

APPENDICES

SCHOOL OF ACCOUNTANCY

CONTINUOUS IMPROVEMENT REVIEW REPORT

October 13-15, 2019



KENNESAW STATE
UNIVERSITY

COLES COLLEGE OF BUSINESS

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**AACSB CIR REPORT
SCHOOL OF ACCOUNTANCY
KENNESAW STATE UNIVERSITY
APPENDICES**

TABLE OF CONTENTS

APPENDIX A: Table 2-1 with Supporting Tables	1
APPENDIX B: Table A6	8
APPENDIX C: Table 2-2	12
APPENDIX D: Assurance of Learning Documentation	16
APPENDIX E: Strategic Plans for 2013-2018 and 2019-2024	26
APPENDIX F: Strategic Planning Sample Working Papers	63
APPENDIX G: SOA Faculty Performance Guidelines	83
APPENDIX H: Workload Tracks Illustrations	101
APPENDIX I: SOA Organization Chart	103
APPENDIX J: Gateways to Completion (G2C) Report	105
APPENDIX K: MAcc Revision Process (2017)	108
APPENDIX L: IAEP News release	116

APPENDIX A

Table 2-1 with Supporting Tables

Table 2-1

Table 2-1 Intellectual Contributions
Part A: Five-Year Summary of Intellectual Contributions
<p>The intellectual contributions portfolio summary for the School of Accountancy is provided in Table 2-1 in the business report.</p>
Part B: Alignment with Mission, Expected Outcomes, and Strategy
<p>In accordance with our mission, a large cross-section of School of Accountancy faculty is contributing intellectually. 88.6% of the faculty produced journal articles and/or other intellectual contributions during the period of this review. In the five-year period of this review, the School of Accountancy faculty produced 100 peer-reviewed journal articles and a total of 267 intellectual contributions. Consistent with our comprehensive culture and mission, 55% of the intellectual contributions were in the category of Basic or Discovery Scholarship, 27% were in Teaching and Learning Scholarship, and 18% were in Applied or Integration/Application Scholarship.</p>
Part C: Quality of Five-Year Portfolio of Intellectual Contributions
<ul style="list-style-type: none">• For the past 6 years (a parameter of the BYU rankings), KSU’s School of Accountancy faculty members produced more publications in the 12 BYU journals than such notable schools as Kentucky, Cal Berkeley, Emory, Georgia State, Northwestern, Notre Dame, Virginia, UCLA, Minnesota, Oklahoma, and Georgia Tech.• 12 School of Accountancy faculty members published in A/A+ journals.• School of Accountancy faculty members have 34 publications in A/A+ journals and 29 publications in B journals.• 14 School of Accountancy faculty members serve on journal editorial boards, holding a total of 82 board positions.
Part D: Impact of Intellectual Contributions
<ul style="list-style-type: none">• School of Accountancy faculty have more than 21,000 citations.• Dr. Dana Hermanson has more than 10,000 citations, and Dr. Divesh Sharma has more than 2,300 citations.• Dr. Marcus Caylor is listed in the top 500 authors worldwide by SSRN.• Dr. Brad Schafer received the Outstanding Education Case Award by the AIS Section of the American Accounting Association.• Numerous faculty members focus their work in practitioner publications with high levels of readership, such as <i>Internal Auditor</i>, <i>Journal of Accountancy</i>, and <i>The CPA Journal</i>.• As shown in Tables B and D below, many faculty members have been asked to serve on editorial boards or in other leadership positions because of their outstanding scholarship.

Table A - Journal Articles (A+/A) from the past five years (2014-2019)

Faculty Name	Journal name	Year Published
John Abernathy	<i>Journal of the American Taxation Association (A)</i>	2017
	<i>Journal of the American Taxation Association (A)</i>	2019
	<i>Auditing: A Journal of Practice and Theory (A+)</i>	2019
Marcus Caylor	<i>Journal of Business Finance and Accounting (A)</i>	2015
	<i>Accounting, Organizations and Society (A+)</i>	2017
	<i>Long Range Planning (A)</i>	2018
Dennis Chambers	<i>Contemporary Accounting Research (A+)</i>	2015
Richard Clune	<i>Behavioral Research in Accounting (A)</i>	2019
	<i>Contemporary Accounting Research (A+)</i>	2014
Dana Hermanson	<i>Contemporary Accounting Research (A+)</i>	2014
	<i>Accounting Horizons (A)</i>	2015
	<i>Journal of Accounting and Public Policy (A)</i>	2015
	<i>Accounting Horizons (A)</i>	2015
	<i>Long Range Planning (A)</i>	2016
	<i>Journal of Business Ethics (A)</i>	2016
	<i>Auditing: A Journal of Practice & Theory (A+)</i>	2016
	<i>Auditing: A Journal of Practice & Theory (A+)</i>	2017
	<i>Accounting Horizons (A)</i>	2017
	<i>Accounting Horizons (A)</i>	2017
	<i>Contemporary Accounting Research (A+)</i>	2018
	<i>Issues in Accounting Education (A)</i>	2018
	<i>Behavioral Research in Accounting (A)</i>	2018
	<i>Critical Perspectives on Accounting (A)</i>	2018
<i>Accounting Horizons (A)</i>	2018	
<i>Journal of Accounting, Auditing & Finance (A)</i>	2019	
Sunay Mutlu	<i>Journal of Business Ethics (A)</i>	2019
	<i>The Accounting Review (A+)</i>	2019
Velina Popova	<i>Behavioral Research in Accounting (A)</i>	2016
	<i>Issues in Accounting Education (A)</i>	2016
	<i>Journal of Business Ethics (A)</i>	2018
	<i>Auditing: A Journal of Practice and Theory (A+)</i>	2019
Hong Qu	<i>The Accounting Review</i>	2014
Benedikt Quosigk	<i>Accounting Horizons (A)</i>	2018
	<i>Journal of Business Ethics (A)</i>	2019
Jennifer Schafer	<i>Issues in Accounting Education (A)</i>	2017
	<i>Journal of Accounting Auditing and Finance (A)</i>	2017
Divesh Sharma	<i>Auditing: A Journal of Practice & Theory (A+)</i>	2014
	<i>Auditing: A Journal of Practice & Theory (A+)</i>	2016
	<i>Auditing: A Journal of Practice & Theory (A+)</i>	2017
	<i>The Journal of the American Taxation Association (A)</i>	2017
	<i>International Journal of Auditing (A)</i>	2017
	<i>Auditing: A Journal of Practice & Theory (A+)</i>	2018
Vineeta Sharma	<i>International Journal of Auditing (A)</i>	2014
	<i>Accounting Horizons (A)</i>	2017
	<i>Auditing: A Journal of Practice and Theory (A+)</i>	2018

Table B – Editorships, Associate Editorships, Editorial Board Membership, Invitations (2014-2019)

Faculty Name	Editor	Associate Editor	Editorial Board	Invitation to review	Journal Name
John Abernathy				X X X X X	<i>Journal of Business Finance and Accounting</i> <i>Journal of Accounting Auditing and Finance</i> <i>Journal of Accounting and Public Policy</i> <i>International Journal of Auditing</i> <i>Auditing: A Journal of Practice and Theory</i>
Marcus Caylor				X X X X X X	<i>Review of Accounting Studies</i> <i>Journal of Accounting and Public Policy</i> <i>International Journal of Auditing</i> <i>The Accounting Review</i> <i>Accounting Horizons</i> <i>Journal of Accounting Auditing and Finance</i>
Dennis Chambers			X	X X X X X X X X	<i>Journal of Accounting and Public Policy</i> <i>Journal of Business, Finance and Accounting</i> <i>Auditing: A Journal of Practice and Theory</i> <i>Contemporary Accounting Research</i> <i>Accounting Horizons</i> <i>The Accounting Review</i> <i>Review of Accounting Studies</i> <i>International Journal of Accounting</i> <i>Financial Accounting Reporting Section of the AAA</i>
Dana Hermanson	X		X X X X X X X X	X X X X X X X X X X X X X X X X	<i>Accounting Horizons</i> <i>International Journal of Auditing</i> <i>Journal of Accounting and Public Policy</i> <i>Auditing: A Journal of Practice and Theory</i> <i>Contemporary Accounting Research</i> <i>Accounting and the Public Interest</i> <i>Behavioral Research in Accounting</i> <i>Journal of Forensic Accounting</i> <i>Current Issues in Auditing</i> <i>The CPA Journal</i> <i>Journal of Business Ethics</i> <i>European Accounting Review</i> <i>Journal of Corporate Accounting and Finance</i> <i>Journal of Accounting Auditing and Finance</i>
Heather Hermanson				X	<i>Journal of Forensic and Investigative Accounting</i>
Sunay Mutlu				X X	<i>International Journal of Auditing</i> <i>Journal of Accounting Auditing and Finance</i>
Velina Popova				X X X X	<i>European Accounting Review</i> <i>Journal of Business Ethics</i> <i>Current Issues in Auditing</i> <i>Managerial Auditing</i>
Hong Qu				X X	<i>Journal of Accounting Research</i> <i>Contemporary Accounting Research</i>

Benedikt Quosigk				X X X X	<i>Journal of Accounting and Public Policy</i> <i>Journal of International Accounting Auditing and Taxation</i> <i>Journal of Public Budgeting Accounting and Financial Management</i> <i>International Journal of Auditing</i>
Brad Schafer				X	<i>International Journal of Auditing</i>
Jennifer Schafer			X	X X X	<i>Behavioral Research in Accounting</i> <i>The Journal of the American Taxation Association</i> <i>Contemporary Accounting Research</i> <i>The Journal of the American Taxation Association</i>
Divesh Sharma	X X		X X X X X X X X X X X X X X X X X	X X X X X X X X X X X X X X X X X X X	<i>Auditing: A Journal of Practice & Theory</i> <i>Accounting Research Journal</i> <i>Accounting Horizons</i> <i>Canadian Journal of Administrative Sciences</i> <i>The Accounting Review</i> <i>Behavioral Research in Accounting</i> <i>International Journal of Accounting</i> <i>International Journal of Auditing</i> <i>Journal of Accounting and Public Policy</i> <i>Journal of Business Finance and Accounting</i> <i>Pacific Accounting Review</i> <i>Current Issues in Auditing</i> <i>Journal of Accounting Auditing and Finance</i> <i>Contemporary Accounting Research</i> <i>Managerial Auditing Journal</i> <i>British Accounting Review</i> <i>Advances in Accounting</i> <i>European Accounting Review</i> <i>Accounting and Finance</i>
Vineeta Sharma			X	X X X X X X X X X X	<i>Auditing: A Journal of Practice & Theory</i> <i>Accounting Horizons</i> <i>Journal of Business Finance and Accounting</i> <i>International Journal of Auditing</i> <i>Journal of Accounting and Public Policy</i> <i>Accounting and Business Research</i> <i>Managerial Auditing Journal</i> <i>Accounting and Finance</i> <i>Pacific Accounting Review</i>
Sandria Stephenson			X	X X	<i>Journal of Accounting Education</i> <i>Accounting Education: An International Journal</i>

Table C – Journal articles with significant citations (2014-2019)

Citation	Year of Publication	Number of times Cited
Audit partner rotation and financial reporting quality, B Litt, DS Sharma, T Simpson, PN Tanyi, <i>Auditing: A Journal of Practice & Theory</i> 33 (3), 59-86	2014	51

Exploration of skepticism, client-specific experiences, and audit judgments, V Popova, <i>Managerial Auditing Journal</i> 28 (2), 140-160	2014	48
The effect of alternative fraud model use on auditors' fraud risk judgments, DM Boyle, FT DeZoort, DR Hermanson, <i>Journal of Accounting and Public Policy</i> 34 (6), 578-596	2015	40
The nominating committee process: A qualitative examination of board independence and formalization, R Clune, DR Hermanson, JG Tompkins, Z Ye, <i>Contemporary Accounting Research</i> 31 (3), 748-786	2014	38
Voluntary Audit Committee Characteristics, Incentives, and Aggressive Earnings Management: Evidence from New Zealand, VD Sharma, C Kuang, <i>International Journal of Auditing</i> 18 (1), 76-89	2014	36
Examining the perceptions of professionally oriented accounting faculty, DM Boyle, BW Carpenter, DR Hermanson, NP Mero, <i>Journal of Accounting Education</i> 33 (1), 1-15	2015	21
Effects of Initial Audit Fee Discounts on Audit Quality: Evidence from Germany, P Krauß, BM Quosigk, H Zülch, <i>International journal of Auditing</i> 18 (1), 40-56	2014	21
Costs of mandatory periodic audit partner rotation: Evidence from audit fees and audit timeliness, DS Sharma, PN Tanyi, BA Litt, <i>Auditing: A Journal of Practice & Theory</i> 36 (1), 129-149	2016	21
Corporate social responsibility report narratives and analyst forecast accuracy, V Muslu, S Mutlu, S Radhakrishnan, A Tsang, <i>Journal of Business Ethics</i> 154 (4), 1119-1142	2019	10

Table D – Leadership positions in academic and/or professional associations

Faculty Name	Elected and/or appointed position	Academic and/or Professional Association
John Abernathy	Board Member	AAA Auditing Standards Committee
Don Ariail	President Secretary President President	AAA Gender Issues and Work Life Balance GA Association of Economics and Finance GA Association of Accounting Educators Southeast AAA
Mary C. Cleaveland	President Secretary	GA Association of Accounting Educators Diversity Section of AAA
Rich Clune	Board of Directors Board of Directors	Munich American Reassurance Company Institute of Internal Auditors (Atlanta)
Kathryn Epps	Member Peer Review Team Chair & Member Chair Regional Director Board Member	AACSB Committee on Accreditation Policy AACSB International WEIC Research Task Force AICPA AAA APLG – Southeast FEI – National Diversity Action Team

Dana Hermanson	Task Force Chair Board of Advisors Board of Advisors Chair Chair Chair	Pathways Commission Implementation Task Force Oversight Systems National Association of Corporate Directors AAA Publications Committee AAA Auditing Section Innovations Committee Accounting Horizons Steering Committee
Brad Schafer	Board of Directors Board Member	Educational Foundation of Georgia Society of CPAs AIS Educator Association
Marshall McComb	Chapter Director	North Atlanta Chapter of GSCPAs
Sandria Stephenson	President/Officer Chair	GA Association of Accounting Educators SE Regional AAA

Table E – Recognition for Research (2014-2019)

Faculty Name	Recognition for Research/Intellectual contributions	Academic and/or Professional Association
Don Ariail	Best Paper Outstanding Dissertation Award	American Accounting Association KPMG
Marcus Caylor	Top 500 Downloaded Authors (2014-2018)	Social Science Research Network
Dennis Chambers	Outstanding Publication Award Ranked Accounting Researcher	Coles College of Business BYU Accounting Research Ranking
Kathryn Epps	2014 Research & Service Award	AAA – Diversity Section
Dana Hermanson	Nominee AAA Wildman Medal #6 th Ranked Accounting Researcher in Breadth and Topic Nominee Cook Award Career Achievement Award and 4 others Best Paper Awards Outstanding Research Award	American Accounting Association BYU Accounting Research Ranking AAA Coles College AAA KSU
Velina Popova	Ranked Accounting Researcher	BYU Accounting Research Ranking
Brad Schafer	Outstanding Education Case Award	AAA AIS Section
Jennifer Schafer	Outstanding Working Paper Award Ranked Accounting Researcher	Coles College BYU Accounting Research Ranking
Divesh Sharma	Best Working Paper Award Ranked Accounting Researcher Teacher of the Year Distinguished Professor Distinguished Research Faculty Award	Coles College BYU Accounting Research Ranking Cobb County Chamber of Commerce Kennesaw State University Graduate College KSU
Vineeta Sharma	Best Working Paper Award Foundation Prize for Publication Ranked Accounting Researcher	Coles College Kennesaw State University BYU Accounting Research Ranking
Sandria Stephenson	George Krull Innovation in Teaching	Grant Thornton

APPENDIX B

Table A6

Table A6

Table A6: Assignment of Faculty to Teach Accounting Courses in All Degree Programs Within the Accounting Academic Unit During the Most Recent Academic Year

NOTE: All undergraduate and master’s degree courses are listed with the minimum qualifications of a master’s degree in accounting or related field or CPA with significant experience. This is an absolute minimum for these courses, and the School of Accountancy administration is very careful to deploy an appropriate portfolio of faculty members with doctoral degrees. Further, it is only on rare occasions that the we would engage a faculty member without a graduate degree; however, we at times have been quite fortunate to find someone with extensive, high-level experience (e.g. a partner of a large, national firm) who is able to bring appropriate perspective to the classroom.

