



KENNESAW STATE
UNIVERSITY



Michael J. Coles College of Business

CONTINUOUS IMPROVEMENT REVIEW REPORT
FOR THE **SCHOOL OF ACCOUNTANCY**
October 13-15, 2019

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Continuous Improvement Review (CIR) Report

Kennesaw State University

Michael J. Coles Colleges of Business

School of Accountancy

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EXECUTIVE SUMMARY: ENGAGEMENT, INNOVATION, AND IMPACT

The School of Accountancy in the Michael J. Coles College of Business at Kennesaw State University has a mission to (1) 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) influence the accounting profession through relevant research and professional engagement. Toward this mission, our 2013-2018 strategic plan articulates four Expected Outcomes:

- » Provide high-quality, innovative programs to equip a diverse group of students to achieve their professional goals.
- » Produce scholarship to facilitate national recognition in innovation, learning, and engagement.
- » Expand and sustain collaborative initiatives toward professional and service activities to enhance the School of Accountancy's involvement with its stakeholders.
- » Expand our external and internal resources to support the Kennesaw State University goal of national prominence.

The following table contains examples of initiatives and outcomes that demonstrate engagement, innovation, and impact around these four Expected Outcomes.

Expected Outcome #1 Provide high-quality, innovative programs to equip a diverse group of students to achieve their professional goals.	Engagement	Innovation	Impact
Implemented an Accounting Analytics capstone course for all majors in the BBA and MAcc programs.	X	X	X
Dramatically increased the use of technology throughout the Accounting curriculum.	X	X	X
Redesigned ACCT 2100 as part of a larger university project (G2C), which resulted in a dramatic decrease in DFWI rates and increase in Assurance of Learning scores. (See Appendix J)	X	X	X
Revised the MAcc program with a greater emphasis on the CPA Exam resulting in greater CPA exam participation and pass rates. (See Appendix K for a description of the revision process.)	X	X	X
97% of current-cohort MAcc students have secured positions prior to graduation.	X	X	X
More than 70% of MAcc students passed at least one part of the CPA exam while in the MAcc program.	X	X	X
In Fall 2019, the undergraduate accounting curriculum will allow each accounting major to become Excel certified at the completion of ACCT 3300 (Accounting Information Systems).	X	X	X
The DBA Program was converted to a PhD program, reflecting its academic and research core.	X	X	X
The placement rate from the DBA/PhD program is over 90%, with placements including Lehigh, Florida International, University of South Alabama, Texas A&M – Commerce, Valdosta State, Middle Tennessee, Tennessee Tech University, Scranton, and University of South Carolina – Aiken.	X		X
The 2018 Accounting and Finance Job and Internship Fair had 57 employers and a total of 395 students in attendance (a 33% increase from 2017).	X		X
Professors routinely invite business leaders from the Atlanta region to speak in their classrooms.	X		X

The MAcc program has a Tax Specialization track and an Audit/Advisory Specialization track.	X	X	X
The Technology and Data Analytics courses in the MAcc program were enhanced, and the MAcc program was restructured to allow more students to take these courses.	X	X	X
The School of Accountancy initiated an Accounting Achievers Luncheon in which non-accounting majors who made an A in ACCT 2100 or ACCT 2200 are invited to a lunch to hear a panel discuss the opportunities in the accounting profession.	X	X	X

Expected Outcome #2 Produce scholarship to facilitate national recognition in innovation, learning, and engagement.	Engagement	Innovation	Impact
For the past 6 years, 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.	X		X
BYU ranking of #7 in Accounting Education Research	X		X
BYU ranking of #18 worldwide in Auditing Research	X		X
BYU ranking of #27 worldwide in Accounting Research Breadth	X		X
School of Accountancy faculty members had 34 publications in A/A+ journals and 29 publications in B journals.	X		X
12 School of Accountancy faculty members have published in A/A+ journals.	X		X
Dr. Dana Hermanson ranked by BYU as #24 worldwide overall in accounting research.	X		X
Dr. Dana Hermanson has more than 10,000 citations, Dr. Divesh Sharma has more than 2,300 citations, and the School of Accountancy faculty has more than 21,000 citations in total.	X		X
Dr. Marcus Caylor is in the top 500 authors worldwide on SSRN.	X		X
From Fall 2014-present, Dr. Dana Hermanson authored or coauthored 28 referred journal articles, including 4 publications in A+ journals and 13 in A journals.	X		X

Expected Outcome #3 Expand and sustain collaborative initiatives toward professional and service activities to enhance the School of Accountancy's involvement with its stakeholders.	Engagement	Innovation	Impact
14 School of Accountancy faculty members serve on journal editorial boards, holding a total of 82 board positions.	X		X
The KSU Internal Audit Center was designated a "Center of Excellence" in the Internal Auditing Education Partnership program of the IIA. KSU is only the 4 th university in North American and 7 th in the world to receive this designation, the top recognition of the IIA.	X	X	X
The School of Accountancy created a Financial Reporting Roundtable that includes accounting executives from the top-20 public corporations headquartered in Georgia. Members include UPS, Coca-Cola, Home Depot, Delta Airlines, SunTrust Bank, Voya Financial, and NCR Corporation. The group meets seven times per year to discuss current accounting issues.	X	X	X

