see Eligibility Procedures and Accreditation Standards for Business Accreditation, Updated January 31, 2016 available at www.aacsb.edu/accreditation/standards).
 - The shaded cells indicate the activities on which individuals in each category should primarily focus. The other cells are not shaded and the corresponding cell numbers are excluded.
 - Numbers in cells match those in the Grid (previous page), and may be used to identify the activities on which individuals in each category should focus.
 - **Decreasing darkness of shading** indicates how an individual’s primary activities might progress as (s)he gains seniority and expertise. Thus, the darkest shaded cells (1, 4, or 7, depending on faculty category) are where an individual might focus in the early career stages while the less darkly shaded cells indicate how the individual’s academic and professional engagement might change over time.

EVIDENCE OF THE IMPACT OF WALTON COLLEGE INTELLECTUAL CONTRIBUTIONS ON THREE AUDIENCES





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Appendix G

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Chairperson

Kelly Tucker – BSBA 94



Advisory Board meeting October 14, 2016

Attendees: Brandi Joplin, Brandy Tuft, Doug Johnson, Jeff Gramlich, Martin Fiscus, Charles Baldwin, Tracy Cude, Alison Herring, Neal Spencer, Steven Booth, Sonja Yates Hubbard, Don Eldred, Dayton Lierley, Tracy Young.

Gary Peters called the meeting to order at 12:30 pm

He introduced the new faculty in attendance, Robyn Jarnigan, Kris Allee, and Michael Crawley. Students representing three different groups spoke to the board: Hannah Fox, president of Beta Alpha Psi, Ng Phoc, president of Ascend, and Cordell Griffin, President of NABA.

Lizzie Johnson and John Eck were introduced to the board. Both have been working with Gary on trips to meet prospects for fundraising.

Gary introduced our new Dean, Matt Waller.

Dean Waller discussed the work of external development for the Department. Future goals include naming the department. Dean Waller discussed the external work that Gary has been doing with the external development office.

Dean Waller discussed the growth of the University and the Walton College during the past 4 years. Honors freshmen enrollment is up 96%, which indicates the quality of students we are attracting. Over 55% of our students in the Walton College are from out of state, and many are from the Dallas area. He also discussed how this growth has impacted our space and need for faculty. The College has been utilizing more clinical professors and executives in residence. He also explained the process that he used to reorganize the College from the Associate Dean level down to the department level. Our growth in students has not been matched by growth in state-supported funding. Dean Waller pointed out that we have to become more entrepreneurial to support our growth.

There is a new focus for the College to try to attract more students from the delta region and well as a focus on Little Rock executive education possibilities. Dean Waller has met with executives from Stephens, Inc. who had several ideas about how the Walton College can develop a larger presence in Little Rock. He also mentioned the new Health Care MBA program that was just approved. The Walton College is partnering with UAMS to offer this program

The Dean has a new Strategic Communication Vision for the Walton College. The Satchi marketing firm has helped to develop this branding program. Through branding, we can encourage pride within all the regions of Arkansas to gain support for the University. This branding effort will hopefully motivate giving.

Appendix G

The campaign is titled “Be Epic”. EPIC is actually an acronym already used in the College: Excellence, Professionalism, Innovation, Collegiality

The Dean also addressed the graduation rates for Walton College. The College has higher 6-year graduation rates than the University as a whole. He would like to increase the percentage even more.

Gary discussed the Chancellor’s concerns about growth and the quality and price of the University of Arkansas. The University is currently undergoing an assessment of the University’s capacity and the need to manage growth. The University has recently announced the expansion of the Non-Arkansas Resident award to other states however; entrance standards and adjustments to tuition waivers are likely to be utilized to manage the growth of out of state students.

Gary addressed the growth in our program. We had 1576 students in Principles 1, which is an increase of almost 500 students in 2 years. We also had 198 students in Audit in 2016, which is almost double the number of students 2 years ago.

Gary introduced Brent Williams who is the new associate dean for executive education and outreach. Brent discussed the customized approach the College is taking in executive education. This approach is company specific, such as the JB Hunt University program. Other companies are becoming part of the executive education program. Going forward, 70-80% of these courses should be in an online format to best utilize our capacity. Current online course content can be modified or repackaged to be used as executive education based on the needs of the company involved. Brent also discussed that the top business schools all have well developed executive education programs. Gary discussed that even if our faculty did not deliver all of the content, we could use our online platform expertise and partner with other experts to deliver quality content with the University of Arkansas brand. Vern thanked board members who filmed segments this morning for executive education course content.

Gary discussed the growth in the MAcc program with 64 students this year, up from 41 in 2011.

Gary discussed that we have successfully replaced 5 faculty who left. He also said we were able to adjust some salaries of existing faculty. The College is currently working towards addressing future market salary concerns through the use of differential tuition. The possibility of naming the Accounting department was discussed as another way to add salary support and additional faculty.

Gary discussed the Accounting Advisory Board Leadership Endowment (AABLE) and the giving page link on our website. This link will help ensure that donations will go to the directed areas desired by the donors. The board mentioned that the link could be embedded in the different partner firms’ websites to help direct donations. To get the endowment started, Gary said the company match for the advisory board members could go to the endowment instead of being an unrestricted gift if the members so desired. Later, the match could go back into unrestricted gifts if chosen.

There is also an Accounting Department Transformation fund. Both funds are described on the new giving page of the website. The board mentioned that more specific examples of how the funds would be used could be added to the website descriptions. Adding student stories as examples of how funds were used in an impactful way would be a great way to increase interest in donating.

Appendix G

Lizzie Johnson mentioned part of the University's annual fund is called FundRazor which resembles crowd funding tied to a specific purpose or item. This approach can reach younger alumni.