All Courses Taught	List Minimum Qualifications or Credentials for Faculty Assignment to Each Course	List Current or Emerging Technology Deployed in Each Course	List All Faculty Assigned to Teach this Course for the Most Recent Academic Year
ACCT 2100: Introduction to Financial Accounting	Master’s degree in accounting or related field or CPA with significant experience	Excelproject.com, SEC EDGAR	Tsay, Ariail, Miller, Campbell, Landis, Quosiqk, Sadeckas, Varon, Eredia, Mutlu, Hulsey, Qu
ACCT 2200: Introduction to Managerial Accounting	Master’s degree in accounting or related field or CPA with significant experience	Polleverywhere.com, McGraw-Hill online resources, Excelproject.com	Hong, Benson, Popova, Malgeri, Stephenson, Hulsey, Shumate, Smith, Tsay, Woodward, Landis, Martin
ACCT 3100: Intermediate Financial Accounting I	Master’s degree in accounting or related field or CPA with significant experience	ALEKS: SEC EDGAR, McGraw-Hill online resources, Excel	Cleveland, Shumate, Qu
ACCT 3200: Concepts in Federal Taxation	Master’s degree in accounting or related field or CPA with significant experience	Tax preparation software, RIA Checkpoint, IRS website	Cleveland, Martin, Cleary, Varon
ACCT 3300: Accounting Information Systems	Master’s degree in accounting or related field or CPA with significant experience	Quickbooks, Microsoft Visio, Microsoft Project, Excel, XBRL Viewer	Harmon, Caylor, Qu
ACCT 3396: Cooperative Study	Master’s degree in accounting or related field or CPA with significant experience		Caylor
ACCT 3398: Internship	Master’s degree in accounting or related field or CPA with significant experience		Caylor
ACCT 4050: Intermediate Financial Accounting II	Master’s degree in accounting or related field or CPA with significant experience	FASB Codification online, AICPA CPA Content Specification Outline, McGraw-Hill online resources	Chambers, Stephenson, Clements

ACCT 4100: Advanced Financial Accounting	Master's degree in accounting or related field or CPA with significant experience	Excel, Company websites	Clements, Shumate
ACCT 4150: Auditing and Assurance	Master's degree in accounting or related field or CPA with significant experience	Excel, The Center for Audit Quality website, AICPA website, WSJ website, CFO.com, COSO website, PCAOB standards website, EDGAR	Sharma (V), McComb
ACCT 4152: Internal Auditing	Master's degree in accounting or related field or CPA with significant experience	Excel, IIA materials online	Benson
ACCT 4200: Advanced Managerial Accounting	Master's degree in accounting or related field or CPA with significant experience	Excel	Stephenson
ACCT 4250: Advanced Taxation	Master's degree in accounting or related field or CPA with significant experience	IRS Website, RIA Checkpoint	Martin
ACCT 4300: International Accounting	Master's degree in accounting or related field or CPA with significant experience	GAAP Codification, IFRS, IASB, EDGAR	McComb
ACCT 4400: Directed Study	Master's degree in accounting or related field or CPA with significant experience		McComb
ACCT 4550: Accounting Data Analytics	Master's degree in accounting or related field or CPA with significant experience	Excel, Tableau, IDEA, Microsoft SQL Server, Access, Python	Mutlu, Miller, Harmon, Abernathy
ACCT 4600: Governmental and Not-for-Profit Accounting	Master's degree in accounting or related field or CPA with significant experience	GASB, FASB codifications, IRS 990 filings	Quosiqk
ACCT 4700: Valuation of Closely Held Businesses	Master's degree in accounting or related field or CPA with significant experience		Varon
ACCT 4800: Fraud and Forensic Accounting	Master's degree in accounting or related field or CPA with significant experience	Continuous monitoring software, Benford's Law analysis	Hermanson (D), Ariail
MAcc Program			
ACCT 8101: Seminar in Auditing	Master's degree in accounting or related field or CPA with significant experience	Excel, Electronic Working Papers	Schafer (J)
ACCT 8201: Corporate Governance and the Business Environment	Master's degree in accounting or related field or CPA with significant experience		Hermanson (D)
ACCT 8301: Corporate Tax and Shareholders	Master's degree in accounting or related field or CPA with significant experience	Excel	Schafer

ACCT 8401: Financial Accounting Theory and Application	Master's degree in accounting or related field or CPA with significant experience	FASB Codifications	Clements
ACCT 8701: MAcc Capstone Experience I	Master's degree in accounting or related field or CPA with significant experience	Pathbrite, Becker Online	Hermanson (H)
ACCT 8702: MAcc Capstone Experience II	Master's degree in accounting or related field or CPA with significant experience	Pathbrite, Becker Online	Hermanson (H)
MAcc Program Audit/Advisory Specialization			
ACCT 8610: Advanced Systems and Controls for Risk Advisors	Master's degree in accounting or related field or CPA with significant experience	SQL, Tableau	Schafer (B)
ACCT 8620: Advanced Risk Analytics and Forensic Accounting	Master's degree in accounting or related field or CPA with significant experience	MS Excel, SQLite, Tableau, R	Mutlu
ACCT 8630: Regulatory Structures and Emerging Issues in Financial Reporting	Master's degree in accounting or related field or CPA with significant experience	FASB website for agenda and original pronouncements, SEC EDGAR site, FASB codification	Chambers
ACCT 8640: Seminar in Internal Auditing	Master's degree in accounting or related field or CPA with significant experience	Excel, Microsoft Office Suite	Schafer (B)
MAcc Program Tax Specialization			
ACCT 8510: Tax Research and Procedure	Master's degree in accounting or related field or CPA with significant experience	Tableau, Excel, RIA Checkpoint, IRS Statistics Database, Tax Policy Center database	Schafer (J)
ACCT 8530: Taxation of Flow-Through Entities	Master's degree in accounting or related field or CPA with significant experience	RIA Checkpoint	Schafer (J)
ACCT 8545: State and Local Taxation	Master's degree in accounting or related field or CPA with significant experience	RIA Checkpoint, State Revenue Department Sites	Clements
ACCT 8560: International Taxation	Master's degree in accounting or related field or CPA with significant experience	RIA Checkpoint, IRS Site, International Treaties	Clements
PhD Program			
ACCT 9901: Research Methods and Dissertation Design I	Doctoral degree with active research agenda		Schafer, Sharma (V), Sharma (D), Popova, Young
ACCT 9902: Research Methods and Dissertation Design II	Doctoral degree with active research agenda	WRDS database, SPSS, and STATA	Young
ACCT 9903: Doctoral Directed Study	Doctoral degree with active research agenda		Rutherford
ACCT 9904: Dissertation Research	Doctoral degree with active research agenda	SPSS, Qualtrics, WRDS database, STATA	Sharma (V), Sharma (D), Abernathy, Schafer (J), Popova

APPENDIX C

Table 2-2

Table 2-2

Five-Year Summary of Peer and Editorial-Reviewed Journals and Number of Publications in Each

Date Range: August 1, 2014 - July 31, 2019

Peer and Editorial-Reviewed Journals	Number of Publications	SOA Ranking
School of Accountancy		
AIS Educator Journal	1	C
AJPT	1	A*
Academy of Accounting & Financial Studies Journal	1	C
Academy of Educational Leadership Journal	1	C
Academy of Information & Management Sciences Journal	1	C
Accounting Education: An International Journal	1	B
Accounting Educators' Journal: Special Issue on Ethics	1	C
Accounting Horizons	6	A
Accounting, Organizations and Society	1	A*
Advances in Accounting	1	B
Advances in Accounting Behavioral Research	2	B
Advances in Taxation	1	B
Auditing: A Journal of Practice & Theory	4	A*
Auditing: A Journal of Practice & Theory, AAA	1	A*
Auditing: A Journal of Practice and Theory	1	A*
Behavioral Research in Accounting	2	A
Bucharest: Romanian Society for Quality Assurance	1	C
CIIA	1	B
CPA Journal	3	B
Case Research Journal	1	C
Columbia Journal of Transnational Law/Columbia University Law School	1	A
Columbia Law School's Blog on Corporations and the Capital Markets	1	C
Contemporary Accounting Research	1	A*
Cost Management	1	C
Cost Management/ Thomson Reuters.	1	C
Current Issues in Auditing	5	B

Fraud Magazine / ACFE	1	C
Georgia Educational Researcher	1	C
Georgia Journal of College and Student Affairs	1	C
International Journal of Accounting and Financial Reporting	1	C
International Journal of Accounting and Taxation	1	C
International Journal of Auditing	1	A
Issues in Accounting Education	3	A
JFAR	1	C
Journal of Accountancy	1	B
Journal of Accounting Education	1	B
Journal of Accounting and Public Policy	1	A
Journal of Accounting, Auditing and Finance	2	A
Journal of Applied Management and Entrepreneurship	1	C
Journal of Business Ethics	4	A
Journal of Business Finance and Accounting	1	A
Journal of Corporate Accounting & Finance	1	C
Journal of Corporate Accounting and Finance	2	C
Journal of Finance and Accountancy	1	C
Journal of Finance and Accounting	1	C
Journal of Forensic Accounting Research	4	C
Journal of Forensic and Investigative Accounting	6	B
Journal of International Business Education	1	B
Journal of Legal Studies Education	1	C
Journal of Public Budgeting, Accounting & Financial Management	1	B
Journal of the American Taxation Association	1	A
Journal of the International Academy for Case Studies	1	C
Long Range Planning	2	A
Macrothink Institute	1	C
Management Accounting Quarterly	1	B
Managerial Auditing Journal	1	B
New Accountant	1	C
Oil, Gas & Energy Quarterly	1	C
Organization Management Journal	1	C
Pace Environmental Law Review	1	C

Practical Tax Strategies	1	C
Society and Business Review	1	B
State Tax Notes	1	C
Tax Notes	2	C
The Accounting Review	1	A*
The CPA Journal	2	B
The Journal of the American Taxation Association	2	A
The Tax Advisor	1	C
The TaxStringer	1	C
Transactions: The Tennessee Journal of Business Law	1	C
Value Examiner	1	C
Total School of Accountancy	106	
Grand Total	106.0	
Summary – 36 A/A*'s 29 B's 41 C's	106.0	

APPENDIX D

Assurance of Learning Documentation

Assurance of Learning

NOTE: This appendix shows AoL information for the BBA and MAcc programs. Any AoL information related to the DBA/PhD is shown in the Coles College of Business CIR Report.

BBA

Discussion of Assurance of Learning Results

The tables below contain tabulations of the results of the EOP and in-course assessments. The first table reports the results from the EOP assessment of critical thinking, ethical reasoning, and written communication. These assessments are related to goals 2 and 3. The benchmark for these assessments is 70 percent. The results are relatively stable considering the significant noise in these kinds of assessments. The critical thinking and written communication results are particularly pleasing, while the ethical reasoning results somewhat lower. Since formal ethics is explicitly taught in only ACCT 4050, this is understandable. The total score results range from the high 70s to the low 90s.

The second table reports the results of a technical proficiency test covering the principal concepts in each of the required courses. Students are not given any review of the prior material, so this is also a test of retention. Well over 80 percent of students meet or exceed expectations of 60 percent correct on this assessment. This benchmark is intentionally lower than we would expect in an in-course assessment because students are taking this assessment “cold” with no review or study.

The third table contains tabulations of the results from the in-class assessments. The assessment results are organized by learning objective. The results demonstrate that our core required courses consistently achieve their benchmark percentage of students meeting or exceeding expectations. As expected, there are no clear statistically measurable trends in the results.

Student Performance on End-of-Program Assessments

Percent Of Students With Scores Meeting or Exceeding 70% on Each Component of the Ethics Case Study Write-Up				
Academic Year	Critical Thinking	Ethical Reasoning	Written Communication	Total
2014	74.1%	55.2%	94.8%	77.6%
2015	88.9%	55.3%	97.4%	90.5%
2016	95.2%	58.3%	98.8%	85.7%
2017	75.0%	48.5%	91.2%	77.9%
2018	88.4%	67.4%	100%	82.6%

Percent Of Students With Scores Meeting or Exceeding 60% on the Technical Proficiency Exam

Calendar Year	
2014	85.3%
2015	89.8%
2016	84.2%
2017	87.5%
2018	85.1%

Student Performance on In-Class Assessments

Percent Of Students With Assessment Scores Meeting or Exceeding Expectations						
Course	Percent Expected to Meet & Exceed Expectations	Calendar Year				
		2014	2015	2016	2017	2018
Learning Objective 1.1: Demonstrate knowledge and of the rules, applications, and output formats of various accounting, auditing, and tax information processes.						
ACCT 3100	60%	73%	79%	*	81%	67%
ACCT 3200	60%	64%	71%	69%	*	62%
ACCT 4050	75%	90%	88%	91%	93%	92%
Learning Objective 1.2: Demonstrate knowledge and understanding of appropriate accounting procedures and controls, and their importance in providing useful information to users in the decision-making process.						
ACCT 3300	80%	96%	93%	93%	90%	93%
Learning Objective 1.3: Demonstrate knowledge, understanding, and application of current technologies used in the accounting, auditing, and tax processes.						
ACCT 3200	75%	86%	87%	80%	*	85%
Learning Objective 2.2: Demonstrate the ability to recognize, and describe potential ethics-based situations in a business setting.						
ACCT 3100	60%	68%	68%	*	66%	*
Learning Objective 2.3: Recognize potential ethical dilemmas and develop rational resolutions on the basis of an established ethical framework.						
ACCT 3300	80%	97%	97%	93%	94%	94%
Learning Objective 3.2: Demonstrate the effective use of technology tools in the course of preparing and disseminating decision-useful accounting information.						
ACCT 3200	75%	*	94%	89%	*	88%
Learning Objective 3.4: Demonstrate successful collaboration in a team or group environment.						
ACCT 3300	75%	77%	87%	83%	87%	90%
ACCT 4050	75%	77%	77%	92%	77%	82%
* Cells without results are due to low sample size – zero or very few students taking the assessment in that year.						

BBA-Accounting Assurance of Learning Goals and Objectives

Three learning goals and several associated measurable learning objectives have been established to ensure that our undergraduate accounting program is preparing students who possess the important skills necessary for success. The common theme for the Kennesaw State University BBA-Undergraduate Accounting Program is to produce graduates who can prepare, evaluate, and disseminate ***“Decision-Useful Information.”***

Goal 1.0 Decision-Useful Information – Technical Proficiency

Accounting graduates will have the technical proficiency to understand and apply appropriate accounting rules and procedures, supported by appropriate analytical and problem-solving skills, in order to provide decision-useful information for users in a diverse global environment.

Learning Objective 1.1: Demonstrate knowledge and understanding of the rules, applications, and financial output formats of various accounting, auditing, and tax information processes. (Knowledge & Understanding)

Learning Objective 1.2: Demonstrate knowledge and understanding of appropriate accounting procedures and controls, and their importance in the ability to provide useful information to users in the decision-making process. (Understanding & Application)

Learning Objective 1.3: Demonstrate knowledge, understanding, and application of current technologies used in accounting, auditing, and tax processes. (Understanding & Application)

Learning Objective 1.4: Analyze and integrate accounting concepts as they relate to a globally diverse business environment. (Evaluation & Synthesis)

Learning Objective 1.5: Demonstrate the ability to analyze and evaluate decision alternatives, and compare and contrast them to reach a defensible solution (i.e. critical thinking skills) (Evaluation, Analysis, Synthesis)

Goal 2.0 Decision-Useful Information - Ethics and Values

Accounting graduates will understand the importance of personal and professional ethical behavior as it affects business organizations; and learn the role of ethical frameworks, including codes of ethics established by governing bodies, in order to identify and resolve ethical dilemmas.

Learning Objective 2.1: Demonstrate knowledge and understanding the various codes of ethics established by governing bodies. (Knowledge & Understanding)

Learning Objective 2.2: Demonstrate the ability to recognize, and describe potential ethics-based situations and the impact of international and cultural factors on the preparation and presentation of accounting information. (Understanding & Application)

Learning Objective 2.3: Recognize potential ethical dilemmas and develop appropriate resolutions on the basis of an established ethical framework. (Analysis, synthesis)

Goal 3.0 Decision-Useful Information - Communication and Collaboration

Accounting graduates will demonstrate the ability to collaborate with others and communicate effectively in order to be successful in a professional business environment.

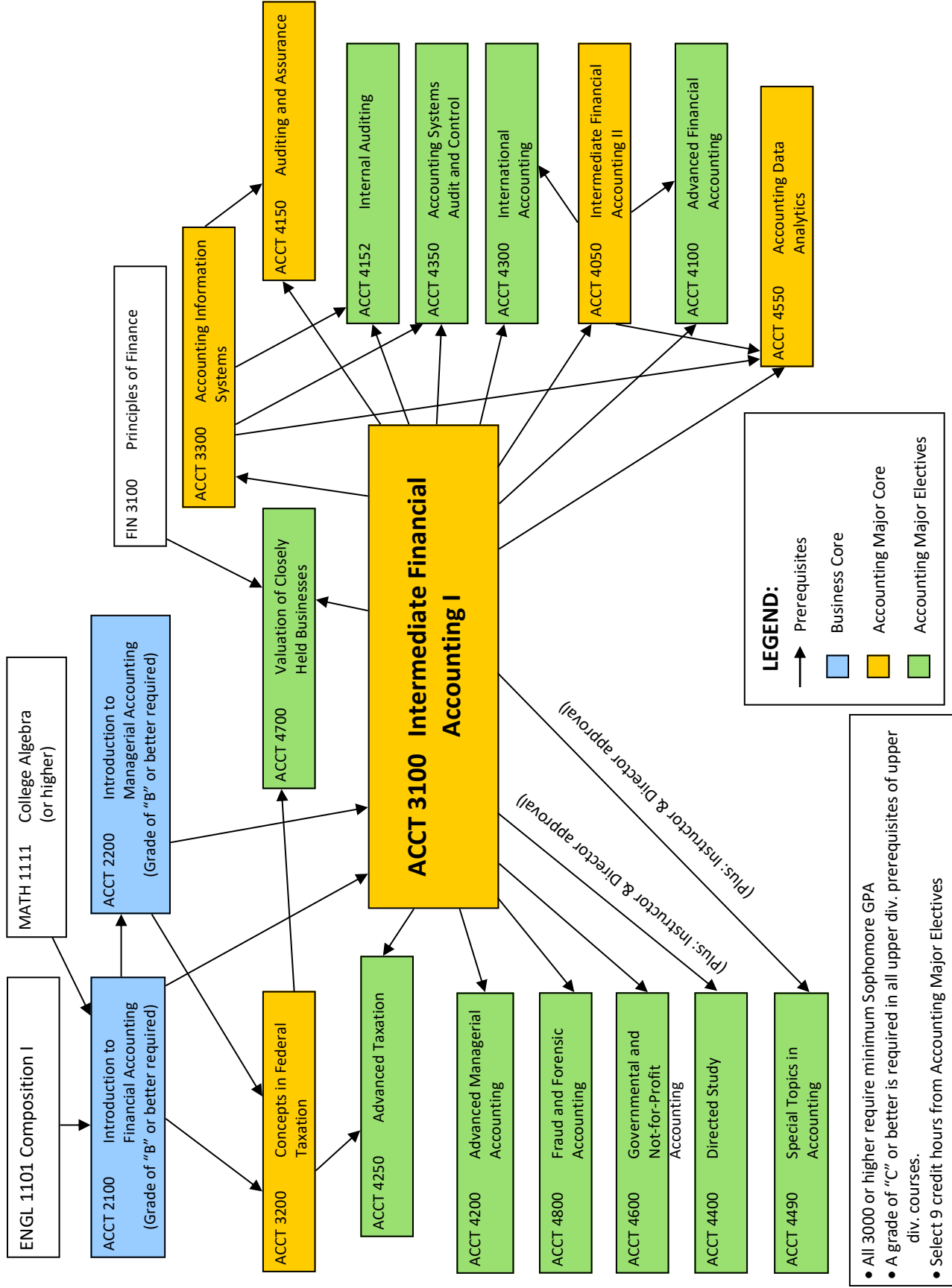
Learning Objective 3.1: Demonstrate an understanding of the importance of effectively communicating useful accounting information to organization stakeholders. (Knowledge & Understanding)

Learning Objective 3.2: Demonstrate the effective use technology tools in the course of preparing and disseminating decision-useful accounting information. (Understanding & Application)

Learning Objective 3.3: Demonstrate the ability to communicate useful accounting information to stakeholders in a written, oral, graphic, and/or interpersonal format that can influence decision-making. (Application)

Learning Objective 3.4: Demonstrate professional collaboration in a team or group environment. (Application)

Visual Representation of Accounting BBA Program Courses with Prerequisites



Assurance of Learning MAcc

The Master of Accounting (MAcc) Program is a one-year cohort program beginning in the fall of each academic year. The program conducts Assurance of Learning (AoL) assessments and provides the information on a calendar-year basis to the Coles College of Business and on an academic-year basis to the university.