Expected Outcome #4 Expand our external and internal resources to support the Kennesaw State University goal of national prominence.	Engagement	Innovation	Impact
In the period from 2013 to 2018, annual donations to the School of Accountancy increased 259%, from \$36,430 to \$130,629.	X	X	X
Initiated a Partners program in 2018-2019 to involve and recognize significant donors. The program raised \$54,000 in its initial year.	X	X	X
For more than 35 years, the School of Accountancy has conducted an annual A&A Forum in conjunction with the North Atlanta Chapter of CPA's. This program provides practitioners with CPE credit, and all proceeds go to support the School of Accountancy.	X	X	X

SITUATIONAL ANALYSIS

Historical, National, and Local Factors

The accounting program at Kennesaw State University became active in 1980, which was the same time the business unit was formed as a separate entity. The Master of Accounting degree was launched in 1993. In 1994, the Coles College of Business was awarded its initial accreditation from AACSB, and in 2001, the Accounting program received separate AACSB accreditation. The KSU School of Accountancy was formed in 2008 in an effort to leverage the growth and identity of the program in the Atlanta marketplace and the Southeast region.

The mission of the School of Accountancy is 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
- » Influence the accounting profession through relevant research and professional engagement.

The School of Accountancy has a very positive reputation for being one of the largest accounting programs in the region and for producing graduates who provide immediate value to employers. Accordingly, graduates from the BBA and the MAcc programs have routinely been hired by Big 4 accounting firms, large national firms such as Grant Thornton and BDO Seidman, regional firms such as HLB Gross Collins and Bennett Thrasher, as well as smaller firms, corporations, and government and non-for-profit agencies. The PhD program is likewise known for its relevance and quality. Graduates from that program have been hired in highly-respected academic institutions and have become known for their research productivity and their teaching.

The faculty members of the School of Accountancy appreciate the synergistic connections among learning, research, and engagement. They consistently strive to enhance the quality and relevance of all academic programs by soliciting feedback from the practice community and engaging accounting professionals to be part of the classroom experience. The portfolio of faculty publications demonstrates the breadth of their efforts, showing leadership in the scholarship of teaching and learning, impact in practitioner journals, and international recognition for basic research in rigorous academic journals. This multi-faceted focus reflects the culture of the School of Accountancy, where all views are valued and all faculty members are respected for their relevant contributions to the school, the college, the university, and the larger accounting community.

Relative Advantages

The metro-Atlanta region has experienced tremendous growth and has a very favorable business climate. It accordingly has become home to numerous companies, including 16 Fortune 500 companies and 26 Fortune 1000 companies. This growth has manifested in similar student growth in many universities and additional demand from employers for graduates with relevant, timely knowledge and skills.

Kennesaw State University has four primary factors influencing its growth and reputation:

- » In the last 15 years, the university made a strategic decision to become a destination campus;
- » The university is located in a highly-desirable suburb of Atlanta;
- » The consolidation between Kennesaw State University and Southern Polytechnic State University created a very large university with high-growth STEM fields such as engineering, game design, and architecture; and
- » The university is one of the 50 largest public universities in the United States.

During this period of physical growth and reputational growth, the School of Accountancy has emerged as one of the most-recognized units in the university and is now one of the largest accounting programs in the Southeast. It is known for the quality of its graduates from all programs.

The faculty members and leadership in the School of Accountancy and the Coles College work extremely well together and have created an enviable culture of respect and dedication. The track system allows faculty members to pursue activities that align with their passion, be it publishing in rigorous academic journals and teaching in the PhD program or publishing in practitioner or education journals. Furthermore, the university's Post Tenure Review system keeps faculty members accountable for maintaining their scholarly productivity. Ultimately, the culture of flexibility and accountability is a bonding element that likewise has helped maintain faculty members who may have significant opportunities elsewhere.

Relative Disadvantages

Public funding of universities in the University System of Georgia (USG) has declined in recent years, yet the percentage of state funding is relatively high when compared to other states where the decline in state funding has been even more dramatic. At the same time, Kennesaw State University has faced some challenges when compared to its peer institutions in the USG. The university receives a lower level of funding per student than other universities in the Comprehensive University sector, even though KSU is in a relatively higher cost of living area.

The School of Accountancy is quite fortunate to have faculty members who are highly-competitive in the marketplace, but those same faculty members sometimes receive offers for significantly higher salaries from other universities. KSU's administration understands the unique pressures in accounting and has provided some flexibility to offer more competitive salaries, yet the salaries allowed are still lower than our faculty members can attract elsewhere. Similar pressures arise when hiring new faculty members, especially since the School of Accountancy frequently hires faculty members who are employable at R1 institutions.

Challenges for the Future

Kennesaw State University has grown rapidly and in 2015 was consolidated with Southern Polytechnic State University, resulting in a very large, comprehensive, R2 institution of approximately 36,000 students. While this growth has resulted in many positive outcomes, it also stresses the physical infrastructure of the university. Capital projects in the USG can take years for approval, and KSU does not yet have the private funds for significant capital projects. The result is that office space and classroom space are at a premium. The School of Accountancy faculty members sometimes must share office space or do not have office space. Fortunately, today's technology can accommodate remote arrangements, and the faculty members have been quite flexible. As new faculty members are brought on, especially those early in their careers, having office space that is co-located with senior faculty mentors is critical to career development and retention.

The School of Accountancy must secure significant private funds to support an increasingly competitive faculty for those initiatives not accommodated by state funds because of the level of funding and/or state regulations. The School has been very fortunate with the level of external support provided to date; however, the support levels must increase significantly in parallel with the increase in size and quality of the programs. The graduates from the accounting program have enjoyed successful placement and excellent careers; however, the alumni base is relatively young and therefore not capable of providing sufficient support.