The Glezen gift was mentioned and both endowments resulting from that gift are in place and being utilized.

There is currently a BKD Accounting Education Fund that endows a clinical instructor who is the Beta Alpha Psi sponsor. This type of funding could also be expanded with other sponsored funds, perhaps by each of the Big 4 firms.

Gary wanted the committees to focus on three areas related to the accounting department needs:

1. Connecting with young alumni: form a RazorMAcc Alumni Council (RAC)
2. Connecting with sophomores to recruit into the major
3. Connecting with employers: be a "premier school"

The committees returned the following suggestions:

Premiere schools- The committee acknowledged that programs of similar size to Arkansas are identified as a "premier school" by many of the Big 4 firms. Gary should reach out to firms to find out who they consider to be premiere schools and why. We should tell the firms how many students they hired from our program and ask them how long each student stayed with the firm. This approach would provide need information as well as reminding the firms how many of our students are placed with them nationwide.

RAC: Recommendations included comprising the council of nominated students from the past 4 years and serve consecutive years 2 year terms. We should clarify whether the council includes MAcc graduates only or choose from all accounting graduates. Geographic diversity is an important goal, but the council should consider if people would be willing to travel to be involved. An on campus meeting was suggested, perhaps in connection with Advisory Board. Dues can be important but shouldn't be a barrier to participation. The committee said that the council should be sure to set tasks resulting in tangible results. The Board agreed Gary should invite the council participants.

Sophomore recruiting: To connect with sophomores about the accounting majors, the committee recommended setting up private You Tube channels with clips about all different types of accounting jobs, being sure to include forensics, and how data analytics are utilized in accounting. Another suggestion was a quick dinner meeting, possibly tied in with existing student groups. The committee felt that our placement percentage and salary levels should be the main focus for recruiting sophomores.

Future important dates:

- February 26-28 AACSB visit: Gary mentioned that we may need some board members to meet with AACSB team.
- April 27 banquet
- April 28 board meeting
- Meeting adjourned at 4:35 pm.

Appendix H

Accounting PhD Student Placements and Publications
Start Year 2005 – Grad Year 2009 – Tenure Eval Year 2014
<ul style="list-style-type: none"> • Zach Webb – Mississippi State -> 2016 University of Mississippi <ul style="list-style-type: none"> ○ AH, CPA Journal, The New Accountant, Issues in Accounting Ed, ATA Journal of Legal Tax Research, CPA Journal, Corporate Finance Insider
Start Year 2006 – Grad Year 2010 – Tenure Eval Year 2015
<ul style="list-style-type: none"> • Andrew Gross – Milwaukee Wisconsin -> 2013 Southern Illinois Edwardsville <ul style="list-style-type: none"> ○ Business Horizons, AIA, CPA Journal • Andrea Romi – Indiana -> 2012 Texas Tech <ul style="list-style-type: none"> ○ AJPT, JBE, JAPP, JBE, J of Intl Fin Mgmt and Acctg
Start Year 2007 – Grad Year 2011 – Tenure Eval Year 2016
<ul style="list-style-type: none"> • Adi Masli – Kansas <ul style="list-style-type: none"> ○ TAR*, JAAF, Intl J of AIS, JAAF, JIS, JIS, AIA, JATA, AJPT, AOS
Start Year 2008 – Grad Year 2012 – Tenure Eval Year 2017
<ul style="list-style-type: none"> • Chris Hines – Missouri State <ul style="list-style-type: none"> ○ JAPP, AJPT
Start Year 2009 - Grad Year 2013 - Tenure Eval Year 2019
<ul style="list-style-type: none"> • Scott Johnson – Virginia Tech • Taylor Joo – New Mexico State <ul style="list-style-type: none"> ○ CAR • Michael Stuart – Vanderbilt <ul style="list-style-type: none"> ○ JFE*, RAST • Beth Atherton - Withdrew
Start Year 2010 - Grad Year 2014 - Tenure Eval Year 2020
<ul style="list-style-type: none"> • Lauren M. (Dreher) Cunningham – Tennessee <ul style="list-style-type: none"> ○ TAR*, TAR, CIA • Jacob Haislip – Binghamton -> 2015 North Texas <ul style="list-style-type: none"> ○ JIS, Intl J of AIS • Stacey Kaden – Truman State • Tim Seidel – Utah State -> 2015 BYU <ul style="list-style-type: none"> ○ AOS*, AJPT, CAR Conf
Start Year 2011 - Grad Year 2015 - Tenure Eval Year 2021
<ul style="list-style-type: none"> • Ben Anderson – San Jose State • Cari Burke – Western Michigan • Roy Schmardebeck – Missouri <ul style="list-style-type: none"> ○ TAR*, CAR
Start Year 2012 - Grad Year 2016 - Tenure Eval Year 2022
<ul style="list-style-type: none"> • Ashley Douglass – Trinity • Tyler Parson – Withdrew • Jaclyn Prentice – Oklahoma State

Appendix H

Start Year 2013 - Grad Year 2017 - Tenure Eval Year 2023
<ul style="list-style-type: none">• Kevin Butler• Josh Hunt• David Rosser
Start year 2014 - Grad Year 2018 - Tenure Eval Year 2024
<ul style="list-style-type: none">• Stuart Dearden• Andrew Doucet• Emily Hunt• Jodi Permenter
Start Year 2015 - Grad Year 2029 - Tenure Eval Year 2025
<ul style="list-style-type: none">• Adam Booker• Patrick Hopkins



2016 ACCOUNTING CONTINUOUS IMPROVEMENT REPORT APPENDICES

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