Student assessments

Student outcomes and assessment courses are chosen and reviewed each year by the Graduate Curriculum Committee (GCC). The selected courses ensure students in all specializations are assessed. Each course is taught by one instructor, who is responsible for gathering data for his/her measure. See Table 1 below for student learning outcomes and measures for 2018.

Table 1: Student Learning Outcomes and Measures, MAcc Program, Calendar Year 2018

Student Learning Outcomes	Measure
1.0 Advanced Technical Knowledge: Students will demonstrate knowledge and understanding of core advanced financial accounting and reporting concepts, and specialized discipline knowledge.	1.1: CPA exam questions in discipline areas <ul style="list-style-type: none"> • ACCT 8530 (Taxation of Flow through): Sp 2018 • ACCT 8101 (Audit): Fall 2018
	1.2 Content exam <ul style="list-style-type: none"> • ACCT 8110 (Capstone Course): Sum 2018
2.0 Critical Thinking Students will demonstrate the ability to apply, analyze, evaluate, and synthesize discipline specific knowledge (i.e. critical thinking skills)	2.1 Rubrics to evaluate reaction paper to a theoretical commentary <ul style="list-style-type: none"> • ACCT 8100 (Financial Accounting Theory): Sp 2018
	2.2 Transaction analysis paper evaluation <ul style="list-style-type: none"> • ACCT 8110 (Capstone course): Sum 2018
3.0 Communication Students will demonstrate the ability to effectively communicate discipline specific knowledge to stakeholders in a written, oral, and/or interpersonal format.	3.1 Rubric to evaluate presentation <ul style="list-style-type: none"> • ACCT 8530 (Taxation of Flow through): Sp 2018
	3.2 Faculty and expert panel evaluations of capstone course presentations <ul style="list-style-type: none"> • ACCT 8110 (Capstone course): Sum 2018
	3.3 Rubric to evaluation a presentation of an audit plan <ul style="list-style-type: none"> • ACCT 8101 (Audit): Fall 2018

The MAcc program changed in 2018-2019 to add a career and certification focus for students in order to better prepare them for the profession. The “old” program ended (students graduated) in summer 2018, and the “new” program began (students entered the new cohort) in fall 2018. Under the old program, assessment courses occurred in spring, summer and fall semesters. Thus, for calendar year 2018, assessments include courses in both the old and new program.

Beginning fall 2019, the Graduate Curriculum Committee (GCC) has moved all assessments to the fall semester. This aligns well with our new program, which requires a consistent core curriculum for all students in the fall semester. Students then begin their specialization courses in the spring semester. The timing of assessments will also allow our program to provide consistent reports to the college and university, which require both calendar-year and academic year reports. The measurement courses beginning for fall 2019, are provided in Table 2 below.

Table 2: Student Learning Outcomes and Measures, MAcc Program, Calendar Year 2019 and Academic Year 2019/2020

Student Learning Outcomes	Measure
1.0 Advanced Technical Knowledge Students will demonstrate knowledge and understanding of core advanced financial accounting and reporting concepts, and specialized discipline knowledge.	1.1 CPA exam questions in discipline area <ul style="list-style-type: none"> • ACCT 8301 (Corporate Tax)
	1.2 CPA exam questions in discipline area <ul style="list-style-type: none"> • ACCT 8101(Auditing)
2.0 Critical Thinking Students will demonstrate the ability to apply, analyze, evaluate, and synthesize discipline specific knowledge (i.e. critical thinking skills)	2.1 Synthesis paper <ul style="list-style-type: none"> • ACCT 8201 (Corporate Governance)
	2.2 Analysis paper <ul style="list-style-type: none"> • ACCT 8401 (Financial Accounting Theory)
3.0 Communication Students will demonstrate the ability to effectively communicate discipline specific knowledge to stakeholders in a written, oral, and/or interpersonal format.	3.1 Faculty and expert panel evaluations of audit plan <ul style="list-style-type: none"> • ACCT 8101 (Audit)
	3.2 Client letter <ul style="list-style-type: none"> • ACCT 8301 (Corporate Tax)

Program Assessments

The MAcc Program also assesses our overall program with the outcomes and measurements provided in Table 3 below.

Table 3: Program Outcomes and Measurements

Performance Outcome	Measure
1. Increase the academic profile of applicants accepted into the program	1. Average accounting GPA (5 prerequisite courses) for incoming students
	2. Average overall GPA for incoming students
2. Increase student readiness for professional performance	1. Percentage of students who sit for at least one part of the CPA Exam or any other professional certification exam.
	2. Percentage of students who pass at least one part of the CPA Exam or any other professional certification exam.
3. Increase student opportunities after graduation	1. Percentage of students who graduate with a job offer
	2. Percentage of students who graduate with a job offer in their specialization (tax, audit, advisory).

Results for 2018

Table 4 reports the results by section for each of the student learning outcomes for 2018.

Table 4: 2018 AoL Student Outcome Results by Course and Section

Learning Objective	Course		Semester (2018)	Section	Threshold to Exceed	Threshold to Meet	N above	N at	N below
LO 1.1	ACCT	8530	Spring	1	90%	75%	2	4	5
LO 1.1	ACCT	8530	Spring	2	90%	75%	2	3	1
LO 1.1	ACCT	8101	Fall	1	90%	80%	32	1	1
LO 1.2	ACCT	8110	Summer	1	90%	70%	14	16	4
LO 1.2	ACCT	8110	Summer	2	90%	70%	11	8	1
LO 2.1	ACCT	8110	Summer	1	90%	80%	34	0	0
LO 2.1	ACCT	8110	Summer	2	90%	80%	20	0	0
LO 2.2	ACCT	8100	Spring	1	90%	80%	5	16	3
LO 2.2	ACCT	8100	Spring	2	90%	80%	1	8	11
LO 3.1	ACCT	8530	Spring	1	90%	80%	11	0	0
LO 3.1	ACCT	8530	Spring	2	90%	80%	6	0	0
LO 3.2	ACCT	8110	Summer	1	90%	80%	25	6	3
LO 3.2	ACCT	8110	Summer	2	90%	80%	15	2	3
LO 3.2	ACCT	8101	Fall	1	90%	80%	22	12	0

Feedback

Feedback from instructors in the MAcc courses tended to revolve around two overall themes. First, the night cohort performed lower than the day cohort in 2018 as well as prior years. Night students have large demands on their time, and some do not have a goal to obtain the CPA license. Second, many students were not focused on taking the CPA exam in 2018 (2017/2018 cohort). This was partially due to the fact that CPA exam responsibilities were independent of the MAcc Program at this time. While the students were encouraged to take the CPA exam, there was not a set structure embedded in the program for when and how the students should prepare and sit for the exam.

Improvements

As a result of some of the issues identified above, as well as a desire to better prepare students for entering the profession, the MAcc Program was changed beginning with the 2018/2019 cohort. The current program is a full time, daytime only program. It includes a capstone course that spans the full length of the program. In the capstone course, students develop a personalized career plan and work toward achieving professional and certification goals. The current program has four core courses that all students take together, and then students split into their chosen specialization of either tax or audit/advisory. The new program also includes additional data analytics topics, which has increasingly become a more valuable skill for accounting professionals.

Program Results for 2018/2019 Cohort

We have already seen promising results under our new program structure. Table 5 below indicates the most recent data for students who entered the new program in fall 2018. We hope to increase enrollment and to improve the CPA Exam pass rate going forward.

Table 5: Program Information for 2018/2019 MAcc Program

Measure	Results (34 students)
Average accounting GPA (undergraduate)	3.57
Average overall GPA (undergraduate)	3.55
Percentage of students who sit for at least one part of the CPA Exam	100%
Percentage of students who pass at least one part of the CPA Exam	70.59%
Percentage of students who graduate with a job offer	97.06%
Percentage of students who graduate with a job offer in their specialization (tax, audit, advisory)	97.06%

APPENDIX E

Strategic Plans for 2013-2018 and 2019-2024

KENNESAW STATE UNIVERSITY

COLES COLLEGE OF BUSINESS
SCHOOL OF ACCOUNTANCY

STRATEGIC PLAN

2013 - 2018



FROM THE DIRECTOR

Dear Friend:

It is with great enthusiasm that I present to you the Kennesaw State University School of Accountancy 2013-2018 Strategic Plan, which emphasizes the values and beliefs that guide the work of a collegial and successful group of faculty and professional staff members.

At the core of this strategic plan are newly developed vision and mission statements that represent the ideals and aspirations housed in the School of Accountancy. This document also describes the expected outcomes and supporting strategies that, once achieved, will represent significant progress toward our vision of becoming a nationally recognized leader in influencing the accounting profession. These items illustrate the guiding principles conveyed everyday while educating our students, conducting relevant research, and engaging with the profession.

The process of developing this document involved a dedicated Strategic Planning Committee and input from key School of Accountancy stakeholders: college and university leadership, School of Accountancy faculty and staff, students, alumni, the School of Accountancy Advisory Board, and other representatives of the accounting professional community. I am grateful to the committee members and to all who contributed to the process.

You will find that this document complements the broader missions and strategic plans of the University System of Georgia, Kennesaw State University, and the Michael J. Coles College of Business. Additionally, it reflects a careful assessment of the state of higher education and the critical role that the KSU School of Accountancy plays in producing graduates who will serve the accounting profession as successful professionals and thought leaders.

This strategic plan reflects the vision of a School of Accountancy that includes world class researchers, award winning educators, leaders in professional and academic organizations, and partners with the accounting profession. As always, we welcome and appreciate your support.



Sincerely,

A handwritten signature in black ink that reads "Kathryn K. Epps". The signature is written in a cursive, flowing style.

Kathryn K. Epps, Ph.D.
Associate Dean, Coles College of Business
Director, School of Accountancy



Coles College of Business

School of Accountancy

We aspire to be a nationally recognized leader in influencing the accounting profession by educating our students, performing relevant research, and engaging with the profession.



CONTENTS

Vision & Mission	6
Expected Outcome 1	9
Expected Outcome 2	11
Expected Outcome 3	12
Expected Outcome 4	15
Strategic Planning Committee Members	16

VISION & MISSION

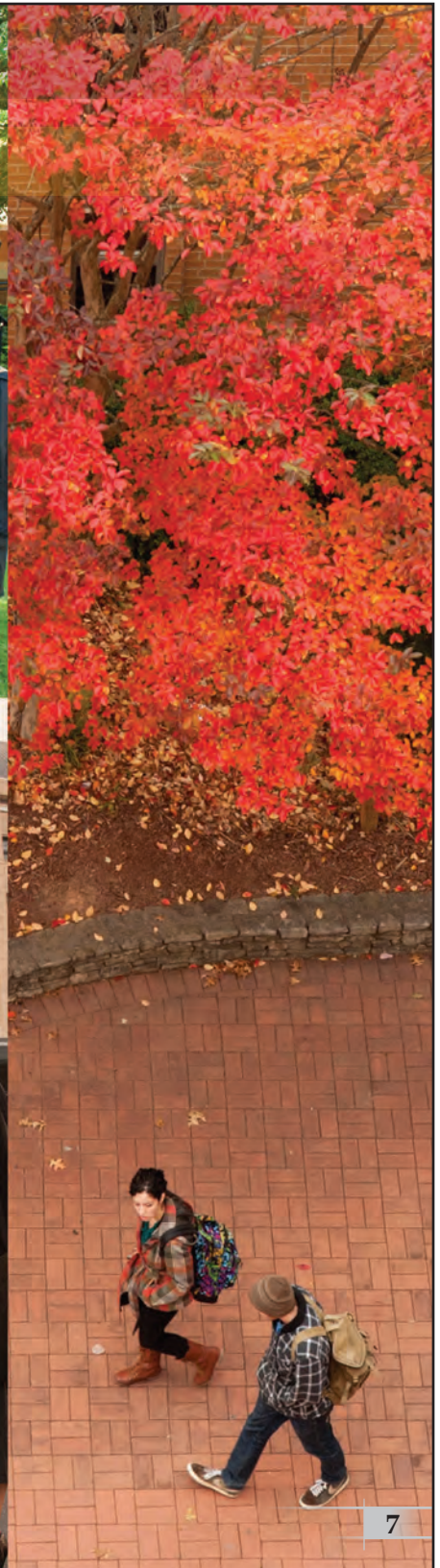
VISION

We aspire to be a nationally recognized leader in influencing the accounting profession by educating our students, performing relevant research, and engaging with the profession.

MISSION

The mission of the School of Accountancy at Kennesaw State University is (1) to provide a high quality accounting education to a diverse student group, preparing successful accounting professionals and future leaders in local, national, and global organizations; and (2) to influence the accounting profession through relevant research and professional engagement. We will achieve these goals by promoting teaching and research excellence, delivering innovative undergraduate and graduate programs, and fostering an ethical environment of intellectual curiosity, innovation, and collegiality.









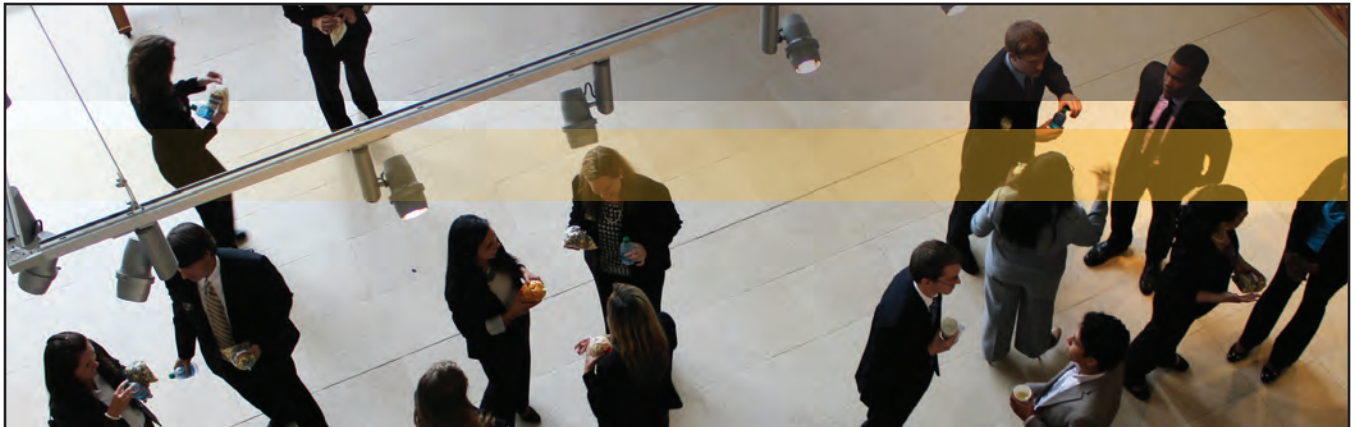
EXPECTED OUTCOME 1

STUDENTS AND ACADEMIC PROGRAMS

Provide high-quality, innovative programs to equip a diverse group of students to achieve their professional goals.

SUPPORTING STRATEGIES

1. Attract and retain high-potential students.
2. Provide resources to students entering the School of Accountancy to improve preparedness.
3. Devote resources to the development and teaching of technical, career management, and ethical decision-making skills in all academic programs.
4. Nurture programs and areas of excellence that have achieved or have the potential to achieve national prominence.
5. Develop systems to connect with and track the career success and progression of School of Accountancy alumni.





EXPECTED OUTCOME 2

SCHOLARSHIP AND RESEARCH

Produce scholarship to facilitate national recognition in innovation, learning, and engagement.

SUPPORTING STRATEGIES

1. Publish in high-quality academic peer-reviewed journals.
2. Publish in high-quality practitioner-focused venues.
3. Participate in academic and professional conferences.
4. Facilitate faculty participation in external academic service roles.
5. Facilitate student participation in scholarly activities.

EXPECTED OUTCOME 3

PROFESSIONAL ENGAGEMENT

Expand and sustain collaborative initiatives toward professional and service activities to enhance the School of Accountancy's involvement with its stakeholders.

SUPPORTING STRATEGIES

1. Identify faculty champions who will spearhead specific strategies and initiatives for professional engagement.
2. Determine strategies and implement actions for improving professional engagement.
3. Become more engaged in the local community by developing joint initiatives with employers to provide accounting continuing professional education and to solicit increased classroom involvement from employers.
4. Identify and leverage faculty research applicable to external stakeholders that could enhance functional expertise for businesses.
5. Increase faculty and staff leadership roles in regional, national, and global academic and professional associations.









EXPECTED OUTCOME 4

RESOURCES AND FINANCIAL STRATEGIES

Expand our external and internal resources to support the Kennesaw State University goal of national prominence.

SUPPORTING STRATEGIES

1. Pursue alternative quality MAcc program and classroom space.
2. Pursue the ability to direct profits from certificate programs and executive education programs to the School of Accountancy when such programs are School of Accountancy driven.
3. Expand relationships with professional organizations and employers to increase School of Accountancy funding received from donations, grants, and partnerships.
4. Develop School of Accountancy alumni giving, expanding the number of donors and total dollars given.
5. Grant limited-term professorships to selected faculty members.
6. Evaluate the structure of the School of Accountancy to ensure appropriate resources and autonomy to prepare graduates for a licensed profession.
7. Secure a multimillion-dollar naming gift for the School of Accountancy.

STRATEGIC PLANNING COMMITTEE MEMBERS

Katherine A. Acuff, MPA Assistant Director of Administration, School of Accountancy,
Kennesaw State University

Jane Campbell, DBA, CPA Coles College Associate Dean of Undergraduate Programs
and Professor of Accounting, Kennesaw State University

Marcus Caylor, Ph.D. Assistant Professor of Accounting, Kennesaw State
University

Rich Clune, EDM, CPA, CIA Associate Director, School of Accountancy,
KSU MBA '01 Director, Internal Audit Center, Kennesaw State University

Kathryn K. Epps, Ph.D. Associate Dean, Coles College of Business
Director, School of Accountancy, Kennesaw State University

Tracy Gibson, MBA, CPA Executive Director, Finance Operations, Turner Broadcasting
System, Inc.