The state of Georgia and the Southeast house an array of highly competitive public and private universities with outstanding accounting programs, many of which have national reputations. Having a plethora of such programs within a few-hour radius generates competition for students and competition for placement in CPA firms and corporations. Fortunately, KSU has established a reputation that makes it highly competitive with these institutions, but maintaining a competitive edge will always remain a challenge.

Opportunities for Enhancing Degree Offerings

The Atlanta business landscape is dynamic and growing. This environment consistently creates opportunities for students and exciting challenges for educators to meet employer needs, especially in the field of accounting. Atlanta has become the center for Financial Technology, and the School of Accountancy has explored ways to meet demand in this field. The state of Georgia is also quickly becoming a cybersecurity epicenter, and there are numerous overlaps with accounting, especially in the AIS and internal audit disciplines.

PROGRESS

Associated Standard & Issue	Update
Based on the percent of time devoted to the mission, the School meets the 60% threshold for SA, PA and SP; prior to the next Continuous Improvement Review, this transition to the 2013 Standards should improve the deployment of the three groups at the undergraduate level.	As shown in table 2-1, the School of Accountancy has strategically deployed faculty resources across categories.
The IP classification should more clearly define how significant, pertinent and substantive should be interpreted, and this interpretation should be communicated to the IP faculty.	The Coles College of Business faculty voted on improved definitions of all areas. These definitions are shown in the Criteria for Faculty Classification section.

STRATEGIC MANAGEMENT AND INNOVATION

Strategic Management Planning Process and Outcomes

The 2013-2018 Strategic Plan (see Appendix E) is applicable for most of the time period covered in this report; however, the 2019-2024 plan is also presented (see Appendix E). For the 2013-2018 plan, the Strategic Planning Committee was comprised of the following members:

Name	Representing	Employer
Katherine Acuff	Asst. Director, SOA	Kennesaw State University
Jane Campbell	Assoc. Dean, Coles Faculty	Kennesaw State University
Marcus Caylor	Assoc. Director, SOA	Kennesaw State University
Rich Clune	Director, SOA	Kennesaw State University
Kathryn Epps		Kennesaw State University

Tracy Gibson	Employer	Turner Broadcasting
Dana Hermanson	Faculty	Kennesaw State University
Linda Malgeri	Director, Coles AOL	Kennesaw State University
Bob Martin	Undergrad Coord., SOA	Kennesaw State University
Brian Pendley	Employer	Ernst & Young
Jennifer Schafer	Faculty	Kennesaw State University
Larry Stevens	Exec In Res., SOA	Kennesaw State University
Daniel Street	Alumni	PRGX Global
Richard Taylor	Employer	HLB Gross Collins

As noted in Dr. Kathryn Epps' letter accompanying the plan, the process for developing the plan involved a dedicated Strategic Planning Committee and input from key stakeholders, such as college and university leadership, SOA faculty and staff, students, alumni, the SOA Advisory Board, and other employers. It reflects a careful assessment of the state of higher education and the critical role that the School of Accountancy plays in producing graduates who will serve the accounting profession as successful professionals and thought leaders.

The committee met through a series of off-campus strategic planning retreats. Initial discussions focused on the development of a new mission statement and vision statement for the school that would be reflective of the unique characteristics of the KSU School of Accountancy. The committee initially discussed both process and outcomes, and the goal that the mission be developed with input and buy-in from stakeholders, that the mission be well defined and understood by stakeholders, that the mission is aligned with and supportive of the missions of the college and university, and that the overall strategic plan have goals and action steps with measurable impact. Importantly, it was the goal of the committee to develop a plan that both supported the current achievements and provided a path to greater accomplishments for a school with quality faculty, excellent academic programs, high-achieving students and graduates, leadership in the profession, and research that improves practice. This laid the framework for the development of the strategic plan.

The School of Accountancy now has a standing Strategic Planning committee. At the time the 2019-2024 Strategic Plan was developed, the committee was comprised of the following members:

Name	Representing	Employer
Cory Bennett	Employer	Bennett Thrasher
Marc Caylor	Faculty	Kennesaw State University
Dennis Chambers	Faculty	Kennesaw State University
Laurie Ereddia	Alumni	PhD Student, Univ. of Tennessee
Heather Hermanson	Faculty	Kennesaw State University
Lori Kaczynski	Employer	Graphic Packaging
Bill Mulcahy	Employer	Mulcahy Consulting (Internal Audit)
Bob Martin	Faculty	Kennesaw State University
Nicole Pearce	Staff, SOA	Kennesaw State University
Velina Popova	Faculty	Kennesaw State University
Melissa Ramer	Employer	PricewaterhouseCoopers
Shannon Shumate	Faculty	Kennesaw State University
Steve Smalt	Faculty	Kennesaw State University
Larry Stevens	Exec. In Residence	Kennesaw State University
Richard Taylor	Employer	HLB Gross Collins
Sonia Toson	Faculty	Kennesaw State University
Lori Trahan	Staff, Career Services	Kennesaw State University
Marty Varon	Faculty	Kennesaw State University

The committee's charge is to monitor progress on the existing plan and to, when appropriate, develop a new strategic plan. Development of the 2019-2024 plan began in 2016 by garnering input from key stakeholders, including employers and students. The committee then followed a development process similar to the process used for the 2013-2018 strategic plan.