Dana Hermanson, Ph.D. Dinos Eminent Scholar Chair of Private Enterprise and
Professor of Accounting, Kennesaw State University

Linda Malgeri, MBA, CPA	Director, Coles College Assurance of Learning Associate, Professor of Accounting, Kennesaw State University
Bob Martin, MBA, CPA	Coordinator of the Undergraduate Accounting Programs and Senior Lecturer of Accounting, Kennesaw State University
Brian Pendley, CPA <i>KSU BBA '94</i>	Partner, Ernst & Young LLP
Jennifer Schafer, Ph.D.	Associate Professor of Accounting, Kennesaw State University
Larry Stevens, CPA	Executive in Residence, Instructor of Accounting, Kennesaw State University
Daniel Street, MAcc <i>KSU BBA '10, MAcc '12</i>	Internal Audit Associate, PRGX Global, Inc.
Richard B. Taylor, CPA	Shareholder, HLB Gross Collins, P.C.

**CONNECT WITH THE KENNESAW STATE UNIVERSITY
SCHOOL OF ACCOUNTANCY**





Kennesaw State University, a unit of the University System of Georgia, is an equal opportunity institution, which does not discriminate on the basis of race, color, sex, sexual orientation, age, religion, national origin or disability.

CONTACT

PHONE NUMBER: 470.578.6084

FAX NUMBER: 470.578.9018

Visit: [COLES.KENNESAW.EDU/ACCOUNTANCY](https://coles.kennesaw.edu/accountancy)



STRATEGIC PLAN

2019-2024





Kennesaw State University, is a unit of the University System of Georgia, is an equal opportunity institution, which does not discriminate on the basis of race, color, sex, sexual orientation, age, religion, national origin or disability.

Content

3	From the Director
4	Vision & Mission
6	Expected Outcome 1
8	Expected Outcome 2
9	Expected Outcome 3
11	Expected Outcome 4
12	Strategic Planning Committee Members



From the Director



Dear SOA Friend:

Building upon the successes of the 2013-2018 Strategic Plan presented to you by our former Director, Dr. Kathryn Epps, I am excited to present the 2019-2024 Strategic Plan. It continues to focus and guide the efforts and engagements of an accomplished, collegial cadre of faculty and staff of the School of Accountancy (SOA). The modifications to this plan are consistent with the vision of becoming a nationally recognized leader in influencing the accounting profession by delivering innovative programs to educate our students, conducting relevant research, and engaging with our partners in the accounting profession.

This document is in harmony with the missions and strategic plans of the University System of Georgia, Kennesaw State University, and the Michael J. Coles College of Business. It also reflects a fresh assessment of higher education and developments over the past five years. The objective of producing undergraduate and graduate students prepared to successfully serve as professionals and thought leaders is core to this plan.

I want to take this opportunity to thank the members of the Strategic Planning Committee for their insight and dedication to the process. Input from other School of Accountancy stakeholders has been actively solicited. College and University leadership, SOA Faculty and Staff, students, alumni, SOA Advisory Board and others in the accounting profession also made substantive contributions to this process. We continue to appreciate the support of all of our partners and are proud to present our new Strategic Plan.

Sincerely,



Steven W. Smalt, Ph.D., CPA
Director of the School of Accountancy



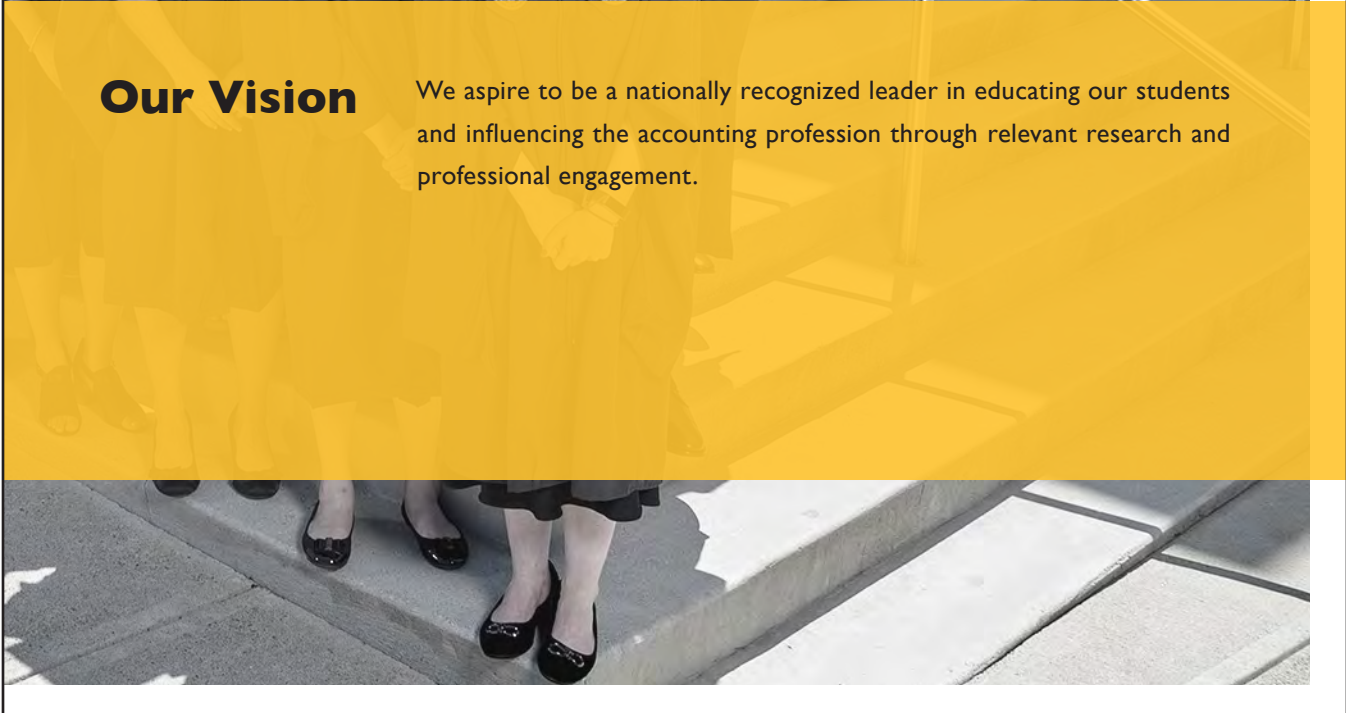
Our Mission

The mission of the School of Accountancy at Kennesaw State University is (1) to provide a high quality accounting education to a diverse student group, and prepare successful professionals and future leaders in local, national, and global accounting and business organizations; and (2) to influence the accounting profession through relevant research and professional engagement. We will achieve these goals through promoting excellence in teaching and research, delivering innovative undergraduate and graduate programs, and fostering an environment of intellectual curiosity, innovation, and collegiality.



Our Vision

We aspire to be a nationally recognized leader in educating our students and influencing the accounting profession through relevant research and professional engagement.



Expected Outcome I

Student and Academic Programs

Provide high quality, innovative programs to equip a diverse group of students with the tools to achieve their professional goals.

Supporting Strategies

1. Attract and retain high-potential students.
2. Devote resources to the development and teaching of ethical decision-making, communication and technical skills.
3. Develop systems to connect with and track the career success and progression of School of Accountancy alumni.
4. Promote student engagement in continuous career management through experiential learning, networking, mentoring and professional certification.





Expected Outcome 2

Scholarship and Research Activities

Achieve national recognition by producing and interpreting knowledge with high impact on the academy and practice.

Supporting Strategies

1. Publish in high-quality, academic, and practitioner peer-reviewed journals.
2. Sufficient funding of archival and experimental data costs, submission fees, and conference attendance.
3. Hire new faculty with a high likelihood of producing quality research.
4. Collaborate with doctoral students through dissertation committee membership and co-authorships.
5. Participate in academic and professional conferences.
6. Facilitate faculty participation in external academic service roles.



Expected Outcome 3

Professional Engagement

Expand and sustain collaborative initiatives toward professional and service activities to enhance the School of Accountancy's involvement with its stakeholders.

Supporting Strategies

1. Increase faculty champions who will spearhead specific strategies and initiatives for professional engagement.
2. Become more engaged in the local community by developing joint initiatives with employers to provide accounting continuing professional education and to solicit increased classroom involvement from employers.
3. Identify and disseminate relevant faculty research to external stakeholders that could enhance functional expertise for businesses.
4. Increase faculty and staff leadership roles in regional, national, and global academic and professional associations.
5. Document and communicate specific strategies and actions for improving professional engagement.



Expected Outcome 4

Resources and Financial Strategies

Expand our external and internal resources to support the Kennesaw State University goal of national prominence.

Supporting Strategies

1. Prioritize School of Accountancy personnel and facility resources to ensure that we are preparing students to meet the needs of a licensed profession and the greater business community.
2. Pursue the ability to direct profits from certificate programs and executive education programs to the School of Accountancy when such programs are School of Accountancy driven.
3. Expand relationships with professional organizations and employers to increase School of Accountancy funding received from professorships, donations, grants, and partnerships.
4. Invest in an alumni development and sustainability program to build, engage, and nurture alumni; encouraging them to become long-term donors to the School of Accountancy.
5. Develop a School of Accountancy Career Counseling program at the undergraduate level to better prepare students for the KSU MAcc program and for entering the accounting profession.
6. Secure a multimillion-dollar naming gift for the School of Accountancy and explore multiple naming opportunities.



Strategic Planning Committee Members

- | | |
|---------------------------------------|---|
| Cory Bennett, CPA, CFMA | Partner, Bennett Thrasher |
| Marcus Caylor, Ph.D. | Associate Professor of Accounting, Kennesaw State University |
| Dennis Chambers, Ph. D. | Professor of Accounting, Kennesaw State University |
| Laurie Ereddia, MAcc, CPA | Controller, Superior Plumbing and Lecturer of Accounting, Kennesaw State University |
| Heather Hermanson, Ph. D., CPA | Director of the Master of Accounting Program and Professor of Accounting |
| Lori Kaczynski, CPA, CIA | Chief Audit Executive, Risk and Compliance Leader, Financial Executive, Graphic Packaging International, Inc. |
| Bob Martin, MBA, CPA | Senior Lecturer of Accounting, Kennesaw State University |
| Bill Mulcahy, CPA, CIA | Board Member, CEO, City Auditor, Consultant, Mulcahy Accounting and Risk Consulting |
| Nicole Pearce, M. Ed. | Assistant Director of Strategic Partnerships, Kennesaw State University |



- Velina Popova, Ph. D.** Assistant Professor of Accounting, Kennesaw State University
- Melissa Ramer, CPA** Partner, PricewaterhouseCooper
- Shannon Shumate, CPA, CGMA** Lecturer of Accounting, Kennesaw State University
- Steve Smalt, Ph. D., CPA** Director of the School of Accountancy,
Kennesaw State University
- Larry Stevens, CPA** Executive in Residence, Kennesaw State University
- Richard Taylor, CPA** Partner, HLB Gross Collins LLP
- Sonia Toson, JD** Associate Professor of Business Law, Kennesaw State University
- Lori Trahan, Ph. D.** Associate Director, Department of Career Planning and Development,
Kennesaw State University
- Marty Varon, JD, CPA** CFO, Alternative Resolution Methods Inc., and Assistant Professor of
Accounting, Kennesaw State University



Strategic Plan 2019-2024

Kennesaw State University
Michael J. Coles College of Business
School of Accountancy

APPENDIX F

Strategic Planning Sample Working Papers



School of Accountancy Strategic Planning Committee Meeting Agenda
January 19, 2018
11:00 AM – 2:00 PM
Marietta Country Club – Azalea Room

SOA Strategic Planning Committee Members

Cory Bennett, Bennett Thrasher Marcus Caylor, Kennesaw State University Dennis Chambers, Kennesaw State University Laurie Ereddia, Kennesaw State University Heather Hermanson, Kennesaw State University Lori Kaczynski, Graphic Packaging Bill Mulcahy, Mulcahy Consulting Bob Martin, Kennesaw State University Nicole Pearce, Kennesaw State University	Velina Popova, Kennesaw State University Shannon Shumate, Kennesaw State University Steve Smalt, Kennesaw state University Larry Stevens, Kennesaw State University Richard Taylor, HLB Gross Collins Sonia Toson, Kennesaw State University Lori Trahan, Kennesaw State University Marty Varon, Kennesaw State University
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Time		Reference Documents (A=Attachment, H=Handout)	Presenter(s)
11:00 AM	A. Welcome		Steve Smalt
11:05 AM	B. Working Groups	2019-2024 SOA Strategic Plan (H)	Steve Smalt Nicole Pearce
12:00 PM	C. Working Lunch Discussion		
12:45 PM	D. Working Groups Finalize Action Items and Metrics		Nicole Pearce
1:00 PM	E. Working Groups Readout and Discussion		Steve Smalt Nicole Pearce
2:00 PM	F. Thank you and Adjourn		Steve Smalt



**School of Accountancy Strategic Planning Meeting
January 19, 2018**

Working Groups (lead member in bold)

SOA Strategic Plan – 2018-2023

Expected Outcome 1 - Students and Academic Programs

Heather Hermanson, Bob Martin, Shannon Shumate, Lori Trahan

Expected Outcome 2 - Scholarship and Research

Marcus Caylor, Dennis Chambers, Velina Popova

Expected Outcome 3 - Professional Engagement

Laurie Ereddia, Bill Mulcahy, Melissa Ramer, **Sonia Toson**

Expected Outcome 4 - Resources and Financial Strategies

Cory Bennett, Lori Kaczynski, **Larry Stevens**, Marty Varon

School of Accountancy Strategic Planning Committee Meeting Agenda
May 3, 2017
1:30 PM – 4:30 PM
Marietta Country Club – Azalea Room

SOA Strategic Planning Committee Members Attending	
Cory Bennett, Bennett Thrasher Marcus Caylor, Kennesaw State University Dennis Chambers, Kennesaw State University Rich Clune, Kennesaw State University Kathryn Epps, Kennesaw State University Heather Hermanson, Kennesaw State University Megan Jones, Kennesaw State University Student Nicole Pearce, Kennesaw State University	Velina Popova, Kennesaw State University Melissa Ramer, PwC Larry Stevens, Kennesaw State University Shannon Shumate, Kennesaw State University Richard Taylor, HLB Gross Collins Lori Trahan, Kennesaw State University Marty Varon, Kennesaw State University Ericka Williams, Deloitte
SOA Strategic Planning Committee Members Unable to Attend	
Lori Kaczynski, Graphic Packaging; Danielle Lahanas, Kennesaw State University; Sonia Toson, Kennesaw State University	
Guest	
Lisa Duke, Kennesaw State University; Assistant Dean	

Time	Topic (V=Vote, I=Info, D=Discussion)	Reference Documents (A=Attachment, H=Handout)	Presenter(s)
1:30 PM	Hors D'oeuvres Available – Azalea Room		
2:00 PM	A. Welcome 1. Introductions 2. Strategic Plan Update 3. Endowment Data 4. SOA Target List	2013 – 2018 SOA Strategic Plan (H)	Kathryn Epps
2:30 PM	B. Overview of Committee Meeting Agenda 1. Strategic Plan Outcome #4 2. Overview of meeting agenda	2013 – 2018 SOA Strategic Plan (H)	Nicole Pearce
2:45 PM	C. Presentation of Three Committee Questions and Anonymous Brain Storming <ul style="list-style-type: none"> • What can the SOA do in support of University efforts around alumni engagement and giving? • How do we turn friends into donors? • Is a level system a good idea for SOA? What levels of annual giving should we promote and what recognition should come with them? 		Nicole Pearce
2:55 PM	D. Introduction of Small Group Activity (I)	Small Group Assignments (H)	Nicole Pearce
3:00 PM	E. Small Group Meetings (D) – Veranda		SPC Members
3:30 PM	F. Small Group Reports 1. Presentations from Small Groups (I) (10 min. each) 2. General Discussion of Supporting Strategy Progress (D) (15 min.)		Small Group Presenters
4:15 PM	G. Future Strategic Planning Activities		Kathryn Epps
4:30 PM	Adjourn		



**School of Accountancy Strategic Planning Committee (SPC)
Small Groups/Subcommittees**

Group 1

Dennis Chambers
Velina Popova
Melissa Ramer
Larry Stevens
Marty Varon

Charge/Instructions to Subcommittee:

1. Select a spokesperson/subcommittee chair for your group. Ideally, this individual will deliver your group's report today and provide leadership during the implementation and monitoring phases of the Strategic Plan.
2. Everyone was encouraged to write down ideas to the below three question and post them on the three flip charts. Please review the large groups ideas and come up with more amongst your small group. Answer the questions below, with top suggestions from your small group in the order list on this worksheet.

Question 1: Is a level system for annual giving a good idea for SOA?

Yes

No

(Circle one)

What level of annual giving should we promote and what recognition should come with each level?

Question 2: How do we turn friends into donors? Brain storm ideas for the below three subgroups and be ready to present at least two suggestions per subgroup.

1. Faculty and Staff
2. Connections to Faculty and Staff
3. Partners of SOA

Question 3: What can SOA do in support of University efforts around alumni engagement and giving? Brain storm ideas and be ready to present at least three suggestions.

3. Enjoy your snack, and please be prepared to present to the large group beginning at 3:30 PM.



**School of Accountancy Strategic Planning Committee (SPC)
Small Groups/Subcommittees**

Group 2

Marcus Caylor
Nicole Pearce
Richard Taylor
Ericka Williams

Charge/Instructions to Subcommittee:

1. Select a spokesperson/subcommittee chair for your group. Ideally, this individual will deliver your group's report today and provide leadership during the implementation and monitoring phases of the Strategic Plan.
2. Everyone was encouraged to write down ideas to the below three question and post them on the three flip charts. Please review the large groups ideas and come up with more amongst your small group. Answer the questions below, with top suggestions from your small group in the order list on this worksheet.

Question 1: What can SOA do in support of University efforts around alumni engagement and giving? Brain storm ideas and be ready to present at least three suggestions.

Question 2: Is a level system for annual giving a good idea for SOA?

Yes No (Circle one)

What level of annual giving should we promote and what recognition should come with each level?

Question 3: How do we turn friends into donors? Brain storm ideas for the below three subgroups and be ready to present at least two suggestions per subgroup.

1. Faculty and Staff
2. Connections to Faculty and Staff
3. Partners of SOA

3. Enjoy your snack, and please be prepared to present to the large group beginning at 3:30 PM.



**School of Accountancy Strategic Planning Committee (SPC)
Small Groups/Subcommittees**

Group 3

Cory Bennett
Heather Hermanson
Megan Jones
Shannon Shumate
Lori Trahan

Charge/Instructions to Subcommittee:

1. Select a spokesperson/subcommittee chair for your group. Ideally, this individual will deliver your group's report today and provide leadership during the implementation and monitoring phases of the Strategic Plan.
2. Everyone was encouraged to write down ideas to the below three question and post them on the three flip charts. Please review the large groups ideas and come up with more amongst your small group. Answer the questions below, with top suggestions from your small group in the order list on this worksheet.

Question 1: How do we turn friends into donors? Brain storm ideas for the below three subgroups and be ready to present at least two suggestions per subgroup.

1. Faculty and Staff
2. Connections to Faculty and Staff
3. Partners of SOA

Question 2: What can SOA do in support of University efforts around alumni engagement and giving? Brain storm ideas and be ready to present at least three suggestions.

Question 3: Is a level system for annual giving a good idea for SOA?

Yes No (Circle one)

What level of annual giving should we promote and what recognition should come with each level?

3. Enjoy your snack, and please be prepared to present to the large group beginning at 3:30 PM.

Strategic Planning Committee

Outcome #4 Resources and Financial Strategies

What can the SOA do in support of University efforts around Alumni giving and engagement?

- Student callers – (GRA's) (Beta Alpha Psi service hours)
- Call from someone in SOA
- Call and print – Be asked to give to SOA efforts
- Thank-a-thon with our students
- Recognition page for donors – Honor of / Memory of
- Alumni Newsletter with donation form included
- KSU Day at Firms around Atlanta
- Holiday networking event ask for donations - for annual giving – have a table set up at the event for people to discuss options and give
- Partition new alumni as target to give
- Professors stay in touch with students (care)
- Engage University alumni personnel
- Linked in – recruiter membership – access data – identify a subset of high probability givers
- More active social media presence

How do we turn friends into donors?

- Tie client giving – when approaching big four firms - utilizing the clients of firms – matching gifts
- Highlight our diversity
- Ask? What can we do of you that you would want to invest in SOA?
- Annual golf event (networking and fundraising)
- SOA club for faculty and staff to donate to – small gift for joining
- Faculty and staff treat donations like a private school you must donate – 100% participations
- Generate a CRM data base of accurate data – Linked in buy database or Equifax
- Sponsors bring in friends to get connected
- Take inventory – who are the friends of SOA – prioritize list
- Make targeted visits
- Fulltime development person – Part-time?
- Approach development office ask for a person for 3 months

Is a level system a good idea for SOA? What levels of annual giving should we promote and what recognition should come with them?

- Individual level program to target alumni – Who can continue to give as they move up in their career. (\$25, \$50, \$100, \$250, \$500+)

- Level of giving – Two groups of levels - one for corporations and one for individuals, Corporate partner level 5k, 10k, 25k, 50k – different benefits at each level
- Yes, the level system would be effective with goals as the target
 - Recognize them during the honors banquet or through a newsletter
 - Matching donations for scholarships – i.e. donate a \$1,000 for the scholarship and \$1,000 for unrestricted funds for SOA.
 - \$15k, \$5k, <\$5k – recognition plaques in the SOA hall or Giving Hall of fame, special recognition at the career fair, early recruitment for MAcc class (meet and greet)
- Too early for a level system – good idea professional and corporate recognition in a newsletter – Company matching
- Any reason to not have a level system?
- Benefits increase by level – hats, t-shirts, ect. – tickets to an athletic event; bricks, name plates on chairs- recognition in the build out of new space, recognition in the annual magazine

General Comments

- SOA person to own donor development
- SOA Campaign – Find a leader
- Goal giving target to support specific event (i.e. Acct Achievement lab)
- Annual event for donors to thank the sponsors – give back – honors banquet recognition
– have donors more involved
- Giving campaign
- Alumni football tailgate and tent for alumni friends and families
- Newsletter – donors level recognition
- Recruiting capital
- Advisory Board Annual Giving – catch up on outstanding amount
- KSU day at various firms
- Internal Audit partners have deep pockets – get employers connected with SOA – approach companies with Internal Audit departments



Coles College of Business
School of Accountancy

School of Accountancy
(SPC)

Strategic Planning Committee

Small Groups

Group 1

Dennis Chambers (arriving late)

Velina Popova

Melissa Ramer

Larry Stevens

Marty Varon

Group 2

Marcus Caylor

Nicole Pearce

Richard Taylor (May leave early)

Ericka Williams

Group 3

Cory Bennett

Heather Hermanson

Megan Jones (arriving late)

Shannon Shumate

Lori Trahan



School of Accountancy Strategic Planning Committee Meeting Agenda
December 14, 2016
12:45 PM – 3:30 PM
City Club of Buckhead – Alice Walker Suite

SOA Strategic Planning Committee Members Attending	
Katherine Acuff, Kennesaw State University Marcus Caylor, Kennesaw State University Dennis Chambers, Kennesaw State University Rich Clune, Kennesaw State University Kathryn Epps, Kennesaw State University Heather Hermanson, Kennesaw State University Lori Kaczynski, Graphic Packaging Danielle Lahanas, Kennesaw State University	Velina Popova, Kennesaw State University Melissa Ramer, PwC Shannon Shumate, Kennesaw State University Richard Taylor, HLB Gross Collins Sonia Toson, Kennesaw State University Lori Trahan, Kennesaw State University Marty Varon, Kennesaw State University Ericka Williams, Deloitte
SOA Strategic Planning Committee Members Unable to Attend	
Cory Bennett, Bennett Thrasher Larry Stevens, Kennesaw State University	

Time	Topic (V=Vote, I=Info, D=Discussion)	Reference Documents (A=Attachment, H=Handout)	Presenter(s)
11:30 AM	Lunch Available – Alice Walker Suite		
12:00 N	A. Welcome 1. Introductions 2. Overview of Planning Process	2013 – 2018 SOA Strategic Plan (H)	Kathryn Epps
12:20 PM	B. Stakeholder Strategic Plan Feedback 1. Outcome 3 & 4 – Feedback received from SOA Advisory Board 2. Outcome 1 & 2 – Feedback received from SOA Faculty/Staff	Faculty/Staff & Advisory Board Feedback (H)	Kathryn Epps Rich Clune
12:40 PM	C. Epps/Clune Ted Talk 1. Activity Overview 2. Epps/Clune Ted Talk (18 mins.)		Kathryn Epps Rich Clune
12:58 PM	D. Introduction of Small Group Activity (I) Break	Small Group Assignments (H)	Kathryn Epps
1:20 PM	E. Small Group Meetings (D) – Alice Walker Suite & Tennessee Williams Suite 1. Students & Academic Programs + Faculty & Research Activities 2. Students & Academic Programs + Professional Engagement 3. Students & Academic Programs + Financial Strategies		SPC Members
2:20 PM	F. Small Group Reports 1. Presentations from Small Groups (I) (10 min. each) 2. General Discussion of Supporting Strategy Progress (D) (10 min. each) 3. Approval of Supporting Strategy Status (V)		Small Group Presenters
3:20 PM	G. Future Strategic Planning Activities		Kathryn Epps
3:30 PM	Adjourn		



**School of Accountancy Strategic Planning Committee (SPC)
Small Groups/Subcommittees**

Students and Academic Programs + Faculty & Research Activities

Dennis Chambers
Sonia Toson
Velina Popova
Marcus Caylor
Ericka Williams

Charge/Instructions to Subcommittee:

1. Select a spokesperson/subcommittee chair for your group. Ideally, this individual will deliver your group's report today and provide leadership during the implementation and monitoring phases of the Strategic Plan.
2. As you listened to the Ted Talk, you wrote down questions and insights on post-it notes using the following color code:
 - Green: Why KSU **should** implement accounting program pathways?
 - Yellow: Why KSU **should not** implement accounting program pathways?
 - Pink: Concerns, issues, and questions.

Take a few moments to prioritize your group's post-its. Please be prepared to present your group #1 top Green and #1 top Yellow Post-Its as well as all Pinks.

3. On the Expected Outcome Review Template, circle A (Accomplished) or IP (In Progress) for each Supporting Strategy. Kathryn will be available to provide input to your team (items already in process, etc.) prior to finalization.
4. For those strategies that are labeled A (Accomplished), please draft a statement with specific evidence to be presented to the larger group. It is important that we include specific information whenever possible.
5. For those strategies that are labeled IP (In Progress), please draft a statement with specific steps that should be taken in order to accomplish the strategy. It is important that we include quantitative metrics whenever possible.
6. Once you have drafted statements, please write them on the flip chart to be presented to the large group.
7. Enjoy your snack, and please be prepared to present to the large group beginning at 2:20 PM.



**School of Accountancy Strategic Planning Committee (SPC)
Small Groups/Subcommittees**

Students and Academic Programs + Professional Engagement

Danielle Lahanas
Lori Trahan
Shannon Shumate
Richard Taylor
Marty Varon

Charge/Instructions to Subcommittee:

1. Select a spokesperson/subcommittee chair for your group. Ideally, this individual will deliver your group's report today and provide leadership during the implementation and monitoring phases of the Strategic Plan.
2. As you listened to the Ted Talk, you wrote down questions and insights on post-it notes using the following color code:
 - Green: Why KSU **should** implement accounting program pathways?
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7. Enjoy your snack, and please be prepared to present to the large group beginning at 2:20 PM.



**School of Accountancy Strategic Planning Committee (SPC)
Small Groups/Subcommittees**

Students and Academic Programs + Financial Strategies

Katherine Acuff
Heather Hermanson
Lori Kaczynski
Melissa Ramer

Charge/Instructions to Subcommittee:

1. Select a spokesperson/subcommittee chair for your group. Ideally, this individual will deliver your group's report today and provide leadership during the implementation and monitoring phases of the Strategic Plan.

2. As you listened to the Ted Talk, you wrote down questions and insights on post-it notes using the following color code:

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6. Once you have drafted statements, please write them on the flip chart to be presented to the large group.

7. Enjoy your snack, and please be prepared to present to the large group beginning at 2:20 PM.



Coles College of Business
School of Accountancy

School of Accountancy
(SPC)

Strategic Planning Committee

Small Groups

Group 1

Dennis Chambers (arriving late)

Velina Popova

Melissa Ramer

Larry Stevens

Marty Varon

Group 2

Marcus Caylor

Nicole Pearce

Shannon Shumate

Richard Taylor (May leave early)

Ericka Williams

Group 3

Cory Bennett

Heather Hermanson

Megan Jones (Awaiting Response)

Lori Kaczynski (May not Attend)

Danielle Lahanas

Sonia Toson (Awaiting Response)

Lori Trahan



School of Accountancy Advisory Board Meeting 11.29.16
Strategic Thinking Exercise Feedback

Expected Outcome 3 from the SOA 2013 – 2018 Strategic Plan:

Professional Engagement: Expand and sustain collaborative initiatives toward professional and service activities to enhance the School of Accountancy's involvement with its stakeholders.

1. To what extent have we already achieved Expected Outcome 3 and its related goals from our 2013 – 2018 Strategic Plan? What evidence exists to support your findings?

Internal Audit program shows completion

Active with GSCPA (especially North Atlanta Chapter)

Engagements with public accounting firms of all sizes

2. What can we as a School of Accountancy do to further achieve all goals and objectives related to Expected Outcome 3 during the next two academic years?

Increase GSCPA engagement

CPE involvement with companies/firms

Increase connections and engagement in local community

Explore opportunities with ISACA, ACFE, Georgia Government Finance Association, etc.



School of Accountancy Advisory Board Meeting 11.29.16
Strategic Thinking Exercise Feedback

Expected Outcome 4 from the SOA 2013 – 2018 Strategic Plan:

Resources and Financial Strategies: Expand our external and internal resources to support the Kennesaw State University goal of national prominence.

1. To what extent have we already achieved Expected Outcome 4 and its related goals from our 2013 – 2018 Strategic Plan? What evidence exists to support your findings?

Have made movements, but room to expand

Significant progress to structure of SOA (Supporting strategy #6)

MAcc space continues to be explored

2. What can we as a School of Accountancy do to further achieve all goals and objectives related to Expected Outcome 4 during the next two academic years?

Bring together Atlanta's Managing Partners

Reach out to alumni; get alumni more involved in giving

CPE Programs with companies/firms

Be bold on space requests/initiatives

Additional fundraising initiatives

Utilize SOA Advisory Board members more



School of Accountancy Faculty & Staff Meeting 8.12.16
Strategic Thinking Exercise Feedback

Expected Outcome 1 from the SOA 2013 – 2018 Strategic Plan:

Students and Academic Programs: Provide high-quality, innovative programs to equip a diverse group of students to achieve their professional goals.

3. To what extent have we already achieved Expected Outcome 1 and its related goals from our 2013 – 2018 Strategic Plan? What evidence exists to support your findings?

MAcc Program: Graduation rate; creation of Advisory Specialization, CPA exam prep in program

Undergraduate curriculum update

Increase in employment rates and completion of internships and co-ops

Success of Internal Audit Center (Center of Excellence)

4. What can we as a School of Accountancy do to further achieve all goals and objectives related to Expected Outcome 1 during the next two academic years?

Market to students earlier and expand (ACCT 2100 & 2200, High School programs, Finance majors)

Create a group or cohort of high achieving students

More CPA involvement (UG & Grad), expand technical resources for 2100 & 2200

Revamp tutoring center, encourage BLAW 4100

5. How can we foster more of a “CPA Culture” on campus for existing and potential accounting students while maintaining or improving our commitment to all SOA students?

Increase exams given on computers

Include CPA style questions in exams (writing for major level courses); Review books for faculty

Two tracks: CPA = 5-year; Non-CPA bridge program

BLAW & Tax – include information for exams in class, including contracts in BLAW



School of Accountancy Faculty & Staff Meeting 8.12.16
Strategic Thinking Exercise Feedback

Expected Outcome 2 from the SOA 2013 – 2018 Strategic Plan:

Scholarship and Research: Produce scholarship to facilitate national recognition in innovation, learning, and engagement.

Your Task: Please discuss and prepare a response to the following questions. Elect a group spokesperson to present your responses and ideas to the larger group beginning at noon. Thank you!

3. To what extent have we already achieved Expected Outcome 2 and its related goals from our 2013 – 2018 Strategic Plan? What evidence exists to support your findings?

BYU Rankings (Gained international

reputation) Digital Measures

Strong in audit field

4. What can we as a School of Accountancy do to further achieve all goals and objectives related to Expected Outcome 2 during the next two academic years?

Diversity of Faculty research interests (audit field is good.)

Additional resources (data, software)

Create GRA Pool (one prof vs. multiple)

Limited-term professorships (MAcc)/Faculty salaries

Promote Teaching systems



**School of Accountancy Strategic Planning Meeting
November 7, 2017**

Working Groups (lead member in bold)

SOA Strategic Plan – 2013-2018

Expected Outcome 1 - Students and Academic Programs

Heather Hermanson, Bob Martin, Shannon Shumate, Lori Trahan

Expected Outcome 2 - Scholarship and Research

Marcus Caylor, **Dennis Chambers**, Velina Popova

Expected Outcome 3 - Professional Engagement

Laurie Ereddia, Bill Mulcahy, **Sonia Toson**

Expected Outcome 4 - Resources and Financial Strategies

Lori Kaczynski, **Larry Stevens**, Richard Taylor, Marty Varon

APPENDIX G

SOA Faculty Performance Guidelines

Statement of Philosophy and Guidelines for Faculty Performance, Planning, and Evaluation

**School of Accountancy
Coles College of Business
Kennesaw State University**

**Approved by vote of the School of Accountancy Faculty
Date: 01/26/2018**

Table of Contents

1	INTRODUCTION.....	3
2	DISTINGUISHING CHARACTERISTICS OF THE SCHOOL OF ACCOUNTANCY	3
2.1	SCHOOL OF ACCOUNTANCY MISSION STATEMENT	3
2.2	DISCIPLINES HOUSED IN THE SCHOOL OF ACCOUNTANCY	3
2.3	CHARACTERISTICS OF THE FACULTY.....	3
2.4	DEGREE PROGRAMS OFFERED	4
2.5	COLLEGE SERVICE COURSES OFFERED	4
2.6	SCHOOL OF ACCOUNTANCY ACCREDITATION.....	4
3	PROCESS ISSUES	4
3.1	OVERVIEW OF THE PERFORMANCE, PLANNING, AND EVALUATION PROCESS.....	4
3.2	COMPOSITION OF THE SCHOOL OF ACCOUNTANCY PROMOTION AND TENURE COMMITTEE	5
3.3	EVALUATION OF CLINICAL FACULTY.....	5
3.4	OUTSIDE REFERENCES FOR PROMOTION AND TENURE DECISIONS.....	6
3.5	QUALITY RANKINGS OF PUBLISHED ARTICLES AND OTHER SCHOLARSHIP PRODUCTS	6
3.6	THIRD-YEAR REVIEWS.....	8
4	SPECIFIC COMMENTS ON FACULTY ACTIVITIES.....	8
4.1	TEACHING, SUPERVISION & MENTORING.....	9
4.2	RESEARCH AND CREATIVE ACTIVITY.....	9
4.3	PROFESSIONAL SERVICE	10
	APPENDIX 1: SCHOOL OF ACCOUNTANCY ACCOUNTING JOURNAL QUALITY LISTING	12
	APPENDIX 2:	13
	SCHOOL OF ACCOUNTANCY PORTFOLIO CHECK-OFF SHEET	13
	APPENDIX 3:	15
	SCHOOL OF ACCOUNTANCY FORMAT FOR REQUIRED PORTFOLIO SUMMARY SHEETS	15

1 Introduction

The School of Accountancy is housed within the Coles College of Business at Kennesaw State University. As such, the School of Accountancy is subject to the University's and College's **Performance, Planning, and Evaluation** guidelines.

The purpose of this document is to provide guidelines for the School of Accountancy so that all faculty members in the school have consistent information. School of Accountancy guidelines are to **illuminate and clarify**, but not reinterpret or redefine the guidelines provided by the superior entities. The document also seeks to address any **issues specific to the School of Accountancy** not covered by the College and University guidelines. **This document does not repeat information already present in the superior documents.** For example, descriptions of the workload tracks, definitions of faculty qualifications according to the AACSB, the weighing of quality of publications, and movement between tracks can be found in the Coles College "STATEMENT OF PHILOSOPHY AND GUIDELINES FOR FACULTY PERFORMANCE, PLANNING, AND EVALUATION" and are not repeated here.