Financial Strategies and Allocation of Resources

Appropriate allocation of all resources is central to achieving the School's mission. Operational funding comes primarily from university allocations of state appropriations and tuition revenue. Program premiums and private donations provide additional funds.

Private Funding and Advancement

The Director of the School Accountancy and the Assistant Director of Strategic Partnerships work with the Coles College of Business development offices to secure private funding for scholarships and faculty support. These fundraising initiatives have seen very positive trends in recent years, as demonstrated by the following highlights:

- » Annual funding of scholarships increased from \$15,000 in 2013 to \$42,550 in 2018, which is a 184% increase.
- » Annual donations to the general fund of the School of Accountancy have increased from \$21,430 in 2013 to \$77,215 in 2018, which is a 260% increase.
- » The Kathryn Epps Memorial Scholarship was established to memorialize the tremendous contributions of our previous director, Dr. Kathryn Epps. This fund has already accumulated over \$72,000 and will be directed toward scholarships.

The School of Accountancy (SOA) started a new partnership program in the 2018-2019 academic year. The partnership program was designed to engage the Atlanta accounting community by meeting specific recruitment needs and providing specific access to the accounting students, while also providing valuable feedback and learning experiences. In the first year, the program raised \$54,000 for the School of Accountancy and, as importantly, included significant support from numerous prominent employers, such as:

Director Circle

AGL
Carr, Riggs & Ingram
HLB Gross Collins

Partner

Aprio
Bennett Thrasher
Moore Colson
Nichols Cauley & Associates
Williams Benator and Libby

Benefactor

CliftonLarsonAllen
Georgia Department of Audits and Accounts
Mauldin and Jenkins
Turner Broadcasting

MAcc 5 by 5 Gift Club

Beginning in 2018, the MAcc 5 by 5 Gift Club was designed to build a legacy of giving by requesting MAcc students to pledge a total of \$500 over 5 years, but students can adjust the level of giving as they deem appropriate. To date, students have pledged nearly \$20,000. More importantly, it is anticipated this program will keep students engaged with the School of Accountancy after graduation.

AICPA Donation

Upon Dr. Kathryn Epps' passing, the AICPA donated \$25,000 in her honor to support her initiative of helping students and especially students from underrepresented populations. The funds were targeted for scholarships for students currently in the MAcc program and for recruiting students from three HBCU's: Savannah State University, Fort Valley State University, and Albany State University.

Mission Statement and Summary of Strategic Plan

The 2013-2018 Strategic Plan articulates four Expected Outcomes:

Expected Outcome 1: Students and Academic Programs

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

The supporting strategies for Expected Outcome 1 are:

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.

The supporting strategies for Expected Outcome 2 are:

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.

The supporting strategies for Expected Outcome 3 are:

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.

The supporting strategies for Expected Outcome 4 are:

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.

The 2013-2018 Strategic Plan is applicable for most of the period covered by this report; however, the 2019-2024 Strategic Plan built on the previous plan by articulating similar Expected Outcomes.

Intellectual Contributions

A summary of the School of Accountancy's intellectual contributions is found in the Coles College of Business Table 2-1. The information in the table is summarized as follows:

- » 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.
- » 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.
- » 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.
- » As summarized in the tables supporting Table 2-1 (see Appendix A), School of Accountancy faculty members have been recognized for their research contributions with numerous research awards and recognitions over the last five years.

The School of Accountancy faculty members have dramatically increased the quantity and quality of their scholarship in the last five years. Some specific highlights include:

- » 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.
- » Several faculty members received the following recognition for their scholarship;

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 BYU Accounting Research Ranking
Kathryn Epps	2014 Research & Service Award	AAA – Diversity Section
Dana Hermanson	Nominee AAA Wildman Medal #6 th Ranked Accounting Researcher 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

The Coles College of Business continues to utilize its unique “workload track system” (see Appendix F for SOA performance guidelines). The track system allows individual faculty members, in consultation with their department chair or school director, to determine how they can best contribute to the teaching, research, and service missions. There are five workload tracks, with the fifth track having two options within it. The five tracks have sliding scales of teaching and research responsibilities. At one end of the spectrum is a “Teaching Focused” track that is only available to non-terminally degreed faculty who have an eight-course annual teaching load with no peer-review journal article requirements. At the other end of the spectrum is the “Research Focused” track that has a four-course annual teaching load and a significant (quantity and quality) peer-review journal article requirement.

Curricula Content, Management, and Assurance of Learning

Undergraduate Program

The BBA-Accounting program has a long history of taking continuous steps to develop and refine appropriate and measurable specific learning objectives across the undergraduate program. Over the past eight years the system for assessing learning has remained largely consistent; however, some assessment instruments have been changed to reflect the changing material in the various course offerings.

Program Goals and Objectives

A new targeted set of goals and objectives developed around a “Decision-Useful Information” theme. The outcome of this process resulted in 3 “Decision-Useful Information” goals and 3-5 specific learning objectives (SLO) within each of these goals. The specific learning objectives were developed around Bloom’s Taxonomy. The three learning goals are:

1. Technical Proficiency
2. Ethics and Values
3. Communication and Collaboration

Assessments are performed using individual course-embedded instruments as well as an End-of-Program (EOP) Assessment. Course-embedded assessments occur in required courses and are designed to assess students’ achievement in one or more of the learning objectives. These assessments are overseen by the course coordinators for each course and are administered by the course instructors. Course coordinators meet with course instructors to discuss the results of the assessment and develop strategies to remediate any areas needing improvement as well as discuss other potential changes in material or delivery based on the instructors’ own observations in the classroom.

While individual course-embedded assessments provide valuable feedback to instructors of those courses, a comprehensive EOP assessment is beneficial in providing faculty with an objective measure of the students’ level of knowledge retention and communication skills. The EOP assessment is designed to assess the students’ knowledge, ethical awareness, and communication skills as they are preparing to graduate. The EOP assessment is required for all undergraduate accounting majors enrolled in our “capstone” accounting course taken at (or very near) the end of the program. From 2014 through 2017 the capstone course was International Accounting (ACCT 4300). Beginning in Fall 2018, the capstone course changed to the new Data Analytics course (ACCT 4550), so the EOP assessment shifted to that course.

The EOP assessment consists of two components. The first component is designed to measure the students’ technical proficiency. It consists of 50 randomly selected questions (out of 165 total questions) from core courses covering various topics (financial accounting, tax, auditing, and systems). The first step in developing the Technical Proficiency portion of the program assessment was to align the desired topic content to the SLO’s in each core course. This was accomplished by requiring all coordinators of the core courses to submit 20-30 “critical-knowledge” assessment questions which were to be used in the assessment. These questions were grouped by topic and the assessment instrument randomly selects questions from each topical group. In order to gauge the level of “knowledge retention” at the program assessment, several of the course coordinators adopted these same questions into their course-embedded assessments. By comparing the results of the individual course-embedded assessments with the results of the program assessment, it allows the course coordinators to determine the level of knowledge retention as compared to the level of knowledge immediately after a course.

The second component of the EOP assessment is a writing assignment with an embedded ethical component. The purpose of this assignment is for the students to be able to identify the ethical dilemma, discuss the importance of ethics in

the accounting profession, and develop a clear and concise response to a specific set of facts. The assessment requires students to read a case with an embedded ethical component. The students are required to craft a response to the case by identifying the ethical issues, develop an argument, and clearly outline an appropriate conclusion. In order to ensure grading consistency, this assignment is submitted to an independent grading company that grades the student responses based on a rubric designed by our accounting faculty. The case is weighted as follows:

- 50% Critical Thinking
- 30% Ethical Reasoning
- 20% Communication

Closing the Loop - Assurance of Learning in the Context of Overall Course Improvement

AoL assessment instruments must keep pace with rapid changes in the accounting field and in accounting curriculum. Consequently, we have not been able to use a consistent set of instruments across years. For example, during early 2018, both our course-embedded and EOP assessments were updated to reflect the new materials being taught in our core courses. Using different assessment instruments over time hampers comparisons from year-to-year. In addition, each cohort of students represents a non-random draw from the overall population of students. These cohorts differ significantly from section-to-section, semester-to-semester, and year-to-year in their ability, work ethic, and outside distractions such as job and family pressures. Therefore, we can observe moderate changes in assessment outcomes that may be wholly due to the natural variation in student cohort characteristics. Consequently, we do not attempt to tease out trends in learning outcomes solely from the year-to-year assessment results. Instead, we use AoL assessment results as one component in a holistic system of evaluation of student learning. High quality instructors gain real-time feedback during class and as a result of tests, quizzes and other assignments. This direct observation, combined with the results from AoL assessments, assists instructors to change and improve both course material and delivery methods to obtain better student outcomes. The average level of AoL assessment results provide assurance that the level of student learning meets or exceeds expectations. Large changes in AoL results provide a valuable “circuit breaker” that can indicate significant changes in learning that require investigation.

Summary of SOA Program Changes

The field of accounting is one that experiences a significant pace of change and innovation over short periods of time. For example, during the past few years new financial reporting standards have been implemented for leases, revenue recognition, and financial investments. In auditing, new and revised audit standards and many changes in audit regulation have taken place. The tax code has undergone dramatic changes during this period, and employers have increased their emphasis on data analytics. The course coordinators and course instructors work hard to incorporate these dramatic and significant changes into their curriculum each term. In response, the School of Accountancy has made the following significant changes in the undergraduate program (Appendix D contains a visual representation of the current BBA-Accounting Program).

1. Changed ACCT 4300 – International Accounting to a Major Field Elective (from a Major Field Requirement).
2. Created a new Data Analytics course – ACCT 4550. This course is now a Major Field Requirement.
3. Created a new Fraud and Forensic Accounting course - ACCT 4800. This course is now a Major Field Elective.
4. Removed ACCT 4150 – Auditing and Assurance as a prerequisite for ACCT 4152 (Internal Audit). This allows students interested in internal audit more flexibility to enroll in ACCT 4152.
5. Increased total required upper-division Accounting course hours to 27 (from the prior 24). This would require one additional Major Field Elective for the major.

The School of Accountancy has begun a new effort to improve the level of Excel competency for undergraduate accounting students. Feedback from employers has indicated that Coles College business graduates, including accounting students, need to increase their level of technical skill—particularly Excel skills and data analytics. The School of Accountancy is utilizing a third-party provider to develop web-based videos that guide students through an accounting project while learning and employing Excel skills. Ultimately, accounting majors will complete a series of four projects designed such that the students will have gained enough exposure to various Excel skills to be able to take the Microsoft Excel Certification “Exam 77-727: Excel 2016: Core Data Analysis, Manipulation, and Presentation.” Because a third-party provider provides both video and pdf tutorials, the Excel skills taught are implemented consistently across all students regardless of the instructor assigned to any particular section. Students currently complete Project I in ACCT 2100 and Project II in ACCT 2200. We plan for Project III in ACCT 3100 and Project IV in ACCT 3300 to come online during the next academic year. As a result of completing these projects, when our students enter ACCT 4550 (Accounting Data Analytics), they will have a higher baseline knowledge in Excel. This will allow the Accounting Data Analytics course to include deeper analytical skills and tools. The goal is to significantly increase the number of School of Accountancy graduates who include “Microsoft Excel Certified” on their resume and who can demonstrate actual Excel proficiency in the work place.