2 Distinguishing Characteristics of the School of Accountancy

2.1 School of Accountancy Mission Statement

We aspire to be a nationally recognized leader in influencing the accounting profession by educating our students, performing relevant research, and engaging with the profession.

The mission of the School of Accountancy at Kennesaw State University is (1) to provide a high quality accounting education to a diverse student group, preparing successful accounting professionals and future leaders in local, national, and global organizations; and (2) to influence the accounting profession through relevant research and professional engagement. We will achieve these goals by promoting teaching and research excellence, delivering innovative undergraduate and graduate programs, and fostering an ethical environment of intellectual curiosity, innovation, and collegiality.

2.2 Disciplines Housed in the School of Accountancy

The School of Accountancy is composed of two disciplines: Accounting (ACCT) and Business Law (BLAW).

2.3 Characteristics of the Faculty

A spirit of cooperation and collegiality distinguishes the School of Accountancy. All members of the School of Accountancy recognize the importance of helpfulness to colleagues, willingness to share teaching materials, willingness to coauthor or assist with research projects, and willingness to serve on committees. Members of the School of Accountancy are encouraged to appreciate the contributions made by others within the School. The School also emphasizes activities that promote interaction with the profession, like publishing in practitioner journals, providing service and leadership to professional organizations, and providing continuing education to professionals.

2.4 Degree Programs Offered

The School of Accountancy offers a Major in Accounting for the BBA (Bachelor of Business Administration) degree, a Master of Accounting (MAcc) degree, and an Accounting Concentration in the DBA (Doctor of Business Administration) degree. Undergraduate students also may choose to minor in Accounting or Business Law.

2.5 College Service Courses Offered

The School of Accountancy plays a significant role in the college of business, housing three of the fourteen courses required for all undergraduate business majors: ACCT 2100, ACCT 2200, and BLAW 2200. Additionally, ACCT 8000 (a required MBA course) is taught by School of Accountancy faculty. Staffing these courses requires a significant effort by the faculty.

2.6 School of Accountancy Accreditation

The School of Accountancy maintains separate Accounting accreditation from AACSB International. In order to maintain this accreditation, the School of Accountancy faculty as a whole is required to meet AACSB Accounting standards in the areas of academic and professional qualifications, intellectual contributions, and professional interaction and experience.

3 Process Issues

3.1 Overview of the Performance, Planning, and Evaluation Process

The first significant review is the pre-tenure review. At this review, tenure-track faculty members must demonstrate they are on track for being tenured. Performance through the third year will be proportionately (e.g., half way to tenure) compared to tenure criteria for the faculty member's chosen track. In the School of Accountancy, the pre-tenure review is intended to give clear, constructive, and critical guidance to tenure track faculty members on areas that may need improvement prior to receiving tenure.

Faculty should submit documentation for all required reviews according to University and College guidelines. In addition to that documentation, School of Accountancy faculty must also include a completed copy of the Portfolio Check-Off Sheet (Appendix 2 of this document). All of the items listed on the Portfolio Check-Off Sheet must include an appropriate link to those documents. Failure by faculty members to include all of the required items in their digital portfolios may result in a negative review decision.

The Portfolio Check-Off Sheet requires separate summary tables for (1) Annual Reviews, (2) Course Evaluations, (3) Research Productivity, (4) Committee Assignments, and (5) Administrative Assignments (if applicable). These summary tables are important to the review process, as they provide a means for tying the detailed evidence back to the information provided across numerous Annual Reviews. The required format for each of these required summary tables is provided in Appendix 3. Faculty members must use the illustrated formats for each of these summaries so the Promotion and Tenure Committee has consistent information across faculty reviews. Appendix 3 also includes the format for a required table containing links to these six items that should be placed as the first item in the narrative.

In the School of Accountancy, faculty who join the department with years of service credited from prior employment can count publications from the years of service credited towards their promotion and tenure. Years of credited service will be agreed upon when the experienced new faculty member is hired. Per the University Faculty Handbook, tenure requires prior or simultaneous promotion to the rank of Associate professor.

This document (***Statement of Philosophy and Guidelines for Faculty Performance, Planning, and Evaluation ~ School of Accountancy***) is approved by two-thirds of the permanent, full-time faculty of the School of Accountancy. Faculty evaluations for annual review and promotion and tenure are always made with the most recent version of this document. The Promotion and Tenure Committee will review this document annually to ensure it accurately reflects the current environment and standards. If deemed that a revision is needed, the Committee will propose revisions and circulate a draft to faculty for their consideration. At a minimum, this document will be subject to approval by faculty vote every three years, from the time of the last approval.

For campus-wide information on the promotion and tenure process, see the following:
Forms and Templates: http://facultyaffairs.kennesaw.edu/forms_and_templates.php
Policies and Procedures: http://facultyaffairs.kennesaw.edu/policies_and_procedures.php
Chapter 3 of the Faculty Handbook: <http://kennesaw.edu/handbooks/faculty/section3.php>.

For the Coles College Faculty Performance Guidelines, see the Coles Intranet site: <http://coles.kennesaw.edu/intranet/index.php> (you will need to log in using your normal KSU credentials). The School of Accountancy follows the Kennesaw State University and Coles College promotion and tenure guidelines. .

3.2 Composition of the School of Accountancy Promotion and Tenure Committee

In accordance with University and College guidelines, the School of Accountancy Promotion and Tenure (P&T) Committee will be composed of at least three tenured faculty members (at least two of the three faculty members must be on different tracks). Only members holding the rank of Full Professor shall serve on candidates applying for promotion to Full Professor. Committee members holding the rank of Associate Professor shall recuse themselves and a Full Professor shall be appointed to serve in their stead in the review of the candidate for Full Professor. Three year rolling terms are planned with the intention that there will always be two experienced members of the committee. Thus, the School of Accountancy will elect one new Committee member annually. A tally of the votes recommending and not recommending in each decision of the P&T Committee will be disclosed beginning with the 2018 – 2019 academic year in accordance with the University Faculty Handbook.

3.3 Evaluation of Clinical Faculty

Clinical faculty members in the School of Accountancy must hold a terminal degree as specified in the faculty search process and significantly contribute to practice in their discipline (accounting or business law). Since the School of Accountancy is separately accredited, clinical faculty will be expected to adhere to accounting accreditation standards. While high-level business experience is expected, clinical faculty should be employed as full-time faculty members supporting the mission of the School of Accountancy.

In addition to the University and College criteria, the School of Accountancy Committee will make promotion recommendations for clinical faculty members based on the following criteria:

- Clinical faculty members complete annual performance evaluations with the School of Accountancy Director and successfully follow the plans agreed to at those meetings.
- Clinical faculty members show a current commitment to the advancement of the profession in their discipline through a variety of activities in the areas of scholarship, teaching/mentoring, and professional service as agreed upon with the School of Accountancy Director.
- Promotion to Clinical Associate Professor requires clinical faculty members to show the ability to remain active in scholarly and professional leadership activities for the remainder of their career.
- Promotion to Clinical Professor requires clinical faculty members to show highly significant, sustained scholarship, professional leadership, and classroom integration activities, and these accomplishments merit regional, national, or international attention and recognition.

3.4 Outside References for Promotion and Tenure Decisions

The faculty member submitting a portfolio for promotion and/or tenure, and the Director of the School of Accountancy, develop a list of external letter writers in their specialty area in accordance with the University Faculty Handbook for years beginning in the 2018 – 2019 academic year. The specific procedural details are listed in the University Faculty Handbook.

3.5 Quality Rankings of Published Articles and other Scholarship Products

Faculty publications appearing in journals listed in the School of Accountancy Accounting Journal Quality Listing (AJQL), that were submitted and reviewed through the journal's normal review process, are presumed to have the AJQL's quality ranking for that journal for annual, pre-tenure, tenure, promotion, and post-tenure review purposes. For all other publications or other scholarly products, faculty members are responsible for petitioning for an evaluation and certification of the quality ranking prior to submitting their portfolios for pre-tenure, tenure, promotion, and post-tenure review. Published articles that appear in an AJQL journal, but are not normal articles (e.g., columns, book reviews, discussant comments, etc.), are not presumed to have the quality ranking for the journal and must be submitted for evaluation and certification. Published articles appearing in journals that are not listed in the AJQL must be submitted for evaluation and certification of quality.

The Scholarship Committee is responsible for evaluating the quality of all forms of scholarship produced by faculty members of the SOA (e.g., journal articles, books, etc.). The Scholarship Committee is responsible for compiling and updating a proposed AJQL to be voted on by the

faculty. Faculty members wishing to obtain a ranking and certification for a published journal article that either was not submitted and reviewed through an AJQL journal's normal review process or that is published in a journal that is not on the AJQL, may petition the Scholarship Committee during the fall or spring semesters. Similarly, faculty members may also petition the Scholarship Committee to provide a journal-ranking equivalent for a scholarly product that is not a journal article (e.g., books and monographs). Petitions consist of a narrative (of no more than two pages of text) and accompanying evidence supporting the argument in the narrative advocating a particular quality level for the article or other scholarly product in question. In making their petition, faculty members should write their narrative so that it relates their evidence of quality to the characteristics of each journal quality level listed in Chapter 3 of the Coles College Statement of Philosophy and Guidelines for Faculty Performance, Planning and Evaluation. Petition narratives and accompanying evidence should be submitted in electronic form (a single pdf format file), via email, to the Chair of the Scholarship Committee.

Examples of evidence of journal article quality include conference presentations, grants received, competitive nature of grants, recognition by the discipline through a competitive award such as a "notable contribution to accounting research" or "dissertation award winner," journal ranking on the Australian Business Deans' Council Journal Quality List, journal ranking on the journal quality list of another department in the Coles College, citation impact factors, author affiliation indices, submission and acceptance rates, reputation and visibility, circulation and readership levels, editorial board composition, lists of ad hoc reviewers, copies of journal editorial policies, copies of reviews and response memos related to the review process of the article, and quality lists of peer institutions (along with a mapping from the peer institution list to the AJQL for journals included in both lists).

Examples of evidence of book and monograph quality include evidence of peer review, quality of academic publisher, grants received, competitive nature of grants, published book reviews, breadth of distribution, sales figures, and adoption rates. Only the first edition of a book will be considered a new publication; subsequent editions will not be considered separate scholarly works.

Faculty members should provide as many types of evidence as are available to accompany their petition, making a good faith effort to provide complete and unbiased evidence of publication quality. Evidence should not be selectively included nor excluded based on whether it is supportive of a higher or lower ranking. The Scholarship Committee has complete discretion to either return a faculty member's petition and request additional evidence be gathered and resubmitted, or to reject the petition if in their sole judgment the original petition and evidence are biased or are inadequate to make an informed judgment of quality.

The Scholarship Committee will evaluate and certify journal article quality based on evidence submitted by the faculty member. The Committee will evaluate the quality of **published** articles authored or co-authored by a faculty member—faculty members may not seek or obtain precertification of journals prior to an article's publication.

Faculty members' review portfolios must include copies of the Scholarship Committee's letters certifying the quality ranking of their published articles and other scholarly work products requiring certification. These letters will be considered *prima facie* evidence of the quality ranking of the certified journal article or other piece of scholarship. The failure of faculty members to obtain Scholarship Committee certification of a journal article or piece of scholarship that does not qualify for presumed ranking based on the AJQL (see criteria above) will result in the journal article or piece of scholarship being excluded from the faculty member's third-year, pre-tenure, tenure, post-tenure, or promotion review.

3.6 Third-Year Reviews

The School of Accountancy requires all non-tenure track faculty to be reviewed in their third year. This review will follow the format of pre-tenure reviews.

4 Specific Comments on Faculty Activities

Faculty members are evaluated in up to four categories. In the next sections, we discuss School of Accountancy issues and provide evaluation guidance regarding Teaching, Supervision & Mentoring; Research and Creative Activity; and Professional Service. The category of Administration and Leadership is so unique to the individual and position that general guidance on evaluation is not included.

In each of the categories, the evaluation can be below expectations, at expectations, exceeds expectations, or not applicable. To exceed expectations, the faculty member must go beyond the activities that are part of meeting expectations for a faculty member at KSU.

Expectations will vary based on level and track. Given the wide variety of backgrounds and interests of faculty in the School of Accountancy, faculty members will have different criteria for meeting or exceeding expectations. Therefore, precise and uniform definitions of each evaluation type (below, at, or exceeds expectations) are not provided in this document. Instead, we rely on the ethics of each faculty member to evaluate their performance on an objective and fair standard. Faculty should attempt to compare their performance to School of Accountancy colleagues, university colleagues, or colleagues at other universities to assist in their personal evaluations of their performance.

4.1 Teaching, Supervision & Mentoring

The following are some examples of performance that can be taken into consideration when evaluating teaching:

- Because of the extra effort in teaching large classes, faculty can ask for special consideration when teaching class sizes exceeding normal as determined by the course and circumstances
- Number of different courses taught per year
- Teaching additional sections above track requirements
- New course development
- Innovative use of technology for class communication and facilitation (such as student polling devices or other creative communication software)
- Development of new course activities/projects such as the development of a new case or group activity
- Online course development
- Above average student comments on instructional effectiveness (Digital Measures)
- Student written communications
- Teaching awards
- Attendance at teaching training sessions/conferences
- Publications of articles on teaching or cases
- Conducting directed studies
- Planning, organizing, and implementing a study abroad program
- Textbook development or review (full or partial textbook review)
- Evidence of cultivating, coordinating, and supervising field placements, co-ops, and internships
- Evidence of curriculum development across the School of Accountancy course offerings
- Evidence of guest lecturing.
- Teaching in the DBA Program.

The teaching activities listed above do not provide an exhaustive list. Faculty can cite other activities as evidence of teaching that exceeds expectations for consideration by the School of Accountancy P&T Committee and the School of Accountancy Director.

The faculty member and School of Accountancy Director discuss teaching activities at annual performance evaluation meetings. The discussion should include the value of the work performed with consideration for both rank and track.

4.2 Research and Creative Activity

Intellectual contributions are a key component of scholarly activity and are particularly important to our School of Accountancy given our separate AACSB accreditation.

Intellectual contributions can be made in a variety of ways and include:

- Papers published in peer reviewed professional or academic journals
- Invited papers published in professional or academic journals
- Papers published in other non-peer reviewed professional or academic journals
- Grants applied for and received
- Books published or evidence of progress on a book
- Chapters published in books or monographs
- Cases or teaching materials published in peer reviewed journals
- Invited cases or teaching materials published in journals
- Cases or teaching materials published in non-peer reviewed journals
- Presentations at peer-reviewed academic or professional meetings
- Invited presentations at academic or professional meetings
- Presentations at non-peer-reviewed academic or professional meetings
- Book reviews published in professional or academic journals
- Publication or other scholarship related to service activities
- Service as a reviewer for books, articles, grants, or conference papers
- Service as an editor or on an editorial board of a professional or academic publication
- Service as a paper discussant at a conference
- Service as a panel moderator, participant, or discussant at a conference.
- Research published in the Coles College Working Paper Series
- Participation in Brown Bag Lunch Presentations
- Publication of comment letters to professional exposure drafts
- Presentations to professional organizations.

The faculty member and School of Accountancy Director discuss scholarly activities at annual performance evaluation meetings. The discussion should include the value of the work performed with consideration for both rank and track.

4.3 Professional Service

Service to the School of Accountancy, College, University, or profession is essential to professional development, professional commitment, professional exposure, and to be a good colleague.

Service can take a variety of forms such as:

- Service as an officer or committee chair in a professional organization in the discipline
- Presentations on professional topics to community groups (unpaid)
- Unpaid consulting work related to discipline
- Program coordinator or other leadership roles in professional conferences or meetings
- Organizer of meetings on the KSU campus or success in bringing professional meetings to campus
- Chair of University, College, or School of Accountancy committees

- Other leadership roles on campus at the School of Accountancy, Coles College, University level or across the University System of Georgia
- Adviser to student organizations
- Academic advising for students
- Committee membership on University, College, School, or professional committees
- Course coordinator for core courses/Assurance of Learning
- Publication or other scholarship related to service activities.
- Serving on doctoral committees.

Non-professional community service activities (working with Scouts, religious organization work, etc.) are not recognized unless the faculty member can make a connection with his/her professional responsibilities.

The service activities listed above do not provide an exclusive list. Faculty can cite other activities as evidence of service.

The faculty member and School of Accountancy Director discuss service activities at annual performance evaluation meetings. The discussion should include the value of the work performed with consideration for both rank and track.

Appendix 1: School of Accountancy Accounting Journal Quality Listing

1. The ABDC journal list (<http://www.abdc.edu.au/master-journal-list.php>) is the School of Accountancy’s primary Accounting Journal Quality Listing (AJQL), except as discussed in 2 and 3 below. SOA faculty also will receive full credit for articles published in non-accounting ABDC journals. The ranking at the time of the article’s acceptance will prevail.
2. In addition to the ABDC list, we classify the following prominent U.S. practice- focused accounting journals as B-level publications (for main articles, not columns): Journal of Accountancy (AICPA), The CPA Journal (NYSSCPA), Strategic Finance (IMA), Management Accounting Quarterly (IMA), and Internal Auditor (IIA).
3. The SOA ranks law publications based on the U.S. News ranking of the publication’s law school sponsor, if any, or ranking data curated by Washington & Lee School of Law (W&L)¹, whichever yields the highest rank. The relevant U.S. News metric is the sponsoring law school’s highest rank during the three years ending on the article’s publication date. The relevant W&L metric is the highest within-subject combined score² of the outlet in the year preceding the article’s publication. The table below summarizes ranking tiers.

U.S. News law school ranking range	W&L within-subject combined score	SOA rank
Top 30	Score \geq 65	A+
Top 31 – 60	65 > Score \geq 25	A
Top 61 – 100	25 > Score \geq 1.5	B
Lower ranks	Lower scores	C

4. This new method is effective when approved by the faculty and will apply for annual reviews of calendar 2017 forward. If a journal is ranked lower using the new method than using the 2009 SOA list, then faculty will get credit for 2017-2019 publications using the 2009 SOA list rank for that journal.
5. For publications not addressed by the above methods, please see the SOA’s Statement of Philosophy and Guidelines for Faculty Performance, Planning, and Evaluation for procedures to have your accepted/published research evaluated.