MAcc Program

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%, and job placement of graduates within three months has exceeded 90%.

The faculty members have challenged themselves to improve the program. Over the course of the cohort program, the following new courses have been added in response to stakeholder input: 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.

In fall 2017, Dean Kathy Schwaig asked our new Director of the Master of Accounting program, Dr. Heather Hermanson, to take a strategic look at the MAcc program and, if needed, to propose changes to the program. The fall 2018 revision to the MAcc represents a deliberate re-evaluation of the program, based on feedback from stakeholders, benchmarking to other programs (such as University of Virginia, University of Tennessee, and University of Georgia), and surveys of faculty, former students, and current students. The resulting focus is a program that targets the top students in the undergraduate program who have a focus on the CPA.

Program Level Changes

The previous MAcc cohort program had two Core courses and eight courses per Specialization, for a total of ten courses. The new MAcc program also requires ten courses, but the major difference is that the new program requires six core courses and four courses per specialization.

This change has been accomplished by having only two new courses, Capstone Experience 1 and 2. The other four Core Courses are revisions of pre-existing MAcc courses that were seen as a benefit to all students, regardless of specialization. These courses align with the topical focus of the CPA exam and cover a broad spectrum of accounting, including financial accounting, taxation, corporate governance, and auditing.

The MAcc has also been streamlined by reducing the number of specializations from three to two. The Tax Specialization remains “as is,” but the Financial Reporting and Auditing Specialization and the Advisory Specialization are combined into a new specialization entitled “Audit/Advisory Specialization.” This approach allows more of our MAcc students to take the advanced technology and data analytics courses that were initially developed for the Advisory specialization. More recruiters are expecting analytics and systems skills of audit-focused MAcc graduates, and this restructuring is a response to that demand.

New Courses

Two new courses were added: Capstone Experience 1 and 2 (ACCT 8701/8702). These courses were developed through an engaged process in consultation with the Graduate Curriculum Committee, MAcc alumni, current students, and other stakeholders (e.g., Advisory Board members and recruiters). The major focus is to provide the requisite learning and support for all of students to earn professional certification, namely the Certified Public Accountant (CPA) designation, and overall career planning. Employers identify key recruiting schools by CPA pass rates (as a signal of program rigor and student quality). Graduates with CPA certification are poised for numerous future career options.

These courses replace two courses in current MAcc, ACCT 8110, *Business Combinations and Transactions* and ACCT 8215, *Leadership and Professional Skills*. The Capstone Experience courses will not only include some content of these two courses but also provide a year-long, intensive focus on professional certification, career planning, and professional development.

2018 – 2019 Academic Year

The new program started in fall 2018 with a cohort of 34 students (smaller than previous years, but approval for the program was not received until February 2018, so marketing efforts were limited). Through the Capstone courses, students attended case competitions, conferences, professional meetings, and campus workshops. Students identified strengths and weaknesses in soft skills and documented steps to improve in several areas. Many students took additional continuing education courses and received certificates in business writing, effective communication, public speaking, Excel, etc. Over 97% of the students already have positions upon graduation, and the School continues to work with the remaining one student. The cohort participated in preparation for all four sections of the CPA exam. To date, they have taken BEC (October), AUD (December), and FAR (March), and REG (May). Based on self-reported scores, over 70% have passed at least one of the three parts, and 35% have passed all three parts taken so far. The cohort pass rates by section are: 62% BEC, 44% AUD, 53% FAR, and scores have not been received for REG. The plan is to add additional cohorts over the next five years, with the focus being primarily on KSU students and students from neighboring schools like Auburn, University of North Georgia, University of Georgia, and Georgia College and State University.

PhD Program

In October 2018, the Coles College doctoral program transitioned its name from a DBA to a PhD. The DBA program began in 2009 and was the only research-focused doctoral program that was essentially a PhD program. The students are required to complete 36 credit hours of coursework in methods, quantitative analysis, and in their discipline before completing their 12 credit-hour dissertation. The rigor of the program provided a seamless change of name from a DBA to a PhD.

Since inception, the program will have graduated over 100 students by December 2019 with the SOA comprising a significant portion (about 29). As of Fall 2019, the program will begin its 11th cohort with three students in the accounting discipline.

The SOA graduates have been placed in accredited institutes and most in tenure-track positions. The placement rate is more than 90% (one student is currently interviewing) and some placements include Lehigh University, Florida International, University of South Alabama, Texas A&M – Commerce, Valdosta State, Middle Tennessee, Tennessee Tech University, Scranton, and University of South Carolina – Aiken. SOA graduates have published in quality academic journals such as Auditing: AJPT, Accounting Horizons, Journal of the American Taxation Association, Issues in Accounting Education, Journal of Business Ethics, Journal of Accounting Education, Journal of Forensic and Investigative Accounting, Internal Auditing, Journal of Corporate Accounting & Finance, Current Issues in Auditing, Strategic Finance, Tax Notes, The CPA Journal, Journal of Accountancy, and the Tennessee CPA Journal.

To maintain the quality of the program and provide high quality dissertation faculty, the SOA appointed several research track faculty since the program began in 2009 and continues to do so. Over the past 24 months, five research faculty will have been hired. The bench-strength to service the PhD program is further supported by the exceptional research performance of the SOA as it has consistently ranked in the top-100 schools (ranking in the top 65) in world-wide accounting research rankings by Brigham Young University (BYU).

Information Technology Skills, Agility, and Knowledge

Employers are increasingly requesting that students have significant technology skills, specific software knowledge, and the ability to query data in a thoughtful manner. The School of Accountancy faculty accordingly redesigned aspects of the undergraduate and graduate programs to be certain all accounting majors receive a keen understanding of relevant technology. For example:

- » As of fall 2019, all undergraduate Accounting majors will have the opportunity to become Excel certified by a third-party provider.
- » The undergraduate Accounting major was redesigned to include a required Data Analytics course as a capstone experience.
- » The MAcc program was redesigned to allow more students to take the technology and data analytics courses.
- » As shown in Table A6, technology has been systematically incorporated across the curriculum at all levels.

ACADEMIC, PROFESSIONAL ENGAGEMENT, AND PROFESSIONAL INTERACTIONS

The School of Accountancy encourages all faculty members to be engaged through service to companies, professional organizations, and academic societies. Accounting faculty members have been influential leaders at local and national levels, as reflected below:

Faculty Name	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

Faculty members are also expected to be involved with the practice community through interactions with employers, periodic meetings with advisory board members, recruiting practitioners to speak in classes, working with the accounting community on research projects, and personal consulting and advising. Moreover, the School has multiple high-profile, sanctioned initiatives that foster interactions with the professional community.

Internal Audit Center

The KSU Internal Audit Center (IAC) is housed in the School of Accountancy of the Coles College of Business. The mission of the IAC is to educate students at the undergraduate and graduate levels, conduct scholarly activities, and engage with the internal audit profession. Throughout its history, the IAC has been involved with the Global IIA’s Internal Audit Education Program (IAEP). In 2016, the IIA reclassified KSU from a “comprehensive program” to a “Center of Excellence,” the seventh university in the world to earn this distinction. In 2018, only eight universities worldwide and five in the U.S. held this prestigious classification.

As a Center of Excellence, KSU offers students an opportunity to take courses specifically designed to prepare them for a professional career in internal auditing. From accounting information systems, internal auditing, and data analytics at both the undergraduate and graduate level, students who complete the designated courses can earn an IAEP certificate from the IIA to signify their dedication to the study of internal audit and preparedness for the profession. In 2019, over 50 undergraduate and graduate students will earn the IAEP certificates at KSU.

Additionally, the center supports faculty in producing scholarly publications. Over the past 10 years, the faculty teaching the courses in the program have published many academic publications in the areas of auditing, accounting information systems and corporate governance. In 2017, a teaching case by our KSU faculty on data analytics won the AAA-IS midyear meeting award for the best teaching case, and was subsequently published in the AIS Educators Journal.

Finally, the IAC engages locally and with the IIA global headquarters. From events on campus such as statewide Case Competitions and IIA Student Day, to students attending a global leadership conference in Orlando, students are provided access to network with students from other schools and professionals at leading Fortune 500 companies and advisory services firms. The faculty and students are engaged with the IIA Atlanta Chapter for continuing education meetings, and the Director of the IAC is a member of the Board of Governors for the IIA Atlanta Chapter.

Financial Reporting Roundtable

One of the most outstanding examples of external engagement by the School of Accountancy is the KSU Financial Reporting Roundtable. The Roundtable is a peer-to-peer networking and information sharing group sponsored by the School of Accountancy. Corporate members of the Roundtable are the accounting executives responsible for external financial reporting by the top-20 public corporations headquartered in Georgia. Members include such well known corporations as UPS, Coca-Cola, Home Depot, Delta Airlines, Sun Trust Bank, Voya Financial, and NCR Corporation. In addition, each of the Big-4 audit firms is a member.

The Roundtable meets seven times a year for a lunch meeting at a host company's headquarters. The topics of these meetings are current financial reporting issues facing the members. During these meetings, Roundtable members can discuss best practices and learn how other corporate accounting groups are dealing with the current challenges in corporate financial reporting. Attendees to the meetings receive continuing education credit (CPE). The meetings also provide an excellent networking opportunity for participants.

Members frequently have expressed how valuable the Roundtable is to their work. For example: "We value the opinions and experiences shared each month from our colleagues on various accounting and technical topics. We believe the frank and open discussions in the roundtable are invaluable bits of knowledge, as we all are facing similar challenges in this ever-changing regulatory environment," (Lara Long, AGCO Corporation); and "Being part of the roundtable not only allows us to share ideas and experiences on common issues but it also gives us exposure to current accounting issues that may be unique to other industries." (Jeff Horne, Southern Company). Another indicator of the value of the Financial Reporting Roundtable to the Atlanta corporate accounting community is the consistently strong attendance at the meetings, with an average attendance over 25 and attendance as high as 40.

The School of Accountancy hosts the September meeting. During these meetings, a prominent government regulator of accounting standard setter is invited to address the group. Past speakers have included members of the Financial Accounting Standards Board (the main accounting standard setter in the US) and Chief Accountants of the Securities and Exchange Commission. The Roundtable is well known to these potential speakers who welcome the opportunity to speak to our very impressive group of corporate leaders.