¹ The W&L School of Law ranking matrix is at <http://lawlib.wlu.edu/LJ/index.aspx>.

² The W&L matrix features a pull-down filter for law “subjects” (e.g., Commercial, Corporations and Associations) used to classify publications by broad coverage area. The same publication may be ranked in more than one subject

Appendix 2:

School of Accountancy Portfolio Check-Off Sheet

The Portfolio Check-Off Sheet lists the items that are required to be part of promotion and tenure portfolios submitted to the School of Accountancy. Failure by a faculty member to include all of the required items in their submission may result in a negative review decision. Faculty members are not limited to the list of supporting items listed below, and can add any additional materials to the portfolio, as they see fit. Please check each item indicating it is included in the submitted portfolio. In addition, include the link to the item documentation within the portfolio submission.

Portfolio Check-Off Sheet

Primary Portfolio Materials:

✓	Link	Description
		Table of Contents
		Portfolio Contents Check-Off Sheet
		Narrative
		Curriculum Vitae
		Annual Review Summary Sheet: listing each annual review and the Director’s assessment of teaching, research, service and overall performance assessment, by year. See Appendix 3.
		Annual Review Materials (include FPAs and ARDs in descending order with most recent reviews first)
		Copy of Coles College performance guidelines
		Copy of School of Accountancy performance guidelines
		Pre-tenure review letters (if applicable)

Supporting Materials:

Teaching, Supervising, and Mentoring Students

✓	Link	Description
		Course Evaluations Summary Sheet: Summary table of course evaluation listing all courses taught by section including term, course number, section number, course name, number of students enrolled, number of evaluations completed, and mean instructor effectiveness rating (i.e., <i>Overall, I would rate this instructor as effective.</i>). See Appendix 3.

		Copies of all course evaluations, by semester, by course section and year, in descending order (the most recent first). Include both the questions and the student comments for each course/semester.
		Other evidence of the quality and significance of the faculty member's teaching, supervision, and mentoring.

Research and Creative Activities

✓	Link	Description
		Research Productivity Summary: list of published papers, accepted papers not yet published, papers under review, and current working papers. See Appendix 3.
		Title pages of published papers and journal quality ranking certificates, if appropriate.
		Copies of editor's acceptance letters for accepted papers
		Full copies of papers under review and working papers
		Other evidence of the quality and significance of the faculty member's research and creative activities

Professional Service

✓	Link	Description
		Committee Assignments Summary: list of committee assignments by year in descending order (most recent assignments first). See Appendix 3.
		Other evidence of the quality and significance of the faculty member's professional service

Administration and Leadership (if applicable)

✓	Link	Description
		Administration and Leadership Summary: list of administrative assignments by year in descending order (most recent assignments first). See Appendix 3.
		Other evidence of the quality and significance of the faculty member's administration and leadership

Appendix 3:

School of Accountancy

Format for Required Portfolio Summary Sheets

Portfolios are submitted via an electronic platform (consult the University guidelines for the current electronic platform). Faculty Narratives are required. To facilitate locating the Portfolio Check-Off Sheet in Appendix 2 and the Portfolio Summary Sheets below, the first item in the Narrative should be the table below where each cell contains a link to these required documents:

Portfolio Check-Off Sheet	Course Evaluation Summary	Annual Review Summary
Research Summary	Committee Assignments	Admin. & Leadership (if applicable)

Below are the five summary sheets that must be included in the portfolios faculty submit for review. The purpose of these summary sheets is not to replace the detailed evidence provided in the portfolio, but to provide help and guidance to those reviewing the full contents of each portfolio.

Annual Review Summary

The one-page summary of Annual Reviews is designed to provide a snapshot of the Director’s assessment of your performance for each of the annual reviews provided in your portfolio. The summary should include the Director’s assessment for each area: teaching, research, and service, as well as the Director’s overall assessment of your performance for the year. The summary should be in descending order with the most recent review first. Below is an example of the format to use.

Year	Teaching	Research	Service	Administration (if applicable)	Overall	Link
2016	At Expectations	Exceeds Expectations	Below Expectations		At Expectations	
2015	At Expectations	At Expectations	At Expectations		At Expectations	

Course Evaluations Summary

The summary is designed to facilitate the review process and must include a listing of all courses taught by **section**, including term, course name/number, number of students enrolled, number of evaluations completed, and mean and median instructor effectiveness rating (i.e., ***Overall, I would rate this instructor as effective.***). Note that the effectiveness rating being reported is the one evaluated on a 5-point scale. Digital Measures can generate a report that includes only this information for multiple terms.

Faculty may choose to include additional columns in the summary for ratings on other questions or provide an additional column containing an overall score that incorporates the results of multiple questions. The summary should be in descending order with the most recent term first.

Any course sections taught that are not evaluated should be included in the table with explanation as to why evaluation detail is not included. The number of course sections listed in the table should tie directly to the number of course sections taught over the period of review. Below is an example of the format to be used.

Term	Course #	Section #	Course Name	# of Students Enrolled	# of Evaluations Completed	Response Rate	Mean/Median Overall Effectiveness Rating	Optional Additional Column(s)	Link
Fall 2016	ACCT 2100	03	Intro Financial Accounting	78	32	41%	4.6 / 4.86	4.8	
Fall 2016	ACCT 2100	04	Intro Financial Accounting	72	30	42%	4.5 / 4.72	4.7	

Research Productivity Summary

The summary is designed to facilitate the review process and must include all accepted, published and working papers. Accepted and published papers should appear in descending order with the most recent listed first. Papers under review and working papers should be listed below accepted and published papers. Below is an example of the format to be used.

Publication Date, Acceptance Date, or Submission Status (review round)	Title of Article	Journal	AJQL Rating or SOA Certified Rating (if available)	Link
Accepted: Oct 21, 2016	The Role of Corporate Governance in the Valuation of R&D Investments	<i>Journal of Accounting Studies</i>	A+	
Published: Spring 2015	Is Your Client Ready for the Approaching Lease Accounting Apocalypse?	<i>CPA Review</i>	B	
2 nd Round Review	Is the Cash Flow Statement Really Necessary?	<i>Review of Accounting Journal</i>	A	
	Heteroskedastic Panel Data and Spurious Archival Research	<i>Working Paper</i>	N/A	

Committee Assignments Summary

The summary is designed to facilitate the review process and must include all committee assignments in descending order with the most recent end-of-service date listed first. Below is an example of the format to be used.

Dates of Service		Committee	Level	Role	Link
Begin	End				
Fall 2014	Present	Undergraduate Curriculum Committee	SOA	Member	
Fall 2013	Spring 2015	Coles College Library Committee	Coles College	Chair	
Fall 2012	Spring 2014	Ad Hoc Faculty Review Committee	University	Member	

Administration and Leadership Summary

Faculty members who have significant administrative assignments should include a summary table if applicable. The summary is designed to facilitate the review process and must include all administrative assignments in descending order with the most recent end-of-service date listed first. Below is an example of the format to be used.

Dates of Appointment		Administrative Position	Level
Begin	End		
Fall 2014	Present	Associate Dean for Research	Coles College
Fall 2013	Present	Director	SOA

APPENDIX H

Workload Tracks Illustrations

Table 1

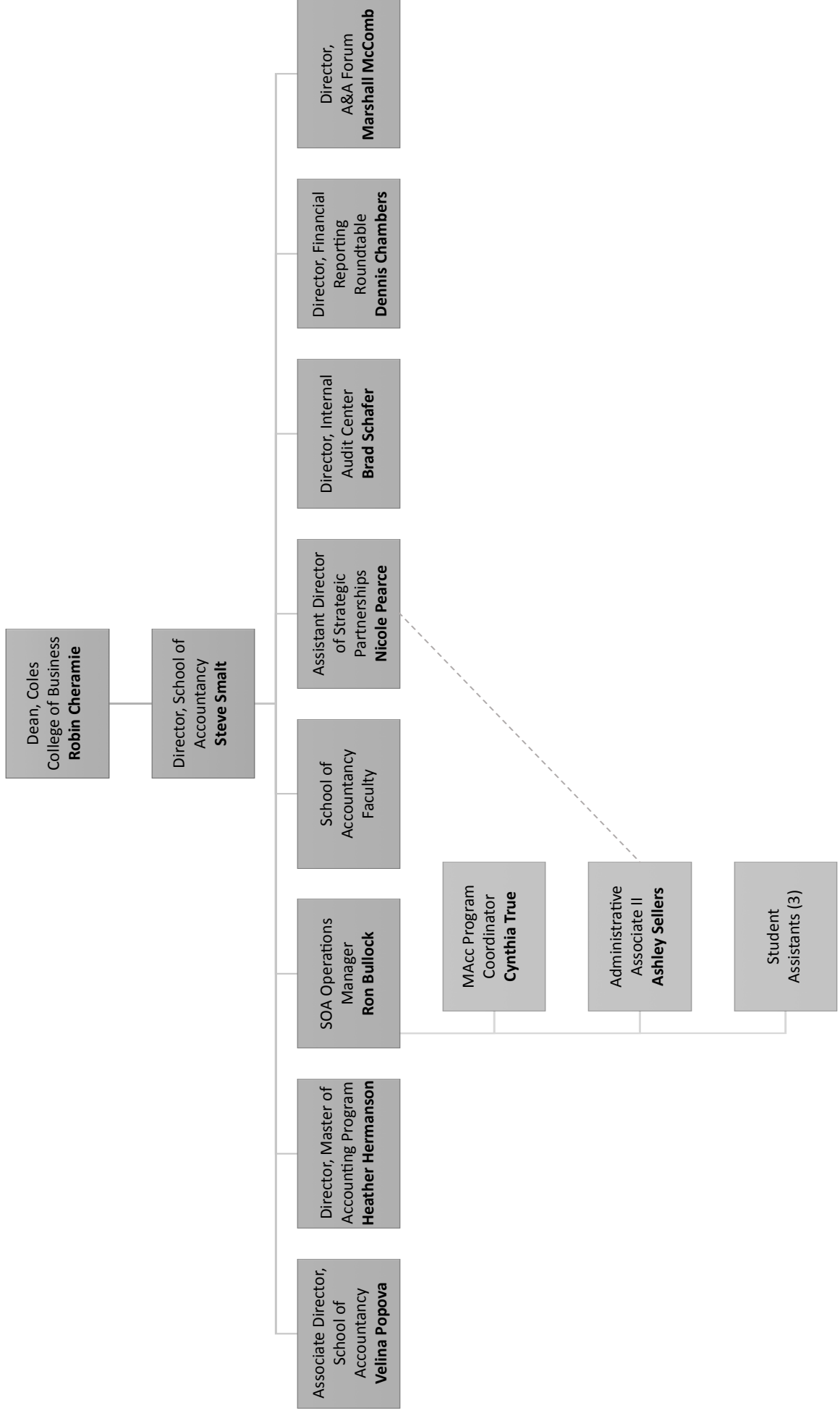
	Workload Track					
	(1)	(2)	(3)	(4)	(5)	
	<i>Teaching Focused</i>	<i>Balanced-Teaching</i>	<i>Balanced</i>	<i>Balanced-Research</i>	<i>Research Focused</i>	
<i>Tenure Research Requirement</i>					<i>(a) No or Limited Doctoral Engagement**</i>	<i>(b) Significant Doctoral Engagement*****</i>
	<i>1 Other</i>	<i>3 C's</i>	<i>2 B's</i>	<i>3 B's</i>	<i>4 B's</i>	<i>2 A's</i>
Teaching	Demonstrated effective teaching and significant levels of scholarly teaching activities 80%	Demonstrated effective teaching and significant levels of scholarly teaching activities 70%	Demonstrated effective teaching and important levels of scholarly activities in teaching 60%	Demonstrated effective teaching and reasonable levels of scholarly activities in teaching 50%	Demonstrated effective teaching and reasonable levels of scholarly activities in teaching 40%	Demonstrated effective teaching and reasonable levels of scholarly activities in teaching 40%
Quality service*	Yes 15%	Yes 20% / 15%	Yes 15%	Yes 15%	Yes 10%	Yes 10%
Courses per academic year***	8	7	6	5	4	4
Peer Reviewed Journal publications during the most recent 5-year period****	0	Equivalent of 2 Cs 10% / 15%	Equivalent of 3 Cs 25%	Equivalent of 2 Bs and 2 Cs 35%	Equivalent of 3 Bs and 2 Cs 50%	Equivalent of 1 A and 2 Bs 50%
Other forms of scholarship or professional/ scholarly activities or other forms of output not normally available to faculty on tracks (2)-(5).	1 per year 5%	N/A	N/A	N/A	N/A	N/A
Scholarly activity in research	N/A	Minimal scholarly activities in research	Some scholarly activities in research	Active participation in scholarly activities in research	Active participation in scholarly activities in research, several of which reflect a high level of quality.	Active participation in scholarly activities in research, several of which reflect a high level of quality.

A* = 6 Cs equivalent, A = 4 Cs equivalent, B = 2 Cs equivalent

APPENDIX I

SOA Organization Chart

2019 – 2020
 School of Accountancy
 Organizational Chart



APPENDIX J

Gateways to Completion (G2C) Report

SOA Gateway to Completion (G2C) Project Report

Abstract:

As a part of Kennesaw State University's Cohort 1 G2C project, the School of Accountancy (SOA) of Coles College of Business started the three-year course redesign project in Spring 2016 and is currently in the final year of the project. SOA offers about 18 sections of ACCT 2100 Introduction to Financial Accounting every semester with more than 2,000 students enrolled. The three-year plan and implementation include the following main stages:

2016 - Formed project goals with implementation timelines, streamlined course content, gathered baseline data for future evaluations.

2017 – Provided extensive pedagogical training for faculty on active learning and metacognition, implemented streamlined course content, coordinated among professors with a common syllabus incorporating the redesigned content, and gathered student performance data.

2018 – Adjusted course designs according to student and faculty feedback, continued to gather student performance data, and will conclude and provide recommendations for future actions.

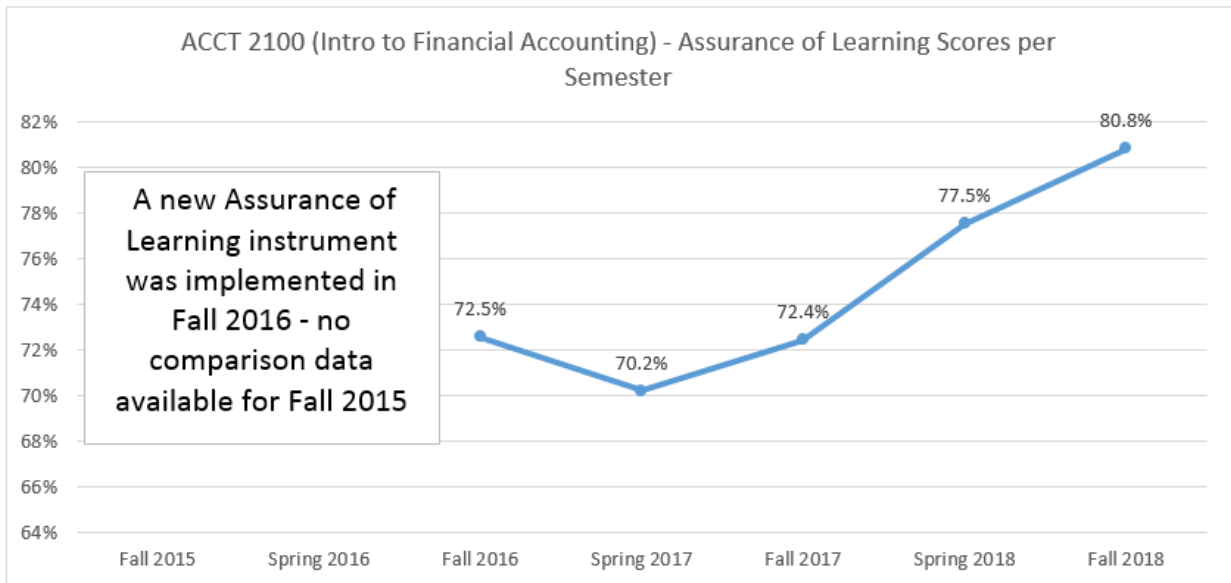
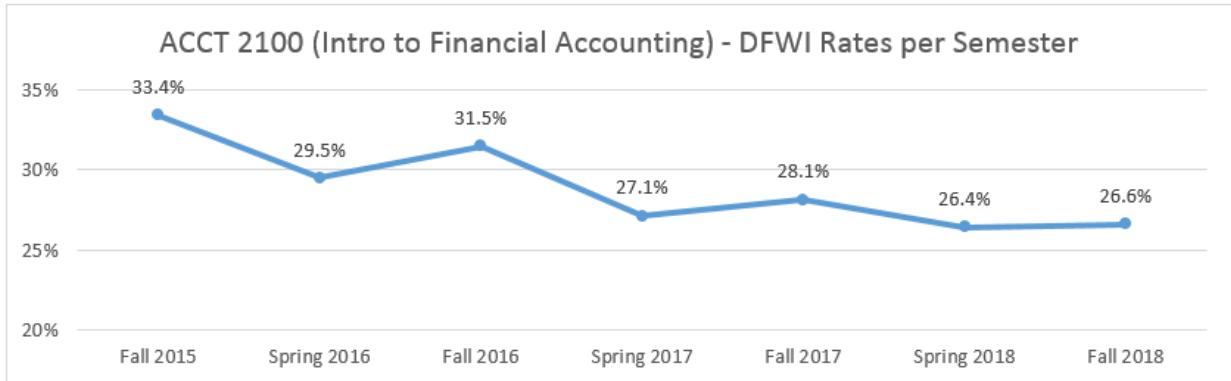
We pursued substantive improvement by concentrating on essential concepts that students must learn well and retain throughout their careers and active learning pedagogy to involve students in classroom activities. Active faculty participation with continuous dialogue and training has built consensus and mutual support. Leadership support also set the tone for the challenging redesign process.

A very important part of our project implementation is the faculty training on active learning pedagogy and the subsequent classroom applications. The active learning techniques used in our classrooms follow:

1. Interactive technology – Poll Everywhere
2. Metacognitive activities – Pre-exam wrappers and post-exam wrappers
3. Group activities – Snow fight as a learning game, etc.
4. Self-reflection activities – Think-pair-share, etc.

The result of student learning outcomes including the declining trend of DFWI rates and ascending trend of substantive learning outcomes as measured in our Assurance of Learning tests. The appendix presents our up-to-date results at the time of this proposal. We will update our data in March 2019.