Roundtable members are frequent visitors to accounting classes, appearing as guest speakers and on panel discussions. The Roundtable also provides an opportunity for the School of Accountancy and the Coles College to partner with these corporate executives and audit partners to fund scholarships, offer internships, and provide other benefits to the university and students.

School of Accountancy Advisory Board

The Advisory Board provides valuable input, support, and partnership to the School of Accountancy. Specifically, board members are asked to give advice on various initiatives, strategic planning, curriculum issues, and funding priorities. The board members provide valuable input regarding sources of external funds and help in making appropriate connections. Individual board members also work directly with School of Accountancy faculty members by providing feedback regarding research projects, making connections, providing data sources, and helping secure external funding. The members of the School of Accountancy are shown below:

Name	Position	Company
Gina Auld	Director	City of Kennesaw
Cory Bennett	Partner	Bennett Thrasher, LLP
Michael Bohling	CEO	HLB Gross Collins, P.C.

Todd Cameron	Partner	KPMG, LLP
Ed Deck	Partner	Aprio
Peter Fitzgerald	CEO	Fightingtown Companies
Natalia Franko	President	Brand Mark Global, LLC
Aaron Gagnon	CAE	Apple
Guy Jackson	Consultant	
Lori Kaczynski	VP, CAE	Graphic Packaging International
Luis Reyes	Partner	AGL CPA
Matt Menerey	Director	Racetrac
Howard Neiman	Partner	Carr, Riggs & Ingram CPA
Denise O'Connell	Partner	Nichols, Cauley, & Associates
Nicole Pearce	Asst Director, Strategic Partnerships, SOA	Kennesaw State University
Brian Pendley	Partner	Ernst & Young, LLP
Melissa Ramer	Partner	PricewaterhouseCoopers, LLP
Boyd Search	CEO	The Georgia Society of CPAs
Steve Smalt	Director SOA	Kennesaw State University
Kevin Smith	CFO	US Security Associates
Scott Solana	VP Controller	Turner Broadcasting System
Ellen Springer	President	Springer & Company, CPAs
Larry Stevens	Partner (Retired)	PricewaterhouseCoopers, LLP
Patrick Terry	Principal	Windham Brannon, P.C.

ADDITIONAL SUPPORTING MATERIAL

Criteria for Faculty Classification

Scholarly Academic (SA)

Qualifications: To be considered a Scholarly Academic (SA), a faculty member must meet each of the following criteria:

1. Academic Preparation: The faculty member must hold a terminal degree in a field related to the area in which he or she teaches; or hold a terminal degree in an area other than that in which he or she teaches supplemented by professional development in his or her teaching area.
2. Intellectual Contributions: The faculty member is expected to have a minimum of 2 PRJs and 1 OC from the Academic Engagement category in the most recent five-year academic period.

Irrespective of Criterion 2 above, a faculty member will be considered SA if either of the following conditions is met:

- a) The faculty member's terminal degree was conferred within the past five years
- b) The faculty member has completed all but the dissertation in his or her field of study and the most recent comprehensive exam or other milestone was completed within the past three years.

Note: Faculty members who at one time in their careers were considered SA, but who wish to change qualification status, may be considered PA or IP if they have engaged in significant professional activity within the past five years and meet the qualifications criteria. Such a change in qualification, however, must first be agreed to by both the Department Chair and the Coles College Dean and be consistent with College mission and needs.

Practice Academic (PA)

Qualifications: To be considered a Practice Academic (PA), a faculty member must meet each of the following criteria:

1. Academic Preparation: The faculty member must hold a terminal degree in a field related to the area in which he or she teaches; or hold a terminal degree in an area other than that in which he or she teaches supplemented by professional development in his or her teaching area.
2. Intellectual Contributions: At initial appointment or transition to PA status from SA, the faculty member must have engaged in significant professional activity within the past five years and have a minimum of 1 PRJ and two OCs from either the Academic Engagement or Professional Engagement categories.

Scholarly Practitioner (SP)

Qualifications: To be considered a Scholarly Practitioner (SP), a faculty member must meet each of the following criteria:

1. Academic Preparation: The faculty member must hold a graduate degree in a field related to the area in which he or she teaches.
2. Intellectual Contributions: At initial appointment, the faculty member must hold or have held within the past five years a position with significant duties related to the field in which he or she teaches and have a minimum of 1 PRJ and two OCs from either the Academic Engagement or Professional Engagement categories.

Instructional Practitioner (IP)

Qualifications: To be considered Instructional Practitioner (IP), a faculty member must meet each of the following criteria:

1. Academic Preparation: The faculty member must hold a graduate degree in a field related to the area in which he or she teaches.
2. Intellectual Contributions: At initial appointment, the faculty member must hold or have held within the past five years a position with significant duties related to the field in which he or she teaches; or the faculty member must initiate and demonstrate within two years significant consulting or other applied work related to the field in which he or she teaches and have 3 OCs from either the Academic Engagement or Professional Engagement categories. OCs for Instructional Practitioners may focus on teaching and pedagogical related activities related to their discipline.

To maintain IP status, the faculty member is expected to have a minimum of three OCs in the most recent five-year academic period. Professionals with the appropriate academic preparation who are currently employed in the field are considered IP when teaching part-time in their area of expertise, irrespective of the above criteria.

SCOPE OF REVIEW

Program	Degrees Conferred AY 2018
BBA Accounting	190
Master of Accounting	53
DBA/PhD Accounting	4