Appendix



APPENDIX K

MAcc Revision Process (2017)

KSU MAcc Revision Process Fall 2017

Purpose

Share insights from analysis of the current MAcc program and plans for revision.

Executive Summary

The Master of Accounting (MAcc) program of the School of Accountancy has had strong success since its first year as a full-time, premium priced, one-year cohort program effective fall 2011. Retention rates have exceeded 90%, job placement of graduates within three months has exceeded 90%, and enrollment has been consistently in the 50 to 60 student range over the past seven cohorts.

We have continually challenged ourselves to improve the program. To date, we have added the following new courses in response to our stakeholders: State and Local Taxation, Regulatory Structures and Emerging Issues in Financial Reporting, Advanced Systems and Control for Risk Advisors, and Advanced Analytics for Risk Advisors.

Our Dean, Dr. Kathy Schwaig, charged our new Director of the Master of Accounting program, Dr. Heather Hermanson, at the beginning of fall 2017, to take a strategic look at the MAcc program and if needed, to propose changes to the program.

The proposed changes represent a deliberate evaluation of our program. We surveyed faculty, former and current students. We visited stakeholders, and we benchmarked other programs. We gathered data from past cohorts, and we deliberated on a course of action. Where we are headed is consistent with Master of Accounting programs that we benchmarked as part of this process (namely, out-of-state: University of Virginia and the University of Tennessee, and in-state: University of Georgia).

As a result of this research, we've concluded that we wish to target our top undergraduate students who have a CPA focus. We hope to build a high-quality, accelerated, professional certification program that employers embrace and recognize through hiring and support.

Data Collection Process and Key Insights from Each Source

Source 1 – Faculty Surveys

- MAcc Mission
 - Focus on mix of CPA and soft skills
- Role of Undergraduate Program in MAcc
 - Target top KSU accounting students – 3.5+ GPA with public accounting focus
- Role of CPA Pass Rates
 - CPA Pass ↑ => Recruiting ↑

- Most desired structural features of ideal program
 - Day classes, tracks, 1 year program
- Least desired structural features of ideal program
 - Swag, 5 hour classes, 7 week classes, on-campus classes
- Most desired curriculum features of ideal program (increase focus)
 - Technical skills, written skills and data analytics, presentation skills
- Least desired curriculum features of ideal program (decrease focus)
 - DC trip, leadership course, previous work experience
- Like most about current program
 - Day students, cohort, tracks
- Like least about current program
 - Classrooms, DC trip, night classes/students, long classes

Source 2 – Student / Graduate Surveys and Alumni Interviews

- Summer workload is impossible / program workload is very uneven
- Leadership course could be covered in orientation and replaced with CPA focus
- DC trip – fun bonding experience, but very limited learning (sessions were very bad), opportunity to be out of comfort zone
- Organization and administration are very rough – need year’s schedule up front
- Get CPA material ASAP
- Have MAcc courses better map to CPA exam

Source 3 – Program Data and Market Analysis

- Day enrollment up over time
- Night enrollment way down over time (despite efforts to place students in night)
- Advisory appears to come out of former FRA group (cannibalized); tax is more stable
- Many very small classes – tax and advisory
- Night students’ performance low/declining – low GPAs and CPA pass rates
- Tuition is well above market – e.g., compared to leading schools like UGA, Vanderbilt, Texas, Illinois, etc.
- Colorado State, University of Virginia, UC – Davis, and UGA offer two-semester programs to UG accounting majors
- State of TN schools have incorporated CPA prep into their programs
- Program costs – DC trip is huge, Becker is large, and meals are large
- Day classroom space is available (free) at KSU Center – main rooms and breakout rooms; catering is available there, too.

Source 4 – University Administration

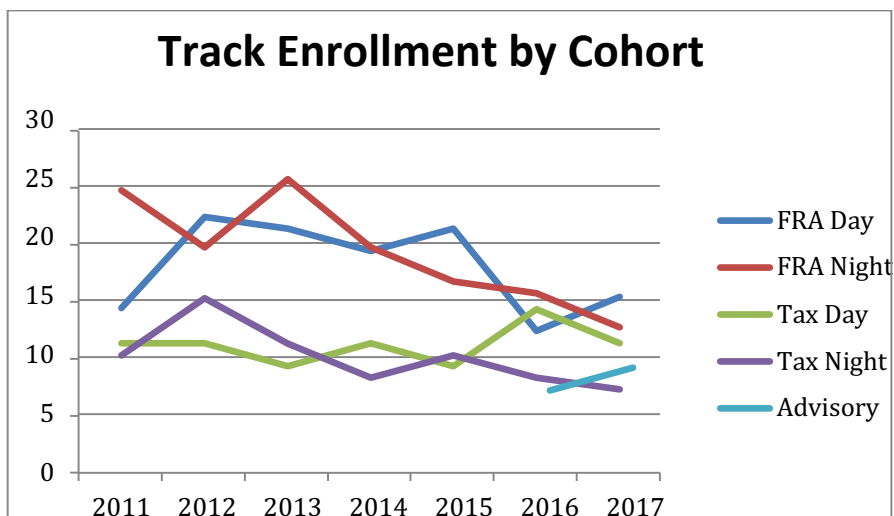
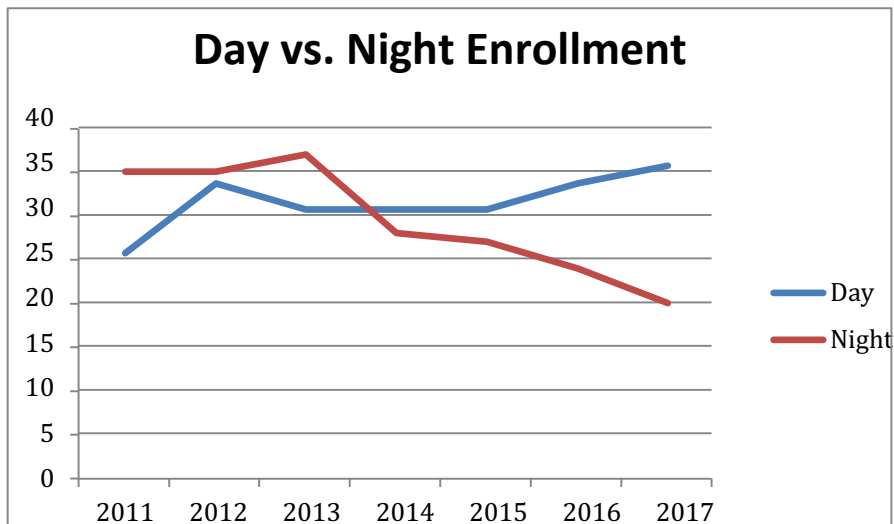
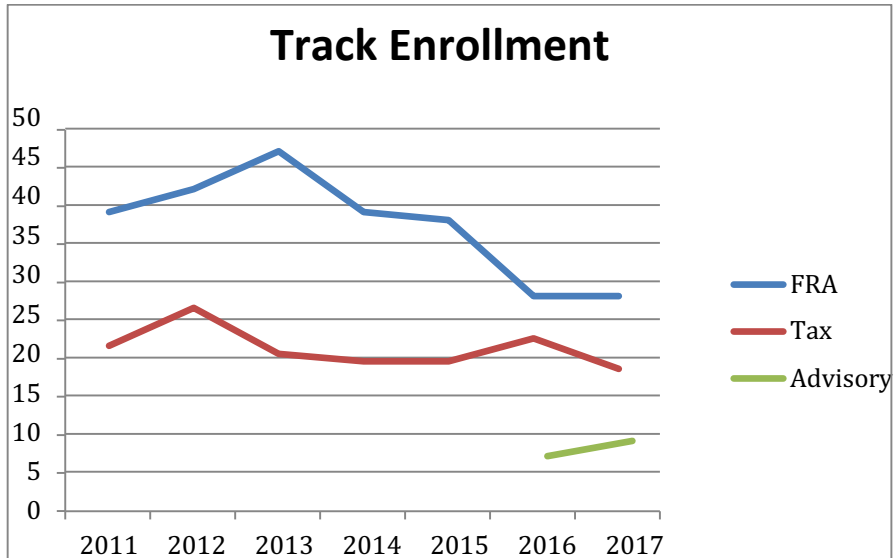
- Graduate College
 - Grow, grow, grow the program
 - They will handle admissions (do away with GMAT trend)
 - Love the cohort model
 - No desire for premium tuition

- Dean
 - Do what you want to do with the program
 - No need to offer a night program
 - No need for premium tuition, but check to see what's covered by the program now

Source 5 – Analysis of Program Curriculum and Syllabi

- Tax is a technical program
- FRA is not a technical program
- Significant program complexity
 - Day and night
 - Three tracks
 - 9 meetings in 7 weeks
 - Travel and meals
 - Overlay of CPA sessions
- Limited linkage of courses to CPA exam
- Faculty succession issues
 - Rich and Mary – advisory faculty all retiring in May 2018
 - Others near retirement age
 - Some courses “too linked” to one faculty member?
 - Due to crisis, 20% of program taught by non-accounting faculty member
- Need broader exposure for all students
 - Tax people get zero audit
 - Audit students get zero tax
 - No one gets any managerial, governmental, nonprofit, or business law

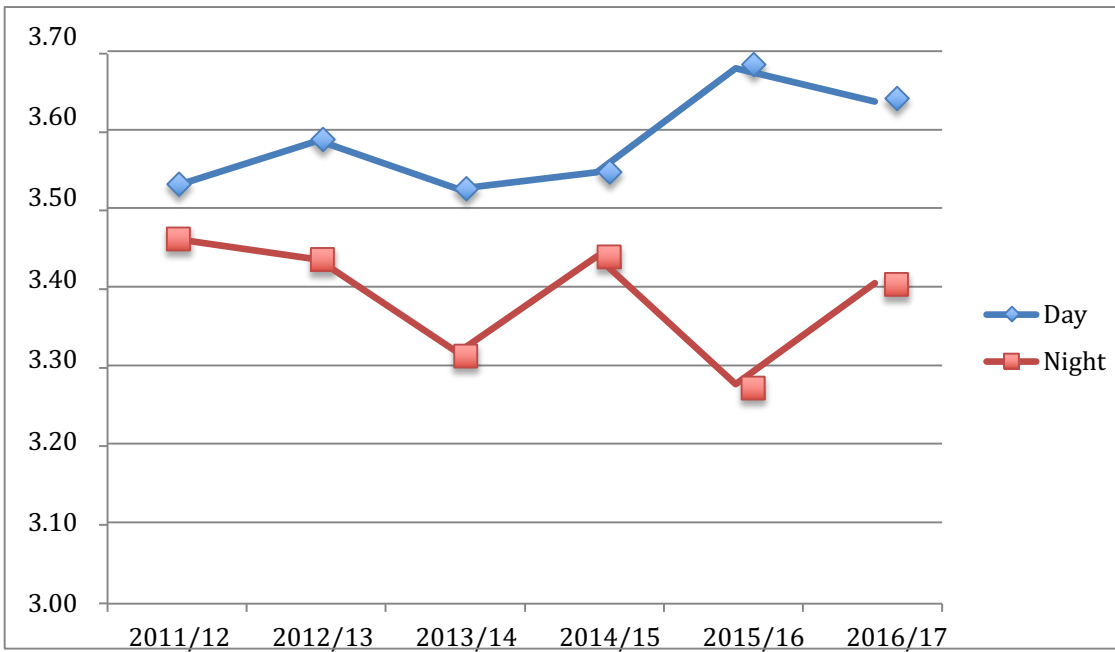
MAcc Recruitment Trends



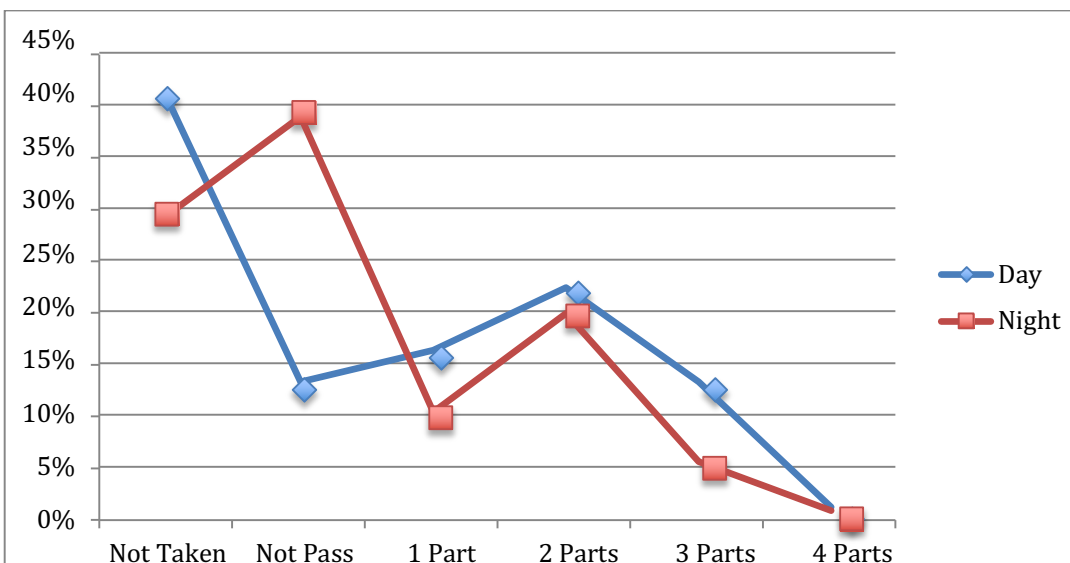
	2016	2017
GPA	3.41	3.46
GMAT	495	518
GMAT Waiver	52%	65%
% KSU Undergraduates	52%	65%

MAcc Performance Trends

Grades



2017 CPA Performance



	Not Taken	Not Pass	1 Part	2 Parts	3 Parts	4 Parts	Tot Pass	Pass Rate***
Day (33)	13	4	5	7	4	0	31	39%
Night (21)	6	8	2	4	1	0	13	22%
Total	19	12	7	11	5	0	44	

FRA (26)	7	4	0	7	3	0	23	22%
Tax (21)	9	7	6	3	1	0	15	41%
Adv (7)	3	1	1	1	1	0	6	38%
Total	19	12	7	11	5	0	44	

	BEC**	REG**	FAR	AUD
1 Part	4	2	1	0
2 Parts	10	9	2	1
3 Parts	5	3	3	4
Total	19	14	6	5

** Becker offered coordinated review in order: REG, BEC, FAR, AUD. Not all students followed that order, but

*** Pass rate assumes that each student attempted all four parts. Math is number of parts passed divided by total possible parts (# students times 4 parts). For example, 33 day students less 13 not taking any parts yields, 20 students. 20 times 4 parts is a possible 80 parts that might have been passed. 31 passed/80 = 39% pass rate.

Solutions (Fall 2018) – Structure, Logistics, and Tweaks

- Eliminate DC trip
- Eliminate leadership course and incorporate professionalism components into a capstone course – speaker series, focus on accounting-specific issues, more small writing, small group speaking, etc.
- Focus on day program at KSU Center, drop night program
- Revisit tuition given DC trip
- Merge FRA and Advisory tracks – “Audit/Advisory” (informally in 2018)
- Get new faculty into data analytics and internal audit

Solutions (Fall 2018) – Curriculum

- Rethink curriculum – targeted to CPA areas and soft skills, logical relation with CPA review program, broader coverage of accounting areas and business law
- Two tracks – (a) tax and (b) audit/advisory
- More core classes – focus of Fall semester (4 courses)
- Track-specific classes – focus of Spring semester (4 courses)
- Start program with Fall Kickoff/Orientation where students understand the CPA focus, assign students faculty mentors, initiate series of 2 capstone courses that incorporate career planning and CPA prep, graduate in May, and have summer #2 for CPA wrap up before starting work in fall

APPENDIX L

IAEP News release

NEWS



Contact: Paul Floeckher, 470-578-3057, pfloeckh@kennesaw.edu

Kennesaw State’s Internal Auditing Education Program earns international recognition

Only the seventh in the world to be named internal auditing Center of Excellence

KENNESAW, Ga. (Aug. 19, 2016) — Kennesaw State University has attained the prestigious Center of Excellence level in the Internal Auditing Education Partnership program of the Institute of Internal Auditors. Kennesaw State is only the fourth university in North America and seventh in the world to earn the Center of Excellence, the top status from the IIA.

“We are so honored to achieve this level of recognition from the Institute of Internal Auditors,” said Richard Clune, director of the Internal Audit Center. “At the same time, being a Center of Excellence comes with it the responsibility to be a distinctive leader in the field of internal audit education, providing students with an education to prepare them as future leaders of the internal audit profession.”

The IIA identified Kennesaw State as “a forward-thinking university that recognizes the importance of the internal audit profession as a career choice.” The organization also commended KSU’s commitment to supporting an internal audit curriculum, which includes educating undergraduate and graduate students, conducting applied research and engaging with the internal audit community.

“Our tagline ‘Aspire to More’ captures what we try to do every day with every student in mind,” said Kathy Schwaig, dean of the Michael J. Coles College of Business. “We’re listening, and we’re responding by developing relevant academic programs and graduating students who will be leaders in the decades to come.”

Kennesaw State is the only university in Georgia authorized by the Institute of Internal Auditors to issue Internal Auditing Education Partnership Certificates. The certification is an indication that graduates are ready to add value on their first day of employment.

“Our mission includes being nationally recognized, and earning this Center of Excellence goes beyond that as one of seven universities in the world,” said Kathryn Epps, associate dean and director of the School of Accountancy. “We look forward to this next step in our journey to provide the best education for our students.”

The Institute of Internal Auditors also lauded Kennesaw State’s collaboration with the IIA Atlanta Chapter as “one that not only the university can be proud of, but the entire internal audit community as well.” The partnership provides internship and co-op job opportunities for students and helps Georgia companies find well-prepared graduates locally.

“The IIA Atlanta Chapter has always been pleased with the return on our investment of time and money into KSU, and with this achievement, we are even more pleased than ever,” said Bill Mulcahy, chair of the Internal Audit Center Advisory Board.

– more –

IAEP recognition

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Aug. 19, 2016

Kennesaw State University is the third-largest university in Georgia, offering nearly 150 undergraduate, graduate and doctoral degrees. A member of the University System of Georgia, Kennesaw State is a comprehensive university with more than 33,000 students from over 130 countries. In January 2015, Kennesaw State and Southern Polytechnic State University consolidated to create one of the 50 largest public universities in the country.